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**CLOVIS UNIFIED SCHOOL DISTRICT**

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Corrine Folmer, Ed.D.

District Superintendent

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

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

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## GENERAL FUND

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### 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 \$498,343,209 at Adopted Budget to \$498,217,835 at Second Interim, a decrease of \$125,374. District Unduplicated Pupil Percentage (UPP) projection increased from 47% at First Interim to 47.48%. The UPP is the unduplicated percentage of English Learners, Foster Youth, and Socio-Economically Disadvantaged students in the District. This percentage is used to calculate the amount of LCFF Supplemental Grants a district receives. The financial impact of the change is outlined in the following box.

<u>Item</u>	<u>Budget Adjustment</u>	
Supplemental Grants	\$	143,508
Prior Year Adjustment		<u>(18,134)</u>
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim	\$	<u>(125,374)</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>
	\$ 498,454,573	\$ 498,217,835
		<u>Increase/(Decrease)</u>
		\$ (236,738)

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

Federal Revenues changed from \$56,961,857 at First Interim to \$59,886,044 at Second Interim, an increase of \$2,924,188. This increase was primarily due to adjustments in Special Education and Categorical grants. These grants are budgeted conservatively at Adopted. The grants are adjusted to reflect the amount awarded upon receipt of the grant award notifications from the authorizing funding agencies. Additionally, COVID Relief allocations were updated to reflect the latest CDE-approved allocations. The adjustments to Federal Revenues are as follows:



<u>Item</u>	<u>Budget Adjustment</u>	
Special Education	\$ 1,689,581	
Title I/II/III/IV	1,302,501	
Indian Education	(13,219)	
COVID Relief	<u>(54,675)</u>	
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim	<u>\$ 2,924,188</u>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 46,368,724	\$ 59,886,044	\$ 13,517,320

### C. Other State Revenues

Other State Revenues changed from \$100,712,158 at First Interim to \$100,478,094 at Second Interim, a decrease of \$234,064. The reduction is largely due to reducing the revenue recognized for the Universal Pre-K (UPK) grant. Revenue for this grant can only be recognized in the year it is spent. Since the District will not fully spend the budgeted amount of funds in 2023-24, the revenue has been reduced to account for what will be spent this year. The remaining balance will be added back to the budget in the year the funds are spent. Additionally, the CTE Incentive Grant (CTEIG) allocation for 2023-24 was revised to reflect the final awarded amount. The reductions in UPK and CTEIG were offset by an increase in Special Education funds. The AB602 allocation was

updated due to enrollment being higher than initially projected. Finally, the Mandated Cost allocation was updated to match the current award for 2023-24. The adjustments to Other State Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Special Education	\$ 1,368,958	
Mandated Costs	175,911	
Other State	4,036	
CTE Incentive Grant	(587,625)	
Universal Pre-K	<u>(1,195,345)</u>	
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim	<u>\$ (234,064)</u>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 99,854,882	\$ 100,478,094	\$ 623,212

### D. Local Revenues

Local Revenues changed from \$16,991,605 at First Interim to \$23,417,316 at Second Interim, an increase of \$6,425,711. The increase is primarily due to the recognition of increased interest revenue and Medi-Cal/SMAA revenue as of Second Interim. Additionally, the District recognized revenue for the latest K-16 Collaboration Mini Grant. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
Interest	\$ 3,000,000	
Medi-Cal/SMAA	2,855,113	
Aquatics, Gym & Dance	292,121	
K-12 Collaboration Mini-Grant	271,460	
Other Local Fees	7,017	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ 6,425,711</b>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>
	<u>Increase/(Decrease)</u>	
	\$ 15,416,068	\$ 23,417,316
		\$ 8,001,249

### **E. Other Transfers In**

Other Transfers In of \$780,431 are unchanged at Second Interim.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ -0-</b>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>
	<u>Increase/(Decrease)</u>	
	\$ 330,000	\$ 780,431
		\$ 450,431

### **F. Other Financing Sources**

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

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ -0-</b>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>
	<u>Increase/(Decrease)</u>	
	\$ 0	\$ 0
		\$ -0-

### **G. Total General Fund Revenues**

Total General Fund Revenues changed from \$673,789,261 at First Interim to \$682,779,721 at Second Interim, an increase of \$8,990,460.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ 8,990,460</b>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>
	<u>Increase/(Decrease)</u>	
	\$ 660,424,247	\$ 682,779,721
		\$ 22,355,474

**II. 2023-24 EXPENDITURES**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$265,629,791 at First Interim to \$265,983,579 at Second Interim, an increase of \$353,788. The increase is primarily due to increasing allocated budget for the upcoming Summer School programs as well as other teacher hourly assignments. Budget was increased to account for additional stipends for the Teacher Residency Grant. Reductions were made to substitutes for school business salary accounts to account for the latest projected professional development offerings; the funds were reclassified to contracted services. Budgets for contracted teaching positions saw a slight reduction for reconciliation with current staffing allocations. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Summer School	\$ 564,723	
Teacher Residency	156,000	
Reclassification of budget	(366,935)	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ 353,788</u></b>	
	<b>2023-24</b>	<b>2023-24</b>
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
\$ 247,595,356	\$ 265,983,579	\$ 18,388,223

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$107,757,641 at First Interim to \$110,207,625 at Second Interim, an increase of \$2,449,985. The change is primarily due to increasing the amount of budget allocated for Special Education Instructional Assistants. The Special Education department utilizes Instructional Assistants to support a variety of programs for students with Individualized Education Program (IEPs) across the district. Historically, retention rates are low for this position; the District typically accounts for a 25% vacancy rate in the budget. The Special Education team has ramped up recruitment efforts resulting in a lower vacancy rate this year. Adjustments made at Second Interim account for the current formula-driven allocation and a lower vacancy rate. The District used its increased award for Special Education Federal and State grants/apportionments in 2023-24 to fund the increase to the instructional assistant budgets. The District will continue to evaluate and adjust the budget for Special Education Instructional Assistants as necessary. Additionally, the Transportation budget saw increases to account for increased overtime and hourly assignment needs as of Second Interim. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Special Education	\$ 2,246,880	
Transportation	176,223	
Other	26,882	
<b>Change from 1st Interim to 2nd Interim</b>	<b>\$ 2,449,985</b>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 101,117,478	\$ 110,207,625	\$ 9,090,147

**C. Employee Benefits**

Employee Benefits changed from \$185,749,303 at First Interim to \$185,500,537 at Second Interim, a decrease of \$248,766. These adjustments are a direct result of the salary adjustments described in the previous sections.

<b>Change from 1st Interim to 2nd Interim</b>	<b><u>\$( 248,766)</u></b>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 184,591,524	\$ 185,500,537	\$ 909,013

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

Books, Supplies and Other Materials changed from \$70,719,0796 at First Interim to \$64,452,423 at Second Interim, a decrease of \$6,266,653. The allocation for Title I increased

and was allocated to supplies for future distribution. Budgets for onetime funding sources including the Arts, Music Instructional Materials (AMI) Discretionary Block grant and COVID Relief funds were adjusted to account for the latest planned usage. AMI is funding furniture upgrades, and each school area has received an allocation to support school sites with specific operational needs. Universal Pre-K supplies were reduced to account for planned usage in 2023-24. Unspent one-time funds will be carried forward for future use. The CTE Incentive Grant supply budget was moved to account for intended non-capital improvement projects and other contracted services. Finally, Prop 28's budgets that were initially placed in supply holding accounts were reallocated to the planned expenditure categories upon receipt of the 2023-24 allocations from the CDE.

<u>Item</u>	<u>Budget Adjustment</u>	
Title I Allocation Update	\$ 1,048,686	
One-Time Grants	1,017,853	
Other Adjustments	(51,091)	
Universal Pre-K	(1,115,836)	
CTE Incentive Grant	(1,826,506)	
Prop 28 Budget Reclassification	<u>(5,339,759)</u>	
<b>Change from 1st Interim to 2nd Interim</b>	<b>\$ (6,266,653)</b>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 52,315,910	\$ 64,452,423	\$ 12,136,513

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

Contracted Services and Other Operating Expenditures changed from \$48,706,977 at First Interim to \$51,494,514 at Second Interim, an increase of \$2,787,537. The increase is primarily due to the allocation of budget set aside for CTEIG funded non-capital improvement projects. Contracted services budgets were increased for routine restricted maintenance and increased usage of Teaching Fellows funded by the K-12 Collaboration Mini grant. Additionally, contracted services were increased due to AMI Discretionary Block Grant funding technology improvements and Mental Health contracts covering NPS/RTC expenses. Finally, budgets were increased for School Climate Transformation Grant funded contracts planned for 2023-24. The Changes in Contracted Services and Other Operating Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
CTE Incentive Grant	\$ 1,097,342	
Routine Restricted Maintenance	502,903	
Other Services and Operating	297,634	
K-12 Collaboration Mini-Grant	271,460	
Mental Health	206,163	
AMI Discretionary Block Grant	169,535	
School Climate Transformation	<u>118,000</u>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ 2,787,537</u></b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b>\$ 43,432,088</b>	<b>\$ 51,494,514</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 8,062,426</b>

**F. Capital Outlay**

Capital Outlay changed from \$15,877,991 at First Interim to \$16,014,429 at Second Interim, an increase of \$136,438. The increase is primarily due to increasing budget for the AMI funded data center upgrades.

<u>Item</u>	<u>Budget Adjustment</u>	
AMI Block Grant	\$ 124,328	
Other Capital Outlay.	<u>12,109</u>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ 136,438</u></b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b>\$ 7,019,167</b>	<b>\$ 16,014,429</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 8,995,262</b>

**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$2,487,059 at First Interim to \$2,430,546 at Second Interim, a decrease of \$56,513. This reduction is due to adjustments in indirect credits received from the Child Development fund as well as increasing the amount of funding for CART per the JPA agreement to fund salary schedule increases.

<u>Item</u>	<u>Budget Adjustment</u>	
CART	\$ 21,197	
Child Development	<u>(77,710)</u>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ (56,513)</u></b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b>\$ 466,542</b>	<b>\$ 2,430,546</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 1,964,004</b>

**H. Inter-fund Transfers Out**

Inter-fund Transfers Out changed from \$8,971,136 at First Interim to \$19,994,666 at Second Interim, an increase of \$11,023,530. The increase is due to a transfer to the facilities fund for the Fowler-Herndon District Campus construction project as well as increased funding for deferred maintenance projects.

<u>Item</u>	<u>Budget Adjustment</u>	
Fowler-Herndon District Campus	\$ 10,223,530	
Deferred Maintenance	<u>800,000</u>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ 11,023,530</u></b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b>\$ 6,971,136</b>	<b>\$ 19,994,666</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 13,023,530</b>

**III. Total General Fund Expenditures**

Total General Fund Expenditures changed from \$705,898,974 at First Interim to \$716,078,319 at Second Interim, an increase of \$10,179,345.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ 10,179,345</b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b>\$ 643,509,201</b>	<b>\$ 716,078,319</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 72,569,118</b>

**IV. Fund Balance**

Total revenues are \$682,779,721 and total expenditures are \$716,078,319, at First Interim. This results in a deficit of \$33,298,598, an ongoing operating deficit of \$5,587,030, and an estimated general reserve percentage of 7.62% after committing the 10% board-approved minimum reserve.

<b>Beginning Fund Balance, Audited 7/1/23</b>		<b>\$ 243,341,591</b>
<b>2023-24 Revenues</b>	<b>682,779,721</b>	
<b>2023-24 Expenditures</b>	<b>716,078,319</b>	
	<b>Surplus/(Deficit) (1)</b>	<b><u>(33,298,598)</u></b>
<b>Ending Fund Balance, 6/30/24, Projected</b>		<b><u>\$ 210,042,990</u></b>
<b>Components of Fund Balance:</b>		
<b>Non-Spendable:</b>		
Revolving Cash Reserve	144,000	
Pre-Paid Expenditures	461,858	
Store's Inventory Reserve	1,458,342	
<b>Restricted:</b>		
Learning Recovery Block Grant	39,697,274	
Arts, Music, Instruct. Grant	10,351,869	
Textbooks (Lottery)	6,652,514	
Kitchen Infrastructure	3,627,012	
Educator Effectiveness Grant	3,612,922	
A-G Completion Grant	1,704,500	
<b>Committed:</b>		
10% Stabilization (BP 3100)	71,607,832	
Future Growth (Unallocated)	7,013,900	
Textbook	6,288,289	
Capital Equipment Refresh	2,885,150	
<b>Subtotal of Components</b>		<b><u>155,505,462</u></b>
<b>Estimated General Reserve 6/30/24</b>		<b><u>\$ 54,537,528</u></b>
<b>General Reserve as % of Expenditures</b>		<b>7.62%</b>
<b>One-Time Items</b>		
Site/LCAP/State/Site Disc. Carryover		<b>\$ 23,400,287</b>
One-Time State Apportionments		<b>6,813,727</b>
Technology Student Refresh		<b>4,153,052</b>
One-Time Revenue		<b><u>(6,655,498)</u></b>
<b>Total One-Time (2)</b>		<b><u>\$ 27,711,568</u></b>
<b>Ongoing Operating Deficit (1 + 2)</b>		<b><u>\$ (5,587,030)</u></b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>01 - GENERAL FUND</b>	<b>\$660,424,247</b>	<b>\$673,789,261</b>	<b>\$682,779,721</b>	<b>\$22,355,474</b>	<b>\$8,990,460</b>	<b>3.4</b>	<b>1.3</b>
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8011 - LCFF State Aid - Current Year</b>							
801100 - REVENUE LIMIT STATE AID	285,841,696	265,893,703	258,739,550	(27,102,146)	(7,154,153)	(9.5)	(2.7)
	<b>\$285,841,696</b>	<b>\$265,893,703</b>	<b>\$258,739,550</b>	<b>(\$27,102,146)</b>	<b>(\$7,154,153)</b>	<b>(9.5)</b>	<b>(2.7)</b>
<b>8012 - Education Protection Account State Aid - Current Year</b>							
801200 - EDUCATIONAL PROTECTION ACCT.	121,531,278	128,686,629	128,616,687	7,085,409	(69,942)	5.8	(0.1)
	<b>\$121,531,278</b>	<b>\$128,686,629</b>	<b>\$128,616,687</b>	<b>\$7,085,409</b>	<b>(\$69,942)</b>	<b>5.8</b>	<b>(0.1)</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	657,200	649,344	(19,304)	(7,856)	(2.9)	(1.2)
	<b>\$668,648</b>	<b>\$657,200</b>	<b>\$649,344</b>	<b>(\$19,304)</b>	<b>(\$7,856)</b>	<b>(2.9)</b>	<b>(1.2)</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	98,413,456	105,986,975	15,427,109	7,573,519	17.0	7.7
	<b>\$90,559,866</b>	<b>\$98,413,456</b>	<b>\$105,986,975</b>	<b>\$15,427,109</b>	<b>\$7,573,519</b>	<b>17.0</b>	<b>7.7</b>
<b>8042 - Unsecured Roll Taxes</b>							
804200 - RL UNSECURED ROLL TAXES	4,288,403	4,614,210	4,756,390	467,987	142,180	10.9	3.1
	<b>\$4,288,403</b>	<b>\$4,614,210</b>	<b>\$4,756,390</b>	<b>\$467,987</b>	<b>\$142,180</b>	<b>10.9</b>	<b>3.1</b>
<b>8043 - Prior Years' Taxes</b>							
804300 - RL PRIOR YRS TAXES	153,489	429,184	240,840	87,351	(188,344)	56.9	(43.9)
	<b>\$153,489</b>	<b>\$429,184</b>	<b>\$240,840</b>	<b>\$87,351</b>	<b>(\$188,344)</b>	<b>56.9</b>	<b>(43.9)</b>
<b>8044 - Supplemental Taxes</b>							
804400 - RL SUPPLEMENTAL TAXES	1,093,609	1,370,132	1,291,503	197,894	(78,629)	18.1	(5.7)
	<b>\$1,093,609</b>	<b>\$1,370,132</b>	<b>\$1,291,503</b>	<b>\$197,894</b>	<b>(\$78,629)</b>	<b>18.1</b>	<b>(5.7)</b>
<b>8045 - Education Revenue Augmentation Fund (ERAF)</b>							
804500 - RL ERAF	(3,318,313)	(3,294,187)	(3,554,762)	(236,449)	(260,575)	7.1	7.9
	<b>(\$3,318,313)</b>	<b>(\$3,294,187)</b>	<b>(\$3,554,762)</b>	<b>(\$236,449)</b>	<b>(\$260,575)</b>	<b>7.1</b>	<b>7.9</b>



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8047 - Community Redevelopment Funds</b>							
804700 - RL COMM REDEVL FUNDS	0	4,156,508	4,155,564	4,155,564	(944)	N/A	0.0
	<b>\$0</b>	<b>\$4,156,508</b>	<b>\$4,155,564</b>	<b>\$4,155,564</b>	<b>(\$944)</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)	(2,593,662)	(2,674,293)	(300,959)	(80,631)	12.7	3.1
	<b>(\$2,373,334)</b>	<b>(\$2,593,662)</b>	<b>(\$2,674,293)</b>	<b>(\$300,959)</b>	<b>(\$80,631)</b>	<b>12.7</b>	<b>3.1</b>
<b>8010 - 8099 Revenue Limit Sources</b>	<b>\$498,454,573</b>	<b>\$498,343,209</b>	<b>\$498,217,835</b>	<b>(\$236,738)</b>	<b>(\$125,374)</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>75.5%</b>	<b>74.0%</b>	<b>73.0%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8100 - 8299 Federal Revenue</b>							
<b>8181 - Special Education - Entitlement</b>							
818100 - FED SP ED ENTITLEMENT	7,498,227	7,498,227	9,178,557	1,680,330	1,680,330	22.4	22.4
	<b>\$7,498,227</b>	<b>\$7,498,227</b>	<b>\$9,178,557</b>	<b>\$1,680,330</b>	<b>\$1,680,330</b>	<b>22.4</b>	<b>22.4</b>
<b>8182 - Special Education - Discretionary Grants</b>							
818200 - FED SP ED DISCRETIONARY GRANTS	700,159	716,775	726,026	25,867	9,251	3.7	1.3
818201 - FED SP ED DEF REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$700,159</b>	<b>\$716,775</b>	<b>\$726,026</b>	<b>\$25,867</b>	<b>\$9,251</b>	<b>3.7</b>	<b>1.3</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	45,994,439	47,227,882	9,057,544	1,233,443	23.7	2.7
829001 - PRIOR YEAR FEDERAL REVENUE	0	2,752,415	2,753,579	2,753,579	1,164	N/A	0.0
	<b>\$38,170,338</b>	<b>\$48,746,855</b>	<b>\$49,981,461</b>	<b>\$11,811,123</b>	<b>\$1,234,607</b>	<b>30.9</b>	<b>2.5</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$46,368,724</b>	<b>\$56,961,857</b>	<b>\$59,886,044</b>	<b>\$13,517,320</b>	<b>\$2,924,188</b>	<b>29.2</b>	<b>5.1</b>
<b>Percent of Total</b>	<b>7.0%</b>	<b>8.5%</b>	<b>8.8%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8300 - 8599 Other State Revenue</b>							
<b>8311 - Other State Apportionments - Current Year</b>							
831100 - ST OTH APPORTIONMENTS	38,259,105	38,259,105	39,445,523	1,186,418	1,186,418	3.1	3.1
	<b>\$38,259,105</b>	<b>\$38,259,105</b>	<b>\$39,445,523</b>	<b>\$1,186,418</b>	<b>\$1,186,418</b>	<b>3.1</b>	<b>3.1</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	1,736,757	1,912,668	167,710	175,911	9.6	10.1
	<b>\$1,744,958</b>	<b>\$1,736,757</b>	<b>\$1,912,668</b>	<b>\$167,710</b>	<b>\$175,911</b>	<b>9.6</b>	<b>10.1</b>
<b>8560 - State Lottery Revenue</b>							
856000 - ST LOTTERY	9,761,469	11,719,160	11,726,126	1,964,657	6,966	20.1	0.1
856001 - ST LOTTERY PR YR	0	690,927	690,927	690,927	0	N/A	0.0
	<b>\$9,761,469</b>	<b>\$12,410,087</b>	<b>\$12,417,053</b>	<b>\$2,655,584</b>	<b>\$6,966</b>	<b>27.2</b>	<b>0.1</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	43,444,112	43,036,097	(6,479,067)	(408,015)	(13.1)	(0.9)
859001 - ST OTHER REVENUE PR YR	574,187	4,862,097	3,666,752	3,092,566	(1,195,345)	538.6	(24.6)
	<b>\$50,089,350</b>	<b>\$48,306,209</b>	<b>\$46,702,850</b>	<b>(\$3,386,501)</b>	<b>(\$1,603,360)</b>	<b>(6.8)</b>	<b>(3.3)</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$99,854,882</b>	<b>\$100,712,158</b>	<b>\$100,478,094</b>	<b>\$623,212</b>	<b>(\$234,064)</b>	<b>0.6</b>	<b>(0.2)</b>
<b>Percent of Total</b>	<b>15.1%</b>	<b>14.9%</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	25,000	0	0	0.0	0.0
	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8600 - 8799 Other Local Revenue</b>							
<b>8639 - All Other Sales</b>							
863900 - LOC ALL OTH SALES	138,000	151,000	154,000	16,000	3,000	11.6	2.0
863910 - LOC CONCESSION SALES	19,800	21,300	21,300	1,500	0	7.6	0.0
863911 - LOC GATE/TICKET SALES	0	0	0	0	0	N/A	N/A
863912 - LOC FUNDRAISING	0	4,000	4,700	4,700	700	N/A	17.5
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	<b>\$157,800</b>	<b>\$176,300</b>	<b>\$180,000</b>	<b>\$22,200</b>	<b>\$3,700</b>	<b>14.1</b>	<b>2.1</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	1,925,000	4,925,000	3,000,000	3,000,000	155.8	155.8
	<b>\$1,925,000</b>	<b>\$1,925,000</b>	<b>\$4,925,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>155.8</b>	<b>155.8</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>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	3,721,133	4,044,603	502,394	323,469	14.2	8.7
868901 - LOC SHOP CRD DIR#1	1,800	7,334	10,332	8,532	2,998	474.0	40.9
868902 - LOC SHOP CRD DIR#2	3,700	7,540	8,127	4,427	587	119.6	7.8
868903 - LOC SHOP CRD DIR#3	1,000	2,725	4,100	3,100	1,375	310.0	50.5
868904 - LOC SHOP CRD DIR#4	0	180	531	531	351	N/A	195.0
868905 - LOC SHOP CRD DIR#5	0	0	0	0	0	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	2,222,800	2,228,496	479,552	5,696	27.4	0.3
868941 - LOC SOS CUSD FEES	630,000	765,000	765,000	135,000	0	21.4	0.0
	<b>\$5,927,653</b>	<b>\$6,726,712</b>	<b>\$7,061,188</b>	<b>\$1,133,535</b>	<b>\$334,476</b>	<b>19.1</b>	<b>5.0</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	3,551,710	6,615,667	3,757,272	3,063,957	131.4	86.3
869905 - PREPAYMENTS/DEPOSITS	0	0	300	300	300	N/A	N/A
869910 - LOC REBATE-CCARD	90,000	90,000	90,000	0	0	0.0	0.0
869915 - REIMB REVENUE	150,000	150,000	150,000	0	0	0.0	0.0
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	0	0	7,658	7,658	7,658	N/A	N/A
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	26,723	30,024	30,024	3,302	N/A	12.4
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	197,166	(100,532)	0	(33.8)	0.0
	<b>\$6,007,147</b>	<b>\$6,730,316</b>	<b>\$9,805,533</b>	<b>\$3,798,385</b>	<b>\$3,075,217</b>	<b>63.2</b>	<b>45.7</b>
<b>8783 - All Other Transfers from JPAs</b>							
878300 - TRANSFER FROM JPA	1,337,467	1,372,277	1,384,595	47,128	12,318	3.5	0.9
	<b>\$1,337,467</b>	<b>\$1,372,277</b>	<b>\$1,384,595</b>	<b>\$47,128</b>	<b>\$12,318</b>	<b>3.5</b>	<b>0.9</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$15,416,068</b>	<b>\$16,991,605</b>	<b>\$23,417,316</b>	<b>\$8,001,249</b>	<b>\$6,425,711</b>	<b>51.9</b>	<b>37.8</b>
<b>Percent of Total</b>	<b>2.3%</b>	<b>2.5%</b>	<b>3.4%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

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

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
SubFund: -							
<b>01 - GENERAL FUND</b>	<b>\$643,509,201</b>	<b>\$705,898,974</b>	<b>\$716,078,319</b>	<b>\$72,569,118</b>	<b>\$10,179,345</b>	<b>11.3</b>	<b>1.4</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	174,692,932	185,121,568	184,916,173	10,223,241	(205,395)	5.9	(0.1)
110015 - TEACHER ASSIST	0	39,790	30,280	30,280	(9,510)	N/A	(23.9)
110040 - TEACH SAL SUMMER/HOURLY	2,706,266	3,804,961	4,369,684	1,663,418	564,723	61.5	14.8
110050 - TEACH SAL SUB	3,469,536	3,991,938	3,997,758	528,222	5,820	15.2	0.1
110051 - TEACH SAL SCH BUS SUB	1,459,253	2,699,489	2,557,141	1,097,888	(142,348)	75.2	(5.3)
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	7,632,232	8,647,046	8,863,629	1,231,397	216,583	16.1	2.5
110065 - CERT CLASS COVERAGE STIPEND	544,060	546,711	254,276	(289,784)	(292,436)	(53.3)	(53.5)
110070 - TEACH SAL XTRA PD	3,146,172	3,417,749	3,524,023	377,851	106,274	12.0	3.1
110099 - TEACHER REIMBURSABLE	0	0	0	0	0	N/A	N/A
	<b>\$193,650,451</b>	<b>\$208,269,253</b>	<b>\$208,512,964</b>	<b>\$14,862,513</b>	<b>\$243,711</b>	<b>7.7</b>	<b>0.1</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120001 - LIBRARIAN SAL	386,234	407,478	407,478	21,244	0	5.5	0.0
120002 - GUIDANCE SAL GLS/GIS	10,570,187	10,752,177	10,780,661	210,473	28,484	2.0	0.3
120003 - PSYCH/MENTAL HEALTH SP SAL	8,681,997	9,859,898	9,817,571	1,135,574	(42,327)	13.1	(0.4)
120004 - NURSE SAL	4,715,845	4,851,160	4,918,160	202,316	67,000	4.3	1.4
120040 - PUPIL SUPPORT HRLY	18,839	14,075	20,251	1,412	6,175	7.5	43.9
120050 - PUPIL SUPPORT SUB	160,817	187,395	330,131	169,314	142,736	105.3	76.2
120090 - Pupil Support Extra Time	1,200	1,200	1,200	0	0	0.0	0.0
	<b>\$24,535,119</b>	<b>\$26,073,384</b>	<b>\$26,275,452</b>	<b>\$1,740,333</b>	<b>\$202,067</b>	<b>7.1</b>	<b>0.8</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	6,725,790	6,754,115	6,761,136	35,346	7,021	0.5	0.1
130002 - COORDINATOR SAL	348,368	393,467	444,659	96,291	51,192	27.6	13.0
130003 - LEARNING DIRECTOR SAL	4,533,687	4,860,764	4,790,903	257,216	(69,862)	5.7	(1.4)
130005 - DEPUTY PRINCIPAL SAL	990,757	1,045,247	1,045,247	54,490	0	5.5	0.0
130007 - DIRECTORS ACTI/ATHL/ASST SAL	893,339	859,856	859,856	(33,483)	0	(3.7)	0.0
130008 - DIST ADM SAL	5,387,351	6,001,328	5,884,349	496,998	(116,979)	9.2	(1.9)
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>\$19,914,778</b>	<b>\$19,786,150</b>	<b>\$906,858</b>	<b>(\$128,628)</b>	<b>4.8</b>	<b>(0.6)</b>

**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1900 - Other Certificated Salaries</b>							
190001 - RES TEACH/TOSA SAL	4,821,455	5,825,888	5,743,489	922,034	(82,399)	19.1	(1.4)
190002 - TOSA INSTR COACH	574,578	614,756	614,756	40,178	0	7.0	0.0
190003 - TRANSITION COORDINATORS	1,926,190	1,714,934	1,716,560	(209,630)	1,626	(10.9)	0.1
190005 - PROGRAM SPECIALIST	2,606,911	2,601,644	2,702,458	95,547	100,814	3.7	3.9
190040 - OTH CERT HOURLY	15,134	28,928	19,785	4,651	(9,142)	30.7	(31.6)
190050 - OTH CERT SUB	0	0	0	0	0	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	555,656	555,656	581,395	25,739	25,739	4.6	4.6
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>\$11,372,376</b>	<b>\$11,409,014</b>	<b>\$878,519</b>	<b>\$36,638</b>	<b>8.3</b>	<b>0.3</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$247,595,356</b>	<b>\$265,629,791</b>	<b>\$265,983,579</b>	<b>\$18,388,223</b>	<b>\$353,788</b>	<b>7.4</b>	<b>0.1</b>
<b>Percent of Total</b>	<b>38.5%</b>	<b>37.6%</b>	<b>37.1%</b>				
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	20,955,749	24,006,561	26,123,478	5,167,729	2,116,917	24.7	8.8
210002 - EDUCATIONAL INTERPRETER	897,215	907,628	856,086	(41,129)	(51,542)	(4.6)	(5.7)
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	161,609	177,402	197,599	35,990	20,197	22.3	11.4
210050 - INSTR ASSIST SUB	597,951	635,003	753,656	155,706	118,653	26.0	18.7
210070 - INSTRUCT ASST OT	3,900	14,725	8,178	4,278	(6,547)	109.7	(44.5)
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>\$25,741,319</b>	<b>\$27,938,997</b>	<b>\$5,322,573</b>	<b>\$2,197,678</b>	<b>23.5</b>	<b>8.5</b>



**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 01  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2200 - Classified Support Salaries</b>							
220001 - HEALTH AIDE/OCCUP THERAPIST	6,566,215	7,165,667	7,163,788	597,573	(1,879)	9.1	0.0
220002 - INSTR MEDIA/LIBRARY	1,789,317	1,845,712	1,843,095	53,779	(2,617)	3.0	(0.1)
220003 - CUSTODIAL SAL	8,797,773	8,843,667	8,843,238	45,465	(429)	0.5	0.0
220005 - GROUNDS SAL	2,871,997	2,885,039	2,885,039	13,042	0	0.5	0.0
220006 - WAREHOUSE SAL	368,077	368,077	368,077	0	0	0.0	0.0
220007 - MAINTENANCE SAL	4,108,706	4,075,940	4,075,940	(32,766)	0	(0.8)	0.0
220008 - COMMUNITY LIAISON	163,592	172,191	172,579	8,987	388	5.5	0.2
220010 - ATTENDANCE OFFICER SAL	358,989	394,812	421,335	62,346	26,523	17.4	6.7
220020 - FOOD SERVICE SAL	364,840	368,808	364,793	(47)	(4,015)	0.0	(1.1)
220030 - TRANSPORTATION OTHER	1,074,545	1,113,908	1,110,837	36,293	(3,070)	3.4	(0.3)
220031 - BUS DRIVER SAL	4,118,403	3,966,619	3,959,215	(159,188)	(7,404)	(3.9)	(0.2)
220040 - CLASS SUPPORT HOURLY	124,912	538,106	651,070	526,157	112,963	421.2	21.0
220050 - CLASS SUPPORT SUB	1,546,060	1,261,009	1,289,615	(256,445)	28,606	(16.6)	2.3
220060 - FOOD SERVICE STIPEND	12,350	12,350	12,692	342	342	2.8	2.8
220070 - CLASS SUPPORT OT	964,843	779,529	907,232	(57,611)	127,703	(6.0)	16.4
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>\$33,872,817</b>	<b>\$34,149,928</b>	<b>\$841,791</b>	<b>\$277,111</b>	<b>2.5</b>	<b>0.8</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	12,111,532	12,739,989	12,758,334	646,802	18,345	5.3	0.1
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	25,860	84,940	(46,064)	59,081	(35.2)	228.5
	<b>\$12,305,536</b>	<b>\$12,828,849</b>	<b>\$12,906,274</b>	<b>\$600,739</b>	<b>\$77,426</b>	<b>4.9</b>	<b>0.6</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	20,233,696	21,608,013	21,336,409	1,102,713	(271,604)	5.4	(1.3)
240040 - CLASS BUSINESS SUPPORT HRLY	19,509	23,167	23,397	3,887	230	19.9	1.0
240050 - CLASS BUSINESS SUPPORT SUB	479,169	494,220	459,509	(19,660)	(34,711)	(4.1)	(7.0)
240070 - CLASS BUSINESS SUPPORT OT	65,489	75,426	92,923	27,434	17,497	41.9	23.2
240090 - CLASS BUSINESS SUPPORT OTHER	3,400	2,400	2,400	(1,000)	0	(29.4)	0.0
	<b>\$20,801,264</b>	<b>\$22,203,226</b>	<b>\$21,914,638</b>	<b>\$1,113,374</b>	<b>(\$288,588)</b>	<b>5.4</b>	<b>(1.3)</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	1,467,537	1,450,020	124,560	(17,517)	9.4	(1.2)
290004 - MGMT-SCHL RES OFFCR	247,730	264,294	268,516	20,786	4,222	8.4	1.6

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Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2900 - Other Classified Salaries</b>							
290005 - RESOURCE OFFICER SAL	794,069	838,335	876,009	81,940	37,674	10.3	4.5
290006 - STUDENT LIAISON	3,421,588	3,801,342	3,867,514	445,926	66,172	13.0	1.7
290011 - CLASSIFIED TEACHER/THEATRE	550,634	535,124	535,124	(15,510)	0	(2.8)	0.0
290040 - OTH CL HOURLY	603,119	700,488	778,482	175,363	77,994	29.1	11.1
290050 - OTHER CLASS SUB	133,406	104,560	117,667	(15,739)	13,108	(11.8)	12.5
290060 - CLASSIFIED STIPEND	4,600,387	4,975,959	4,986,306	385,919	10,347	8.4	0.2
290070 - OTH CLASSIFIED OT	17,026	29,563	31,534	14,508	1,971	85.2	6.7
290090 - OTHER CLASSIFIED SAL	50,117	32,738	25,124	(24,993)	(7,614)	(49.9)	(23.3)
290099 - CLASSIFIED REIMB	0	0	0	0	0	N/A	N/A
	<b>\$12,086,117</b>	<b>\$13,111,431</b>	<b>\$13,297,788</b>	<b>\$1,211,671</b>	<b>\$186,358</b>	<b>10.0</b>	<b>1.4</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$101,117,478</b>	<b>\$107,757,641</b>	<b>\$110,207,625</b>	<b>\$9,090,147</b>	<b>\$2,449,985</b>	<b>9.0</b>	<b>2.3</b>
<b>Percent of Total</b>	<b>15.7%</b>	<b>15.3%</b>	<b>15.4%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	72,751,005	69,160,890	69,365,314	(3,385,691)	204,424	(4.7)	0.3
310190 - STRS CERT	1,029,799	1,376,958	1,383,575	353,776	6,617	34.4	0.5
	<b>\$73,780,804</b>	<b>\$70,537,848</b>	<b>\$70,748,889</b>	<b>(\$3,031,915)</b>	<b>\$211,041</b>	<b>(4.1)</b>	<b>0.3</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	857,793	862,657	780,236	(77,556)	(82,421)	(9.0)	(9.6)
310291 - STRS CLASSIFIED	3,855	6,061	10,044	6,188	3,982	160.5	65.7
	<b>\$861,648</b>	<b>\$868,719</b>	<b>\$790,280</b>	<b>(\$71,368)</b>	<b>(\$78,439)</b>	<b>(8.3)</b>	<b>(9.0)</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	485,991	627,550	669,522	183,532	41,972	37.8	6.7
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	<b>\$485,991</b>	<b>\$627,550</b>	<b>\$669,522</b>	<b>\$183,532</b>	<b>\$41,972</b>	<b>37.8</b>	<b>6.7</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	24,312,270	25,764,893	25,249,282	937,012	(515,611)	3.9	(2.0)
320290 - PERS CLASSIFIED	510,344	548,917	694,883	184,538	145,966	36.2	26.6
	<b>\$24,822,615</b>	<b>\$26,313,810</b>	<b>\$25,944,165</b>	<b>\$1,121,551</b>	<b>(\$369,645)</b>	<b>4.5</b>	<b>(1.4)</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	146,419	177,969	197,033	50,614	19,064	34.6	10.7
330101 - MEDICARE CERT	3,468,074	3,724,826	3,765,209	297,134	40,382	8.6	1.1
330102 - SUPPLEMENTAL RETIREMENT CERT	4,173	4,821	4,462	289	(359)	6.9	(7.4)
330190 - SOCIAL SECURITY CERT	7,351	7,458	4,085	(3,267)	(3,373)	(44.4)	(45.2)
330191 - MEDICARE CERT	72,159	99,308	104,547	32,387	5,238	44.9	5.3
330192 - SUPPLEMENTAL RETIREMENT CERT	1,530	1,519	3,208	1,678	1,689	109.6	111.2
	<b>\$3,699,707</b>	<b>\$4,015,901</b>	<b>\$4,078,543</b>	<b>\$378,835</b>	<b>\$62,642</b>	<b>10.2</b>	<b>1.6</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	5,846,077	6,202,882	6,053,340	207,263	(149,542)	3.5	(2.4)
330201 - MEDICARE CLASS	1,451,877	1,528,562	1,528,592	76,715	30	5.3	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	185,977	178,917	195,263	9,286	16,346	5.0	9.1
330290 - SOCIAL SECURITY CLASS	203,584	193,361	226,751	23,167	33,390	11.4	17.3
330291 - MEDICARE CLASS	66,318	68,211	75,661	9,343	7,450	14.1	10.9
330292 - SUPPLEMENTAL RETIREMENT CLASS	53,880	48,228	58,374	4,494	10,146	8.3	21.0
	<b>\$7,807,713</b>	<b>\$8,220,161</b>	<b>\$8,137,981</b>	<b>\$330,268</b>	<b>(\$82,180)</b>	<b>4.2</b>	<b>(1.0)</b>
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	33,395,976	33,796,419	33,839,857	443,882	43,438	1.3	0.1
340112 - DENTAL CERT	2,210,703	2,191,730	2,225,158	14,456	33,428	0.7	1.5
340113 - VISION CERT	424,836	421,205	427,726	2,890	6,520	0.7	1.5
340114 - LIFE INS CERT	155,014	156,577	156,840	1,826	263	1.2	0.2
	<b>\$36,186,529</b>	<b>\$36,565,932</b>	<b>\$36,649,582</b>	<b>\$463,053</b>	<b>\$83,650</b>	<b>1.3</b>	<b>0.2</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	18,871,234	19,288,148	19,516,441	645,207	228,293	3.4	1.2
340212 - DENTAL CLASS	1,263,550	1,274,785	1,295,977	32,428	21,193	2.6	1.7
340213 - VISION CLASS	242,928	243,647	248,943	6,015	5,296	2.5	2.2
340214 - LIFE INS CLASS	82,592	83,773	84,773	2,181	1,000	2.6	1.2
340216 - DIS CLASS	237,746	249,099	251,548	13,803	2,449	5.8	1.0
	<b>\$20,698,049</b>	<b>\$21,139,452</b>	<b>\$21,397,682</b>	<b>\$699,633</b>	<b>\$258,230</b>	<b>3.4</b>	<b>1.2</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	134,766	136,444	133,861	(905)	(2,583)	(0.7)	(1.9)
350190 - SUI CERT	4,818	5,827	4,271	(547)	(1,556)	(11.3)	(26.7)
	<b>\$139,584</b>	<b>\$142,271</b>	<b>\$138,132</b>	<b>(\$1,452)</b>	<b>(\$4,139)</b>	<b>(1.0)</b>	<b>(2.9)</b>

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Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	92,512	59,747	53,106	(39,406)	(6,641)	(42.6)	(11.1)
350290 - SUI CLASS	15,503	11,134	8,285	(7,218)	(2,848)	(46.6)	(25.6)
	<b>\$108,015</b>	<b>\$70,880</b>	<b>\$61,391</b>	<b>(\$46,624)</b>	<b>(\$9,489)</b>	<b>(43.2)</b>	<b>(13.4)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	2,885,040	3,079,602	3,107,397	222,357	27,795	7.7	0.9
360190 - W/C CERT	64,466	86,613	87,251	22,785	637	35.3	0.7
	<b>\$2,949,506</b>	<b>\$3,166,216</b>	<b>\$3,194,647</b>	<b>\$245,142</b>	<b>\$28,432</b>	<b>8.3</b>	<b>0.9</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	1,199,049	1,267,794	1,222,104	23,055	(45,690)	1.9	(3.6)
360290 - W/C CLASS	38,821	41,950	50,085	11,264	8,135	29.0	19.4
	<b>\$1,237,870</b>	<b>\$1,309,743</b>	<b>\$1,272,189</b>	<b>\$34,319</b>	<b>(\$37,555)</b>	<b>2.8</b>	<b>(2.9)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	7,817,991	8,337,644	8,314,182	496,191	(23,463)	6.3	(0.3)
	<b>\$7,817,991</b>	<b>\$8,337,644</b>	<b>\$8,314,182</b>	<b>\$496,191</b>	<b>(\$23,463)</b>	<b>6.3</b>	<b>(0.3)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	2,555,795	2,676,784	2,566,755	10,960	(110,029)	0.4	(4.1)
	<b>\$2,555,795</b>	<b>\$2,676,784</b>	<b>\$2,566,755</b>	<b>\$10,960</b>	<b>(\$110,029)</b>	<b>0.4</b>	<b>(4.1)</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>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	1,059,223	1,037,033	74,789	(22,189)	7.8	(2.1)
390104 - AB 1522 ACCRUAL	5,836	25,677	3,152	(2,685)	(22,526)	(46.0)	(87.7)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	21,540	28,742	30,234	8,693	1,492	40.4	5.2
390194 - AB 1522 ACCRUAL	11,126	13,868	9,734	(1,392)	(4,134)	(12.5)	(29.8)
	<b>\$1,000,747</b>	<b>\$1,127,509</b>	<b>\$1,080,153</b>	<b>\$79,406</b>	<b>(\$47,357)</b>	<b>7.9</b>	<b>(4.2)</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	591,281	409,756	8,975	(181,525)	2.2	(30.7)
390204 - AB 1522 ACCRUAL	745	779	610	(134)	(169)	(18.0)	(21.7)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	16,845	17,496	21,082	4,237	3,586	25.1	20.5
390294 - AB 1522 ACCRUAL	20,591	19,326	24,997	4,406	5,671	21.4	29.3
	<b>\$438,962</b>	<b>\$628,883</b>	<b>\$456,446</b>	<b>\$17,483</b>	<b>(\$172,437)</b>	<b>4.0</b>	<b>(27.4)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$184,591,524</b>	<b>\$185,749,303</b>	<b>\$185,500,537</b>	<b>\$909,013</b>	<b>(\$248,766)</b>	<b>0.5</b>	<b>(0.1)</b>
<b>Percent of Total</b>	<b>28.7%</b>	<b>26.3%</b>	<b>25.9%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>82.9%</b>	<b>79.2%</b>	<b>78.4%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	5,956,794	5,633,310	5,583,920	(372,874)	(49,390)	(6.3)	(0.9)
	<b>\$5,956,794</b>	<b>\$5,633,310</b>	<b>\$5,583,920</b>	<b>(\$372,874)</b>	<b>(\$49,390)</b>	<b>(6.3)</b>	<b>(0.9)</b>
<b>4200 - Books and Other Reference Materials</b>							
420000 - OTH BOOKS/LIBRARY	14,838	85,770	373,052	358,214	287,281	2414.2	334.9
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	<b>\$14,838</b>	<b>\$85,770</b>	<b>\$373,052</b>	<b>\$358,214</b>	<b>\$287,281</b>	<b>2414.2</b>	<b>334.9</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	10,118,578	12,280,593	12,923,184	2,804,607	642,591	27.7	5.2
430001 - SUPPLIES CARRYOVER	(6,265)	10,460,881	2,233,784	2,240,049	(8,227,097)	(35755.1)	(78.6)
430002 - HOLDING INSTR SUPP	20,855,103	17,957,038	2,220,578	(18,634,526)	(15,736,460)	(89.4)	(87.6)
430004 - PRINTING/PUBLISHING	46,000	86,020	103,519	57,519	17,499	125.0	20.3
430005 - FOOD/IN-HOUSE MEETINGS	508,417	788,073	887,036	378,619	98,963	74.5	12.6

**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430006 - FOOD SUP SIERRA OUTDOOR	366,660	366,660	354,072	(12,588)	(12,588)	(3.4)	(3.4)
430007 - SUPPLIES/SOFTWARE	6,302	6,302	6,302	0	0	0.0	0.0
430008 - SUPPLIES NON-CLASSROOM	4,510,950	6,185,963	11,563,394	7,052,443	5,377,431	156.3	86.9
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	27,500	(3,500)	0	(11.3)	0.0
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	2,900	2,900	12,400	9,500	9,500	327.6	327.6
430026 - FACILITY USE SUPPLIES	13,500	14,500	14,500	1,000	0	7.4	0.0
430031 - VANDALISM	126,000	126,000	156,000	30,000	30,000	23.8	23.8
430038 - UNIFORMS	242,194	215,123	213,627	(28,567)	(1,496)	(11.8)	(0.7)
430040 - SUPPLIES - DISTRICT EVENTS	30,000	30,000	30,000	0	0	0.0	0.0
430050 - SUPPLIES M&O	2,155,000	2,186,725	2,558,725	403,725	372,000	18.7	17.0
430051 - SMALL TOOLS M&O	500	500	600	100	100	20.0	20.0
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	400,000	500,000	100,000	100,000	25.0	25.0
430060 - SUPPLIES GROUNDS	495,000	495,000	565,000	70,000	70,000	14.1	14.1
430061 - SUPPLIES HAZARDOUS WASTE	0	1,300	1,300	1,300	0	N/A	0.0
430062 - SUPPLIES FIBAR M&O	60,000	60,000	50,000	(10,000)	(10,000)	(16.7)	(16.7)
430063 - SUPPLIES IRRIGATION	300,000	360,000	360,000	60,000	0	20.0	0.0
430064 - CHEMICAL PRE-EMERGENT	15,000	15,000	45,000	30,000	30,000	200.0	200.0
430065 - SUPP VARSITY FIELD	45,000	45,000	40,000	(5,000)	(5,000)	(11.1)	(11.1)
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	145,496	146,400	146,400	904	0	0.6	0.0
430071 - SHOP TOOLS	9,848	14,147	20,404	10,556	6,257	107.2	44.2
430072 - GAS	317,800	486,000	485,000	167,200	(1,000)	52.6	(0.2)
430073 - DIESEL	670,400	840,000	840,000	169,600	0	25.3	0.0
430074 - SUPP OIL & GR TRANSP	120,205	90,000	90,000	(30,205)	0	(25.1)	0.0
430075 - TIRES/OTH VEHICLES	255,057	279,406	249,500	(5,557)	(29,906)	(2.2)	(10.7)
430076 - REPAIR SUPP TRANSP	1,066,035	1,095,700	1,089,443	23,407	(6,257)	2.2	(0.6)
430082 - INVENTORY ADJUSTMENT	5,204	5,204	5,204	0	0	0.0	0.0
430091 - OFFSET FOR 5700 OBJECTS	62,157	120,071	42,567	(19,590)	(77,503)	(31.5)	(64.5)
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>\$55,198,121</b>	<b>\$37,845,155</b>	<b>(\$5,138,860)</b>	<b>(\$17,352,966)</b>	<b>(12.0)</b>	<b>(31.4)</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>4000 - 4999 Books and Supplies</b>							
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	3,360,264	9,798,775	20,647,196	17,286,932	10,848,422	514.5	110.7
440005 - EQ REPL NON-CAP EQUIP	0	3,100	3,100	3,100	0	N/A	0.0
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	0	0	0	N/A	N/A
	<b>\$3,360,264</b>	<b>\$9,801,875</b>	<b>\$20,650,296</b>	<b>\$17,290,032</b>	<b>\$10,848,422</b>	<b>514.5</b>	<b>110.7</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>\$70,719,076</b>	<b>\$64,452,423</b>	<b>\$12,136,513</b>	<b>(\$6,266,653)</b>	<b>23.2</b>	<b>(8.9)</b>
<b>Percent of Total</b>	<b>8.1%</b>	<b>10.0%</b>	<b>9.0%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5100 - Subagreements for Services</b>							
510000 - SUBAGREEMENTS FOR SERVICES	4,975,823	6,677,376	6,947,657	1,971,834	270,281	39.6	4.0
	<b>\$4,975,823</b>	<b>\$6,677,376</b>	<b>\$6,947,657</b>	<b>\$1,971,834</b>	<b>\$270,281</b>	<b>39.6</b>	<b>4.0</b>
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	1,779,624	2,252,904	2,650,705	871,081	397,801	48.9	17.7
520002 - MILEAGE CLAIM REIMB	0	10,300	14,800	14,800	4,500	N/A	43.7
520010 - FIXED MILEAGE ALLOWANCE	311,752	327,780	336,335	24,583	8,554	7.9	2.6
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>\$2,647,529</b>	<b>\$3,058,384</b>	<b>\$910,463</b>	<b>\$410,855</b>	<b>42.4</b>	<b>15.5</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	78,489	78,824	78,521	32	(303)	0.0	(0.4)
580013 - ASSESSMENT SOFTWARE	29,000	29,000	29,000	0	0	0.0	0.0
	<b>\$107,489</b>	<b>\$107,824</b>	<b>\$107,521</b>	<b>\$32</b>	<b>(\$303)</b>	<b>0.0</b>	<b>(0.3)</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>

**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	709,550	650	0	0.1	0.0
550050 - PEST CONTROL	120,500	120,500	120,500	0	0	0.0	0.0
550060 - TOWEL SERVICE	2,500	2,500	2,500	0	0	0.0	0.0
550061 - DUST MOP SERVICE	25,000	25,000	30,000	5,000	5,000	20.0	20.0
550070 - FUEL OIL UTILITY	160,000	153,000	153,500	(6,500)	500	(4.1)	0.3
550080 - PG&E	8,359,328	9,084,328	9,074,828	715,500	(9,500)	8.6	(0.1)
550085 - SPURR	1,750,000	1,750,000	1,750,000	0	0	0.0	0.0
	<b>\$12,922,453</b>	<b>\$13,641,203</b>	<b>\$13,637,203</b>	<b>\$714,750</b>	<b>(\$4,000)</b>	<b>5.5</b>	<b>0.0</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	1,454,471	1,738,797	3,036,922	1,582,451	1,298,125	108.8	74.7
560002 - MAINTENANCE AGREEMENTS	3,158,032	3,120,221	3,507,639	349,607	387,418	11.1	12.4
560003 - ALARM SYSTEM	409,395	460,625	460,625	51,230	0	12.5	0.0
560004 - ALARM ADDITIONAL CHARGES	2,480	2,734	2,762	282	29	11.4	1.0
560005 - RENTAL	216,951	247,356	297,914	80,963	50,558	37.3	20.4
560006 - REPAIR EQUIP	663,370	1,062,565	800,566	137,196	(261,999)	20.7	(24.7)
560007 - MUSIC REPAIR	114,350	114,750	114,750	400	0	0.3	0.0
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	930,525	1,020,525	115,525	90,000	12.8	9.7
560051 - REPAIR EQ, POOL	20,000	20,000	105,000	85,000	85,000	425.0	425.0
560070 - OUT SERVICE TRANSP	83,150	142,300	140,000	56,850	(2,300)	68.4	(1.6)
560071 - OUT SERV MECHANICAL	458,434	458,250	458,250	(184)	0	0.0	0.0
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>\$8,933,923</b>	<b>\$10,580,753</b>	<b>\$2,982,720</b>	<b>\$1,646,830</b>	<b>39.3</b>	<b>18.4</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



**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 01  
SubFund: -

**5000 - 5999 Services and Other Operating Expenditures**

**5710 - Transfers of Direct Costs**

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

**5750 - Transfers of Direct Costs - Interfund**

575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	(18,000)	(18,000)	(16,100)	1,900	1,900	(10.6)	(10.6)
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)	(16,538)	0	0	0.0	0.0
575020 - DIRECT COST/TRANSP INTERFUND	(11,634)	(23,641)	(31,669)	(20,035)	(8,028)	172.2	34.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(20,369)	(24,969)	(27,896)	(7,527)	(2,927)	37.0	11.7
575047 - DIRECT COST/SEMINARS INTERFUND	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	(6,433)	(6,970)	(6,970)	(537)	0	8.4	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	(3,637)	(3,637)	(3,637)	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	(19,655)	(18,905)	(18,905)	750	0	(3.8)	0.0
575080 - INTER-FUND DIRECT COST FUEL	(14,006)	(14,006)	(14,006)	0	0	0.0	0.0
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>(\$407,667)</b>	<b>(\$416,722)</b>	<b>(\$25,450)</b>	<b>(\$9,055)</b>	<b>6.5</b>	<b>2.2</b>

**5800 - Professional/Consulting Services and Operating Expenditures**

580001 - CONT FOR PER SERV/INDIVIDUAL	616,643	584,710	507,483	(109,159)	(77,226)	(17.7)	(13.2)
580002 - CONTRACT SERVICES	3,210,900	3,497,483	4,401,529	1,190,629	904,047	37.1	25.8
580003 - CHARTER BUS	797,205	954,704	952,200	154,996	(2,504)	19.4	(0.3)
580005 - LEGAL SERVICES	1,855,558	1,841,196	1,741,196	(114,362)	(100,000)	(6.2)	(5.4)
580006 - ADVERTISING	68,959	80,842	80,842	11,883	0	17.2	0.0

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580007 - FEES/ADMINISTRATIVE	28,947	33,667	32,467	3,520	(1,200)	12.2	(3.6)
580008 - FEES/ADMISSION - STUDENTS	417,591	488,716	633,955	216,364	145,239	51.8	29.7
580009 - FEES / OTHER	738,402	821,094	837,365	98,963	16,271	13.4	2.0
580010 - SOFTWARE LICENSE	1,535,112	2,455,210	2,572,667	1,037,555	117,457	67.6	4.8
580011 - FCOE STRS PENALTIES	1,000	1,000	1,000	0	0	0.0	0.0
580012 - SOFTWARE LICENSE CURRICULUM	1,751,438	2,089,799	1,471,373	(280,065)	(618,426)	(16.0)	(29.6)
580021 - LEGAL SETTLEMENTS	250,000	250,000	350,000	100,000	100,000	40.0	40.0
580023 - CONS FEE TRANS/QZAB	0	0	0	0	0	N/A	N/A
580024 - CONS FEE TRUSTEE	0	0	0	0	0	N/A	N/A
580025 - CONS FEE/ CCELC	0	0	0	0	0	N/A	N/A
580032 - UNDERWRITER'S FEES	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	906,327	316,715	301,665	(604,662)	(15,050)	(66.7)	(4.8)
580099 - CONTRACT REIMB	0	0	0	0	0	N/A	N/A
	<b>\$12,178,081</b>	<b>\$13,415,136</b>	<b>\$13,883,742</b>	<b>\$1,705,661</b>	<b>\$468,606</b>	<b>14.0</b>	<b>3.5</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	545,657	584,882	593,148	47,491	8,266	8.7	1.4
590002 - PHONE CLASSIFIED	169,365	188,371	186,739	17,374	(1,632)	10.3	(0.9)
590005 - COMMUNICATION/POSTAGE	229,633	291,961	289,650	60,017	(2,311)	26.1	(0.8)
590009 - TELEPHONE/E-RATE/DAS	0	0	0	0	0	N/A	N/A
590099 - COMMUNICATIONS REIMBURSABLE	0	0	0	0	0	N/A	N/A
	<b>\$944,655</b>	<b>\$1,065,214</b>	<b>\$1,069,537</b>	<b>\$124,882</b>	<b>\$4,323</b>	<b>13.2</b>	<b>0.4</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$43,432,088</b>	<b>\$48,706,977</b>	<b>\$51,494,514</b>	<b>\$8,062,426</b>	<b>\$2,787,537</b>	<b>18.6</b>	<b>5.7</b>
<b>Percent of Total</b>	<b>6.7%</b>	<b>6.9%</b>	<b>7.2%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	60,000	64,000	67,000	7,000	3,000	11.7	4.7
617006 - SITE IMPRV CONSTRUCTION	0	47,468	48,768	48,768	1,300	N/A	2.7
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>\$111,468</b>	<b>\$115,768</b>	<b>\$55,768</b>	<b>\$4,300</b>	<b>92.9</b>	<b>3.9</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	6,584,828	10,470,608	10,473,518	3,888,690	2,909	59.1	0.0
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>\$10,470,608</b>	<b>\$10,473,518</b>	<b>\$3,888,690</b>	<b>\$2,909</b>	<b>59.1</b>	<b>0.0</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	374,339	5,295,915	5,425,143	5,050,804	129,228	1349.3	2.4
640099 - EQUIP REIMB \$25,000 +	0	0	0	0	0	N/A	N/A
	<b>\$374,339</b>	<b>\$5,295,915</b>	<b>\$5,425,143</b>	<b>\$5,050,804</b>	<b>\$129,228</b>	<b>1349.3</b>	<b>2.4</b>
<b>6500 - Equipment Replacement</b>							
650000 - CAPITAL EQUIPMENT REPLACEMENT	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>\$7,019,167</b>	<b>\$15,877,991</b>	<b>\$16,014,429</b>	<b>\$8,995,262</b>	<b>\$136,438</b>	<b>128.2</b>	<b>0.9</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>2.2%</b>	<b>2.2%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	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>7283 - All Other Transfers to JPAs</b>							
722300 - TRANSFER OUT TO JPA CART	1,571,911	1,603,211	1,624,408	52,497	21,197	3.3	1.3
	<b>\$1,571,911</b>	<b>\$1,603,211</b>	<b>\$1,624,408</b>	<b>\$52,497</b>	<b>\$21,197</b>	<b>3.3</b>	<b>1.3</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)	(1,541,531)	(1,619,241)	(62,382)	(77,710)	4.0	5.0
	<b>(\$1,556,859)</b>	<b>(\$1,541,531)</b>	<b>(\$1,619,241)</b>	<b>(\$62,382)</b>	<b>(\$77,710)</b>	<b>4.0</b>	<b>5.0</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>\$2,487,059</b>	<b>\$2,430,546</b>	<b>\$1,964,004</b>	<b>(\$56,513)</b>	<b>421.0</b>	<b>(2.3)</b>
Percent of Total	0.1%	0.4%	0.3%				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 01  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	4,910,200	15,133,730	12,223,530	10,223,530	420.0	208.2
	<b>\$2,910,200</b>	<b>\$4,910,200</b>	<b>\$15,133,730</b>	<b>\$12,223,530</b>	<b>\$10,223,530</b>	<b>420.0</b>	<b>208.2</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	2,800,000	3,600,000	800,000	800,000	28.6	28.6
	<b>\$4,060,936</b>	<b>\$4,060,936</b>	<b>\$4,860,936</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>19.7</b>	<b>19.7</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$6,971,136</b>	<b>\$8,971,136</b>	<b>\$19,994,666</b>	<b>\$13,023,530</b>	<b>\$11,023,530</b>	<b>186.8</b>	<b>122.9</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>1.3%</b>	<b>2.8%</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 \$10,276,902 at First Interim to \$9,764,793 at Second Interim, a decrease of \$512,109. The change is due to a decrease in projected Average Daily Attendance (ADA) for P-2 from 800 ADA at First Interim to 760 ADA at Second Interim.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ (512,109)</b>
<b>2023-24</b>	<b>2023-24</b>
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
<b>\$ 10,358,627</b>	<b>\$ 9,764,793</b>
	<b><u>Increase/(Decrease)</u></b>
	<b>\$ (593,834)</b>

**B. State Revenues**

State Revenues changed from \$449,682 at First Interim to \$453,411 at Second Interim, an increase of \$3,729. The change is largely due to adjustments to lottery revenues offset by an adjustment to mandated cost reimbursements.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>
Lottery	\$ 10,657
Mandated Cost Reimbursements	<u>(6,928)</u>
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ <u>3,729</u></b>
<b>2023-24</b>	<b>2023-24</b>
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
<b>\$ 346,906</b>	<b>\$ 453,411</b>
	<b><u>Increase/(Decrease)</u></b>
	<b>\$ 106,505</b>

**D. Local Revenues**

Local Revenues changed \$181,000 at First Interim to \$271,000 at Second Interim, an increase of \$90,000. The change is due to updated projections for interest revenue based on funds received to date.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ 90,000</b>
<b>2023-24</b>	<b>2023-24</b>
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
<b>\$ 116,700</b>	<b>\$ 271,000</b>
	<b><u>Increase/(Decrease)</u></b>
	<b>\$ 154,300</b>

**E. Total Charter School Revenues**

Total Charter School Revenues changed from \$ 10,907,584 at First Interim to \$ 10,489,204 at Second Interim, a decrease of \$ 418,380.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$( 418,380)</b>	
<b>2023-24 Adopted Budget</b>	<b>2023-24 2<sup>nd</sup> Int. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 10,822,233</b>	<b>\$ 10,489,204</b>	<b>\$ (333,029)</b>

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

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$5,083,725 at First Interim to \$5,066,164 at Second Interim, a decrease of \$17,561. This change is due to minor changes in projected staffing costs.

<b>Item</b>	<b>Budget Adjustment</b>	
<b>Teacher Salaries</b>	<b>\$</b>	<b>1,746</b>
<b>Pupil Support Salaries</b>	<b>(19,307)</b>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$</b>	<b>(17,561)</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 2<sup>nd</sup> Int. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 4,964,063</b>	<b>\$ 5,066,164</b>	<b>\$ 102,101</b>

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$486,056 at First Interim to \$463,956 at Second Interim, a decrease of \$22,100. The change is due primarily to a minor decrease in projected instructional salaries.

<b>Item</b>	<b>Budget Adjustment</b>	
<b>Business Support Salaries</b>	<b>\$</b>	<b>631</b>
<b>Instructional Salaries</b>	<b>(22,731)</b>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$</b>	<b>(22,100)</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 2<sup>nd</sup> Int. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 441,078</b>	<b>\$ 463,956</b>	<b>\$ 22,878</b>

**C. Employee Benefits**

Employee Benefits changed from \$2,257,228 at First Interim to \$2,241,199 at Second Interim, a decrease of \$16,029. This change was due to previously mentioned staffing adjustments during the Second Interim reporting period.

<u>Item</u>	<u>Budget Adjustment</u>	
Other	\$ (5,644)	
STRS & PERS Retirement	(10,385)	
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim	<u>\$ (16,029)</u>	
	<u>2023-24 Adopted Budget</u>	<u>2023-24 2<sup>nd</sup> Int. Budget</u>
	\$ 2,150,839	\$ 2,241,199
	<u>Increase/(Decrease)</u>	
	\$ 90,360	

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

Books, Supplies and Other Materials changed from \$1,495,338 at First Interim to \$1,391,272 at Second Interim, a decrease of \$104,065. The change is due to updated projections of materials costs as well as adjusted budgets for multi-year grants to only account for funds planned to be expended this fiscal year.

<u>Item</u>	<u>Budget Adjustment</u>	
Equipment	\$ 30,791	
Textbooks & Supplies	(54,140)	
A-G Grants	<u>(80,716)</u>	
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim	<u>\$ (104,065)</u>	
	<u>2023-24 Adopted Budget</u>	<u>2023-24 2<sup>nd</sup> Int. Budget</u>
	\$ 371,768	\$ 1,391,272
	<u>Increase/(Decrease)</u>	
	\$ 1,019,504	

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

Contracted Services and Other Operating Expenditures changed from \$569,758 at First Interim to \$472,171 at Second Interim, a decrease of \$97,587. The change is primarily due to a decrease to projected software services.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional Software	\$ (2,359)	
Contract Services	(19,464)	
Instructional Software	<u>(75,764)</u>	
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim	<u>\$ (97,587)</u>	
	<u>2023-24 Adopted Budget</u>	<u>2023-24 2<sup>nd</sup> Int. Budget</u>
	\$ 488,517	\$ 472,171
	<u>Increase/(Decrease)</u>	
	\$ (16,346)	



**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$170,848 at First Interim to \$177,848 at Second Interim, an increase of \$7,000. This was due to changes in expenditures applicable to indirect cost charges.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 7,000</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 2<sup>nd</sup> Int. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 167,504</b>	<b>\$ 177,848</b>	<b>\$ 10,344</b>

**H. Total Charter School Fund Expenditures**

Total Charter School Fund Expenditures changed from \$10,062,953 at First Interim to \$9,812,610 at Second Interim, a decrease of \$250,342.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ (250,342)</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 2<sup>nd</sup> Int. Budget</b>	<b>Increase/(Decrease)</b>
<b>\$ 8,583,769</b>	<b>\$ 9,812,610</b>	<b>\$ 1,228,841</b>

**III. Charter School Fund Balance**

Total revenues are \$10,489,204 and total expenditures are \$9,812,610 at Second Interim, resulting in a surplus of \$676,594 and an ongoing operating surplus of \$1,815,385. It's important to note that the operating surplus will decrease in subsequent years due to the anticipated increase in lease expenditures due to the new building Clovis Online will occupy. 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>10,489,204</b>
<b>2023-24 Expenditures</b>	<b><u>9,812,610</u></b>
<b>Surplus/(Deficit) (1)</b>	<b><u>676,594</u></b>
<b>Ending Fund Balance, 6/30/24, Projected</b>	<b><u>\$12,770,713</u></b>
<b>Restricted</b>	
<b>A-G Completion Grant</b>	<b>54,293</b>
<b>Assigned:</b>	
<b>Capital Improvements</b>	<b><u>\$12,225,789</u></b>
<b>General Reserve 6/30/24</b>	<b><u>\$ 490,631</u></b>
<b>General Reserve as a % of Expenditures</b>	<b>5.0%</b>
<b>One-Time Items in 2023-24:</b>	
<b>Grant Carryover (2)</b>	<b>\$ 1,138,791</b>
<b>Ongoing Operating Surplus (1+2)</b>	<b><u>\$ 1,815,385</u></b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>09 - CHARTER SCHOOLS</b>	<b>\$10,822,233</b>	<b>\$10,907,584</b>	<b>\$10,489,204</b>	<b>(\$333,029)</b>	<b>(\$418,380)</b>	<b>(3.1)</b>	<b>(3.8)</b>
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8011 - LCFF State Aid - Current Year</b>							
801100 - REVENUE LIMIT STATE AID	6,272,952	6,031,146	5,049,142	(1,223,810)	(982,004)	(19.5)	(16.3)
	<b>\$6,272,952</b>	<b>\$6,031,146</b>	<b>\$5,049,142</b>	<b>(\$1,223,810)</b>	<b>(\$982,004)</b>	<b>(19.5)</b>	<b>(16.3)</b>
<b>8012 - Education Protection Account State Aid - Current Year</b>							
801200 - EDUCATIONAL PROTECTION ACCT.	2,753,149	2,913,230	2,767,569	14,420	(145,661)	0.5	(5.0)
	<b>\$2,753,149</b>	<b>\$2,913,230</b>	<b>\$2,767,569</b>	<b>\$14,420</b>	<b>(\$145,661)</b>	<b>0.5</b>	<b>(5.0)</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	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>							
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	1,332,526	1,948,082	615,556	615,556	46.2	46.2
	<b>\$1,332,526</b>	<b>\$1,332,526</b>	<b>\$1,948,082</b>	<b>\$615,556</b>	<b>\$615,556</b>	<b>46.2</b>	<b>46.2</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>\$10,276,902</b>	<b>\$9,764,793</b>	<b>(\$593,834)</b>	<b>(\$512,109)</b>	<b>(5.7)</b>	<b>(5.0)</b>
Percent of Total	<b>95.7%</b>	<b>94.2%</b>	<b>93.1%</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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8300 - 8599 Other State Revenue</b>							
<b>8550 - Mandated Cost Reimbursements</b>							
855000 - ST MANDATED REIMB	42,151	42,151	35,231	(6,920)	(6,920)	(16.4)	(16.4)
	<b>\$42,151</b>	<b>\$42,151</b>	<b>\$35,231</b>	<b>(\$6,920)</b>	<b>(\$6,920)</b>	<b>(16.4)</b>	<b>(16.4)</b>
<b>8560 - State Lottery Revenue</b>							
856000 - ST LOTTERY	189,600	199,200	199,200	9,600	0	5.1	0.0
856001 - ST LOTTERY PR YR	0	17,877	28,534	28,534	10,657	N/A	59.6
	<b>\$189,600</b>	<b>\$217,077</b>	<b>\$227,734</b>	<b>\$38,134</b>	<b>\$10,657</b>	<b>20.1</b>	<b>4.9</b>
<b>8590 - All Other State Revenue</b>							
859000 - ST OTHER REVENUE	115,155	190,454	190,446	75,291	(8)	65.4	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	<b>\$115,155</b>	<b>\$190,454</b>	<b>\$190,446</b>	<b>\$75,291</b>	<b>(\$8)</b>	<b>65.4</b>	<b>0.0</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$346,906</b>	<b>\$449,682</b>	<b>\$453,411</b>	<b>\$106,505</b>	<b>\$3,729</b>	<b>30.7</b>	<b>0.8</b>
<b>Percent of Total</b>	<b>3.2%</b>	<b>4.1%</b>	<b>4.3%</b>				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	110,000	180,000	270,000	160,000	90,000	145.5	50.0
	<b>\$110,000</b>	<b>\$180,000</b>	<b>\$270,000</b>	<b>\$160,000</b>	<b>\$90,000</b>	<b>145.5</b>	<b>50.0</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>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>\$181,000</b>	<b>\$271,000</b>	<b>\$154,300</b>	<b>\$90,000</b>	<b>132.2</b>	<b>49.7</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>1.7%</b>	<b>2.6%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

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

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>09 - CHARTER SCHOOLS</b>	<b>\$8,583,769</b>	<b>\$10,062,953</b>	<b>\$9,812,610</b>	<b>\$1,228,841</b>	<b>(\$250,342)</b>	<b>14.3</b>	<b>(2.5)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	3,789,017	3,818,457	3,818,457	29,440	0	0.8	0.0
110040 - TEACH SAL SUMMER/HOURLY	112,955	117,079	109,031	(3,924)	(8,048)	(3.5)	(6.9)
110051 - TEACH SAL SCH BUS SUB	2,510	7,590	4,004	1,494	(3,586)	59.5	(47.2)
110060 - TEACH SAL STIPEND	94,628	103,134	116,514	21,886	13,380	23.1	13.0
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	<b>\$3,999,110</b>	<b>\$4,046,260</b>	<b>\$4,048,006</b>	<b>\$48,896</b>	<b>\$1,746</b>	<b>1.2</b>	<b>0.0</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120001 - LIBRARIAN SAL	30,879	32,577	32,577	1,698	0	5.5	0.0
120002 - GUIDANCE SAL GLS/GIS	393,718	464,731	464,966	71,248	235	18.1	0.1
120003 - PSYCH/MENTAL HEALTH SP SAL	76,906	93,666	71,481	(5,425)	(22,185)	(7.1)	(23.7)
120004 - NURSE SAL	137,948	118,230	118,230	(19,718)	0	(14.3)	0.0
120040 - PUPIL SUPPORT HRLY	32,517	19,480	22,123	(10,394)	2,643	(32.0)	13.6
120050 - PUPIL SUPPORT SUB	165	0	0	(165)	0	(100.0)	N/A
	<b>\$672,133</b>	<b>\$728,684</b>	<b>\$709,377</b>	<b>\$37,244</b>	<b>(\$19,307)</b>	<b>5.5</b>	<b>(2.6)</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	132,632	74,417	74,417	(58,215)	0	(43.9)	0.0
130003 - LEARNING DIRECTOR SAL	0	65,176	65,176	65,176	0	N/A	0.0
130008 - DIST ADM SAL	40,617	42,903	42,903	2,286	0	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>\$182,496</b>	<b>\$9,247</b>	<b>\$0</b>	<b>5.3</b>	<b>0.0</b>
<b>1900 - Other Certificated Salaries</b>							
190003 - TRANSITION COORDINATORS	119,571	126,285	126,285	6,714	0	5.6	0.0
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	<b>\$119,571</b>	<b>\$126,285</b>	<b>\$126,285</b>	<b>\$6,714</b>	<b>\$0</b>	<b>5.6</b>	<b>0.0</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$4,964,063</b>	<b>\$5,083,725</b>	<b>\$5,066,164</b>	<b>\$102,101</b>	<b>(\$17,561)</b>	<b>2.1</b>	<b>(0.3)</b>
<b>Percent of Total</b>	<b>57.8%</b>	<b>50.5%</b>	<b>51.6%</b>				

**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 09  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	144,748	150,352	127,633	(17,115)	(22,719)	(11.8)	(15.1)
210040 - INSTRUCTIONAL HOURLY	1,587	1,529	1,517	(70)	(12)	(4.4)	(0.8)
210050 - INSTR ASSIST SUB	0	0	0	0	0	N/A	N/A
	<b>\$146,335</b>	<b>\$151,881</b>	<b>\$129,150</b>	<b>(\$17,185)</b>	<b>(\$22,731)</b>	<b>(11.7)</b>	<b>(15.0)</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	272,158	16,609	0	6.5	0.0
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	631	631	631	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	<b>\$255,549</b>	<b>\$272,158</b>	<b>\$272,789</b>	<b>\$17,240</b>	<b>\$631</b>	<b>6.7</b>	<b>0.2</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	62,017	22,823	0	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
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>\$62,017</b>	<b>\$22,823</b>	<b>\$0</b>	<b>58.2</b>	<b>0.0</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$441,078</b>	<b>\$486,056</b>	<b>\$463,956</b>	<b>\$22,878</b>	<b>(\$22,100)</b>	<b>5.2</b>	<b>(4.5)</b>
<b>Percent of Total</b>	<b>5.1%</b>	<b>4.8%</b>	<b>4.7%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	801,587	916,680	912,448	110,861	(4,232)	13.8	(0.5)
310190 - STRS CERT	6,690	3,773	3,513	(3,177)	(260)	(47.5)	(6.9)
	<b>\$808,277</b>	<b>\$920,453</b>	<b>\$915,961</b>	<b>\$107,684</b>	<b>(\$4,492)</b>	<b>13.3</b>	<b>(0.5)</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>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	26,780	28,253	28,253	1,473	0	5.5	0.0
	<b>\$26,780</b>	<b>\$28,253</b>	<b>\$28,253</b>	<b>\$1,473</b>	<b>\$0</b>	<b>5.5</b>	<b>0.0</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	216,256	129,272	123,210	(93,046)	(6,062)	(43.0)	(4.7)
320290 - PERS CLASSIFIED	248	29	198	(50)	169	(20.2)	582.8
	<b>\$216,504</b>	<b>\$129,301</b>	<b>\$123,408</b>	<b>(\$93,096)</b>	<b>(\$5,893)</b>	<b>(43.0)</b>	<b>(4.6)</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	6,223	6,659	6,659	436	0	7.0	0.0
330101 - MEDICARE CERT	62,362	71,833	71,513	9,151	(320)	14.7	(0.4)
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
330190 - SOCIAL SECURITY CERT	0	92	11	11	(81)	N/A	(88.0)
330191 - MEDICARE CERT	800	127	377	(423)	250	(52.9)	196.9
330192 - SUPPLEMENTAL RETIREMENT CERT	0	111	43	43	(68)	N/A	(61.3)
	<b>\$69,385</b>	<b>\$78,822</b>	<b>\$78,603</b>	<b>\$9,218</b>	<b>(\$219)</b>	<b>13.3</b>	<b>(0.3)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	27,282	30,074	28,665	1,383	(1,409)	5.1	(4.7)
330201 - MEDICARE CLASS	6,407	7,033	6,704	297	(329)	4.6	(4.7)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
330290 - SOCIAL SECURITY CLASS	5,821	95	135	(5,686)	40	(97.7)	42.1
330291 - MEDICARE CLASS	1,385	22	32	(1,353)	10	(97.7)	45.5
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	<b>\$40,895</b>	<b>\$37,224</b>	<b>\$35,536</b>	<b>(\$5,359)</b>	<b>(\$1,688)</b>	<b>(13.1)</b>	<b>(4.5)</b>
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	577,179	624,299	621,714	44,535	(2,585)	7.7	(0.4)
340112 - DENTAL CERT	38,236	39,701	41,188	2,952	1,487	7.7	3.7
340113 - VISION CERT	7,347	7,629	7,916	569	287	7.7	3.8
340114 - LIFE INS CERT	2,600	2,857	2,837	237	(20)	9.1	(0.7)
	<b>\$625,362</b>	<b>\$674,486</b>	<b>\$673,655</b>	<b>\$48,293</b>	<b>(\$831)</b>	<b>7.7</b>	<b>(0.1)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	112,622	105,671	105,671	(6,951)	0	(6.2)	0.0
340212 - DENTAL CLASS	7,461	7,001	7,001	(460)	0	(6.2)	0.0
340213 - VISION CLASS	1,435	1,346	1,346	(89)	0	(6.2)	0.0
340214 - LIFE INS CLASS	439	412	412	(27)	0	(6.2)	0.0

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340216 - DIS CLASS	1,397	1,572	1,572	175	0	12.5	0.0
	<b>\$123,354</b>	<b>\$116,002</b>	<b>\$116,002</b>	<b>(\$7,352)</b>	<b>\$0</b>	<b>(6.0)</b>	<b>0.0</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	2,153	2,464	2,453	300	(11)	13.9	(0.4)
350190 - SUI CERT	28	273	43	15	(230)	53.6	(84.2)
	<b>\$2,181</b>	<b>\$2,737</b>	<b>\$2,496</b>	<b>\$315</b>	<b>(\$241)</b>	<b>14.4</b>	<b>(8.8)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	221	251	239	18	(12)	8.1	(4.8)
350290 - SUI CLASS	46	8	5	(41)	(3)	(89.1)	(37.5)
	<b>\$267</b>	<b>\$259</b>	<b>\$244</b>	<b>(\$23)</b>	<b>(\$15)</b>	<b>(8.6)</b>	<b>(5.8)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	51,504	59,201	58,935	7,431	(266)	14.4	(0.4)
360190 - W/C CERT	662	354	312	(350)	(42)	(52.9)	(11.9)
	<b>\$52,166</b>	<b>\$59,555</b>	<b>\$59,247</b>	<b>\$7,081</b>	<b>(\$308)</b>	<b>13.6</b>	<b>(0.5)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	5,297	6,616	5,555	258	(1,061)	4.9	(16.0)
360290 - W/C CLASS	11	1	10	(1)	9	(9.1)	900.0
	<b>\$5,308</b>	<b>\$6,617</b>	<b>\$5,565</b>	<b>\$257</b>	<b>(\$1,052)</b>	<b>4.8</b>	<b>(15.9)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	147,089	167,165	166,390	19,301	(775)	13.1	(0.5)
	<b>\$147,089</b>	<b>\$167,165</b>	<b>\$166,390</b>	<b>\$19,301</b>	<b>(\$775)</b>	<b>13.1</b>	<b>(0.5)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	13,357	13,868	13,868	511	0	3.8	0.0
	<b>\$13,357</b>	<b>\$13,868</b>	<b>\$13,868</b>	<b>\$511</b>	<b>\$0</b>	<b>3.8</b>	<b>0.0</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	17,168	19,704	19,616	2,448	(88)	14.3	(0.4)
390104 - AB 1522 ACCRUAL	0	238	351	351	113	N/A	47.5
390193 - SELF INSUR CERT	220	138	106	(114)	(32)	(51.8)	(23.2)
390194 - AB 1522 ACCRUAL	376	460	41	(335)	(419)	(89.1)	(91.1)
	<b>\$17,764</b>	<b>\$20,540</b>	<b>\$20,114</b>	<b>\$2,350</b>	<b>(\$426)</b>	<b>13.2</b>	<b>(2.1)</b>



**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 09  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	1,765	1,937	1,847	82	(90)	4.6	(4.6)
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	376	9	10	(366)	1	(97.3)	11.1
390294 - AB 1522 ACCRUAL	9	0	0	(9)	0	(100.0)	N/A
	<b>\$2,150</b>	<b>\$1,946</b>	<b>\$1,857</b>	<b>(\$293)</b>	<b>(\$89)</b>	<b>(13.6)</b>	<b>(4.6)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$2,150,839</b>	<b>\$2,257,228</b>	<b>\$2,241,199</b>	<b>\$90,360</b>	<b>(\$16,029)</b>	<b>4.2</b>	<b>(0.7)</b>
<b>Percent of Total</b>	<b>25.1%</b>	<b>22.4%</b>	<b>22.8%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>88.0%</b>	<b>77.8%</b>	<b>79.2%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	3,500	3,500	0	(3,500)	(3,500)	(100.0)	(100.0)
	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$0</b>	<b>(\$3,500)</b>	<b>(\$3,500)</b>	<b>(100.0)</b>	<b>(100.0)</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	140,938	159,196	118,240	(22,698)	(40,956)	(16.1)	(25.7)
430001 - SUPPLIES CARRYOVER	0	1,094,983	209	209	(1,094,774)	N/A	(100.0)
430002 - HOLDING INSTR SUPP	0	124,734	1,138,791	1,138,791	1,014,057	N/A	813.0
430005 - FOOD/IN-HOUSE MEETINGS	10,000	10,750	10,750	750	0	7.5	0.0
430008 - SUPPLIES NON-CLASSROOM	137,330	22,175	12,491	(124,839)	(9,684)	(90.9)	(43.7)
	<b>\$288,268</b>	<b>\$1,411,838</b>	<b>\$1,280,481</b>	<b>\$992,213</b>	<b>(\$131,356)</b>	<b>344.2</b>	<b>(9.3)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	80,000	80,000	110,791	30,791	30,791	38.5	38.5
	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$110,791</b>	<b>\$30,791</b>	<b>\$30,791</b>	<b>38.5</b>	<b>38.5</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$371,768</b>	<b>\$1,495,338</b>	<b>\$1,391,272</b>	<b>\$1,019,504</b>	<b>(\$104,065)</b>	<b>274.2</b>	<b>(7.0)</b>
<b>Percent of Total</b>	<b>4.3%</b>	<b>14.9%</b>	<b>14.2%</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>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	10,000	4,660	4,844	(5,156)	184	(51.6)	3.9
520010 - FIXED MILEAGE ALLOWANCE	1,369	1,850	1,850	481	0	35.1	0.0
	<b>\$11,369</b>	<b>\$6,510</b>	<b>\$6,694</b>	<b>(\$4,675)</b>	<b>\$184</b>	<b>(41.1)</b>	<b>2.8</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	1,970	1,970	1,970	0	0	0.0	0.0
	<b>\$1,970</b>	<b>\$1,970</b>	<b>\$1,970</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	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	280	41	(239)	(239)	(85.4)	(85.4)
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	2,121	0	(2,121)	(2,121)	(100.0)	(100.0)
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>\$38,904</b>	<b>\$36,544</b>	<b>(\$23,394)</b>	<b>(\$2,360)</b>	<b>(39.0)</b>	<b>(6.1)</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	383	0	0	0.0	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	82	82	82	0	0	0.0	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	55	55	55	0	0	0.0	0.0
	<b>\$6,243</b>	<b>\$6,243</b>	<b>\$6,243</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	2,500	2,036	2,036	(464)	N/A	(18.6)
580002 - CONTRACT SERVICES	20,589	20,589	1,589	(19,000)	(19,000)	(92.3)	(92.3)
580005 - LEGAL SERVICES	0	0	0	0	0	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	9,100	600	0	7.1	0.0
580010 - SOFTWARE LICENSE	328,702	389,632	313,868	(14,834)	(75,764)	(4.5)	(19.4)
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	<b>\$363,841</b>	<b>\$472,871</b>	<b>\$377,643</b>	<b>\$13,802</b>	<b>(\$95,228)</b>	<b>3.8</b>	<b>(20.1)</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	4,331	2,437	2,437	(1,894)	0	(43.7)	0.0
590002 - PHONE CLASSIFIED	5,672	5,724	5,541	(131)	(183)	(2.3)	(3.2)
590005 - COMMUNICATION/POSTAGE	753	824	824	71	0	9.4	0.0
	<b>\$10,756</b>	<b>\$8,985</b>	<b>\$8,802</b>	<b>(\$1,954)</b>	<b>(\$183)</b>	<b>(18.2)</b>	<b>(2.0)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$488,517</b>	<b>\$569,758</b>	<b>\$472,171</b>	<b>(\$16,346)</b>	<b>(\$97,587)</b>	<b>(3.3)</b>	<b>(17.1)</b>
<b>Percent of Total</b>	<b>5.7%</b>	<b>5.7%</b>	<b>4.8%</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	170,848	177,848	10,344	7,000	6.2	4.1
	<b>\$167,504</b>	<b>\$170,848</b>	<b>\$177,848</b>	<b>\$10,344</b>	<b>\$7,000</b>	<b>6.2</b>	<b>4.1</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$167,504</b>	<b>\$170,848</b>	<b>\$177,848</b>	<b>\$10,344</b>	<b>\$7,000</b>	<b>6.2</b>	<b>4.1</b>
<b>Percent of Total</b>	<b>2.0%</b>	<b>1.7%</b>	<b>1.8%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 09  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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 remained unchanged at Second Interim.

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

**B. State Revenues**

State Revenues remained unchanged at Second Interim.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 0</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
\$ 3,085,885	\$ 3,103,833	\$ 17,948

**C. Local Revenues**

Local Revenues changed from \$1,793,050 at First Interim to \$1,812,550 at Second Interim, an increase of \$19,500. This increase is primarily due to enrollment increases in CTE Nursing programs.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 19,500</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
\$ 1,695,050	\$ 1,812,550	\$ 117,500

**D. Other Transfers In**

Other Transfers In remained unchanged at Second Interim. This represents the General Fund contribution to the Adult Fund.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ -0-</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
\$ 846,880	\$ 846,880	\$ -0-

**E. Total Adult Fund Revenues**

Total Adult Fund Revenues changed from \$6,973,179 at First Interim to \$6,992,679 at Second Interim, an increase of \$19,500.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 19,500</b>
<b>2023-24 <u>Adopted Budget</u></b>	<b>2023-24 <u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 6,676,039</b>	<b>\$ 6,992,679</b>	<b>\$ 316,640</b>

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

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$2,397,395 at First Interim to \$2,443,523 at Second Interim, an increase of \$46,129. The increase is primarily due to added classes in CTE Nursing.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>CTE Teachers</b>	<b>\$ 31,540</b>	
<b>Principal/Learning Directors</b>	<b>18,573</b>	
<b>Misc Adjustments</b>	<b><u>(3,984)</u></b>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ 46,129</u></b>	
<b>2023-24 <u>Adopted Budget</u></b>	<b>2023-24 <u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 2,287,201</b>	<b>\$ 2,443,523</b>	<b>\$ 156,323</b>

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$1,686,607 at First Interim to \$1,654,433 at Second Interim, a decrease of \$32,174. The decrease is related to savings from attrition.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>Misc Other Staff</b>	<b>\$ 5,696</b>	
<b>Custodial Staff</b>	<b>(10,809)</b>	
<b>Office Staff</b>	<b><u>(27,061)</u></b>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ (32,174)</u></b>	
<b>2023-24 <u>Adopted Budget</u></b>	<b>2023-24 <u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,646,068</b>	<b>\$ 1,654,433</b>	<b>\$ 8,365</b>

**C. Employee Benefits**

Employee Benefits changed from \$1,898,908 at First Interim to \$1,822,084 at Second Interim, a decrease of \$76,824. The decrease is due to previously mentioned salary adjustments as well as updated budget projections based on actual expenditures year-to-date and projections for the remainder of this year.

<u>Item</u>	<u>Budget Adjustment</u>	
Retiree Benefits		\$ (11,652)
Misc. Other		(16,138)
Health& Welfare Benefits		(21,187)
STRS/PERS		(27,847)
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ (76,824)</b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b><u>Increase/(Decrease)</u></b>	
	\$ 1,801,115	\$1,822,084
		\$ 20,969

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

Books, Supplies and Other Materials changed from \$655,394 at First Interim to \$641,985 at Second Interim, a decrease of \$13,409. The decrease is primarily due to updated projections for instructional supplies based on year-to-date expenditures and anticipated needs for the remainder of the year.

<u>Item</u>	<u>Budget Adjustment</u>	
Textbooks		\$ 6,046
Instructional Supplies		(19,455)
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ (13,409)</b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>1<sup>st</sup> Int. Budget</u></b>
	<b><u>Increase/(Decrease)</u></b>	
	\$ 577,000	\$ 641,985
		\$ 64,985

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

Contracted Services and Other Operating Expenditures changed from \$872,453 at First Interim to \$879,240 at Second Interim, an increase of \$6,787. This increase is primarily due to added ATI (Assessment Technology Institute) testing expenses for CTE Nursing students.

<u>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</u>	<u>\$ 6,787</u>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b><u>Increase/(Decrease)</u></b>	
	\$ 780,241	\$ 879,240
		\$ 98,999

#### **F. Capital Outlay**

Capital Outlay expenditures are unchanged at Second Interim.

<u>Change from Adopted to 1<sup>st</sup> Interim</u>	<u>\$ -0-</u>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>1<sup>st</sup> Int. Budget</u></b>
	<b><u>Increase/(Decrease)</u></b>	
	\$ 0	\$ 0
		\$ -0-

**G. Other Outgo Expenditures**

Other Outgo Expenditures are unchanged at Second Interim.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ -0-</b>
<u>2023-24 Adopted Budget</u>	<u>2023-24 2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 119,574	\$ 119,574	\$ -0-

**H. Total Adult Fund Expenditures**

Total Adult Fund Expenditures changed from \$7,630,332 at First Interim to \$7,560,840 at Second Interim, a decrease of \$69,492.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ (69,492)</b>
<u>2023-24 Adopted Budget</u>	<u>2023-24 2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 7,211,199	\$ 7,560,840	\$ 349,641

**III. Fund Balance**

Total revenues are \$6,992,679 and total expenditures are \$7,560,840 at Second Interim, a deficit of \$568,161; an ongoing deficit of \$488,161. The projected fund balance for the 2023-24 fiscal year is:

<b>Beginning Fund Balance-Audited 7/1/23</b>	<b>\$ 3,120,397</b>
<b>2023-24 Revenues</b>	<b>6,992,679</b>
<b>2023-24 Expenditures</b>	<b><u>7,560,840</u></b>
<b>Surplus/(Deficit)</b>	<b><u>(568,161)</u></b>
<b>Ending Fund Balance, 6/30/24, Projected</b>	<b>\$ <u>2,552,236</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>1,800,000</b>
<b>Unassigned Fund Balance:</b>	<b>\$ <u>679,586</u></b>
<b>General Reserve Percentage</b>	<b>9.0%</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>\$(488,161)</u></b>



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>11 - ADULT EDUCATION FUND</b>	<b>\$6,676,039</b>	<b>\$6,973,179</b>	<b>\$6,992,679</b>	<b>\$316,640</b>	<b>\$19,500</b>	<b>4.7</b>	<b>0.3</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>17.6%</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	3,103,833	17,948	0	0.6	0.0
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>\$3,103,833</b>	<b>\$17,948</b>	<b>\$0</b>	<b>0.6</b>	<b>0.0</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$3,085,885</b>	<b>\$3,103,833</b>	<b>\$3,103,833</b>	<b>\$17,948</b>	<b>\$0</b>	<b>0.6</b>	<b>0.0</b>
Percent of Total	<b>46.2%</b>	<b>44.5%</b>	<b>44.4%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	35,000	35,000	35,000	0	0	0.0	0.0
	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</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>8671 - Adult Education Fees</b>							
867100 - LOC ADULT ED FEES	1,248,000	1,266,000	1,280,500	32,500	14,500	2.6	1.1
	<b>\$1,248,000</b>	<b>\$1,266,000</b>	<b>\$1,280,500</b>	<b>\$32,500</b>	<b>\$14,500</b>	<b>2.6</b>	<b>1.1</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	100,000	105,000	5,000	5,000	5.0	5.0
	<b>\$412,050</b>	<b>\$492,050</b>	<b>\$497,050</b>	<b>\$85,000</b>	<b>\$5,000</b>	<b>20.6</b>	<b>1.0</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$1,695,050</b>	<b>\$1,793,050</b>	<b>\$1,812,550</b>	<b>\$117,500</b>	<b>\$19,500</b>	<b>6.9</b>	<b>1.1</b>
<b>Percent of Total</b>	<b>25.4%</b>	<b>25.7%</b>	<b>25.9%</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>12.1%</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>				

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Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>11 - ADULT EDUCATION FUND</b>	<b>\$7,211,199</b>	<b>\$7,630,332</b>	<b>\$7,560,840</b>	<b>\$349,641</b>	<b>(\$69,492)</b>	<b>4.8</b>	<b>(0.9)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	821,388	822,015	816,373	(5,015)	(5,642)	(0.6)	(0.7)
110005 - TEACHER SAL TC	590,746	617,649	649,189	58,443	31,540	9.9	5.1
110040 - TEACH SAL SUMMER/HOURLY	79,000	101,810	97,810	18,810	(4,000)	23.8	(3.9)
110050 - TEACH SAL SUB	16,203	16,001	12,000	(4,203)	(4,001)	(25.9)	(25.0)
110060 - TEACH SAL STIPEND	3,300	3,300	3,300	0	0	0.0	0.0
	<b>\$1,510,637</b>	<b>\$1,560,775</b>	<b>\$1,578,672</b>	<b>\$68,035</b>	<b>\$17,897</b>	<b>4.5</b>	<b>1.1</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120002 - GUIDANCE SAL GLS/GIS	290,335	222,669	225,829	(64,506)	3,160	(22.2)	1.4
	<b>\$290,335</b>	<b>\$222,669</b>	<b>\$225,829</b>	<b>(\$64,506)</b>	<b>\$3,160</b>	<b>(22.2)</b>	<b>1.4</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	153,988	153,988	162,868	8,880	8,880	5.8	5.8
130002 - COORDINATOR SAL	112,199	118,370	118,370	6,171	0	5.5	0.0
130003 - LEARNING DIRECTOR SAL	121,958	247,639	257,332	135,374	9,693	111.0	3.9
130008 - DIST ADM SAL	20,000	20,000	19,237	(763)	(763)	(3.8)	(3.8)
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>\$539,997</b>	<b>\$557,807</b>	<b>\$149,662</b>	<b>\$17,809</b>	<b>36.7</b>	<b>3.3</b>
<b>1900 - Other Certificated Salaries</b>							
190001 - RES TEACH/TOSA SAL	57,494	52,000	60,661	3,167	8,661	5.5	16.7
190040 - OTH CERT HOURLY	0	978	2,000	2,000	1,022	N/A	104.6
190060 - OTHER CERTIFICATED STIPEND	20,590	20,976	18,555	(2,035)	(2,421)	(9.9)	(11.5)
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	<b>\$78,084</b>	<b>\$73,954</b>	<b>\$81,216</b>	<b>\$3,132</b>	<b>\$7,262</b>	<b>4.0</b>	<b>9.8</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$2,287,201</b>	<b>\$2,397,395</b>	<b>\$2,443,523</b>	<b>\$156,323</b>	<b>\$46,129</b>	<b>6.8</b>	<b>1.9</b>
<b>Percent of Total</b>	<b>31.7%</b>	<b>31.4%</b>	<b>32.3%</b>				

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Fund: 11  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	41,375	22,645	22,645	(18,730)	0	(45.3)	0.0
210040 - INSTRUCTIONAL HOURLY	5,118	5,518	6,318	1,200	800	23.4	14.5
210050 - INSTR ASSIST SUB	2,000	2,000	4,000	2,000	2,000	100.0	100.0
	<b>\$48,493</b>	<b>\$30,163</b>	<b>\$32,963</b>	<b>(\$15,530)</b>	<b>\$2,800</b>	<b>(32.0)</b>	<b>9.3</b>
<b>2200 - Classified Support Salaries</b>							
220003 - CUSTODIAL SAL	101,800	101,800	90,991	(10,809)	(10,809)	(10.6)	(10.6)
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>\$102,300</b>	<b>\$91,491</b>	<b>(\$10,309)</b>	<b>(\$10,809)</b>	<b>(10.1)</b>	<b>(10.6)</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	258,440	268,634	272,028	13,588	3,395	5.3	1.3
	<b>\$258,440</b>	<b>\$268,634</b>	<b>\$272,028</b>	<b>\$13,588</b>	<b>\$3,395</b>	<b>5.3</b>	<b>1.3</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	1,034,196	1,043,964	1,020,578	(13,618)	(23,386)	(1.3)	(2.2)
240040 - CLASS BUSINESS SUPPORT HRLY	11,859	11,859	13,198	1,339	1,339	11.3	11.3
240050 - CLASS BUSINESS SUPPORT SUB	10,000	11,516	6,516	(3,484)	(5,000)	(34.8)	(43.4)
240070 - CLASS BUSINESS SUPPORT OT	0	715	701	701	(14)	N/A	(1.9)
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$1,056,055</b>	<b>\$1,068,054</b>	<b>\$1,040,993</b>	<b>(\$15,062)</b>	<b>(\$27,061)</b>	<b>(1.4)</b>	<b>(2.5)</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	10,000	9,002	(999)	(999)	(10.0)	(10.0)
290060 - CLASSIFIED STIPEND	880	880	880	0	0	0.0	0.0
290070 - OTH CLASSIFIED OT	0	300	800	800	500	N/A	166.7
290090 - OTHER CLASSIFIED SAL	170,000	205,876	205,876	35,876	0	21.1	0.0
	<b>\$181,280</b>	<b>\$217,456</b>	<b>\$216,958</b>	<b>\$35,678</b>	<b>(\$499)</b>	<b>19.7</b>	<b>(0.2)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$1,646,068</b>	<b>\$1,686,607</b>	<b>\$1,654,433</b>	<b>\$8,365</b>	<b>(\$32,174)</b>	<b>0.5</b>	<b>(1.9)</b>
<b>Percent of Total</b>	<b>22.8%</b>	<b>22.1%</b>	<b>21.9%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	422,277	458,891	431,061	8,784	(27,830)	2.1	(6.1)

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Fund: 11  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310190 - STRS CERT	2,727	3,039	3,045	318	5	11.7	0.2
	<b>\$425,004</b>	<b>\$461,930</b>	<b>\$434,106</b>	<b>\$9,102</b>	<b>(\$27,825)</b>	<b>2.1</b>	<b>(6.0)</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	1,301	7,635	7,635	6,334	0	486.9	0.0
310291 - STRS CLASSIFIED	0	20	20	20	0	N/A	0.0
	<b>\$1,301</b>	<b>\$7,655</b>	<b>\$7,655</b>	<b>\$6,354</b>	<b>\$0</b>	<b>488.4</b>	<b>0.0</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	0	19,433	19,411	19,411	(22)	N/A	(0.1)
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$19,433</b>	<b>\$19,411</b>	<b>\$19,411</b>	<b>(\$22)</b>	<b>N/A</b>	<b>(0.1)</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	388,250	386,309	380,921	(7,329)	(5,388)	(1.9)	(1.4)
320290 - PERS CLASSIFIED	568	1,270	2,158	1,590	888	280.2	70.0
	<b>\$388,818</b>	<b>\$387,579</b>	<b>\$383,079</b>	<b>(\$5,739)</b>	<b>(\$4,500)</b>	<b>(1.5)</b>	<b>(1.2)</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	5,671	5,998	4,730	(941)	(1,268)	(16.6)	(21.1)
330101 - MEDICARE CERT	28,799	34,363	34,259	5,460	(104)	19.0	(0.3)
330102 - SUPPLEMENTAL RETIREMENT CERT	218	1	1	(217)	0	(99.5)	0.0
330190 - SOCIAL SECURITY CERT	220	220	230	10	10	4.6	4.6
330191 - MEDICARE CERT	207	240	324	117	84	56.8	34.9
330192 - SUPPLEMENTAL RETIREMENT CERT	0	12	95	95	83	N/A	688.9
	<b>\$35,115</b>	<b>\$40,835</b>	<b>\$39,640</b>	<b>\$4,525</b>	<b>(\$1,195)</b>	<b>12.9</b>	<b>(2.9)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	96,447	92,178	90,904	(5,543)	(1,273)	(5.7)	(1.4)
330201 - MEDICARE CLASS	22,902	23,872	23,310	408	(562)	1.8	(2.4)
330202 - SUPPLEMENTAL RETIREMENT CLASS	3,900	3,900	3,900	0	0	0.0	0.0
330290 - SOCIAL SECURITY CLASS	141	355	585	444	230	314.8	65.0
330291 - MEDICARE CLASS	33	227	341	308	114	940.7	50.2
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	214	214	214	0	N/A	0.0
	<b>\$123,423</b>	<b>\$120,745</b>	<b>\$119,254</b>	<b>(\$4,169)</b>	<b>(\$1,491)</b>	<b>(3.4)</b>	<b>(1.2)</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	325,375	342,416	321,964	(3,411)	(20,452)	(1.0)	(6.0)
340112 - DENTAL CERT	21,357	21,980	20,519	(838)	(1,460)	(3.9)	(6.6)
340113 - VISION CERT	4,107	4,234	3,945	(162)	(289)	(3.9)	(6.8)
340114 - LIFE INS CERT	1,557	1,796	1,635	78	(160)	5.0	(8.9)
	<b>\$352,396</b>	<b>\$370,425</b>	<b>\$348,064</b>	<b>(\$4,332)</b>	<b>(\$22,361)</b>	<b>(1.2)</b>	<b>(6.0)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	252,952	253,786	255,259	2,307	1,473	0.9	0.6
340212 - DENTAL CLASS	17,105	17,171	16,818	(288)	(353)	(1.7)	(2.1)
340213 - VISION CLASS	3,271	3,282	3,232	(39)	(50)	(1.2)	(1.5)
340214 - LIFE INS CLASS	988	1,099	1,153	165	54	16.7	4.9
340216 - DIS CLASS	6,292	5,570	5,620	(672)	50	(10.7)	0.9
	<b>\$280,608</b>	<b>\$280,908</b>	<b>\$282,082</b>	<b>\$1,474</b>	<b>\$1,174</b>	<b>0.5</b>	<b>0.4</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	2,117	1,624	1,217	(900)	(407)	(42.5)	(25.1)
350190 - SUI CERT	25	27	31	6	4	22.7	14.8
	<b>\$2,142</b>	<b>\$1,651</b>	<b>\$1,248</b>	<b>(\$894)</b>	<b>(\$403)</b>	<b>(41.8)</b>	<b>(24.4)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	4,917	2,933	1,375	(3,542)	(1,559)	(72.0)	(53.1)
350290 - SUI CLASS	10	21	20	9	(1)	88.9	(4.9)
	<b>\$4,927</b>	<b>\$2,954</b>	<b>\$1,394</b>	<b>(\$3,533)</b>	<b>(\$1,560)</b>	<b>(71.7)</b>	<b>(52.8)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	27,435	32,003	28,970	1,535	(3,033)	5.6	(9.5)
360190 - W/C CERT	171	183	286	115	104	67.1	56.6
	<b>\$27,607</b>	<b>\$32,186</b>	<b>\$29,257</b>	<b>\$1,650</b>	<b>(\$2,929)</b>	<b>6.0</b>	<b>(9.1)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	19,398	20,175	19,799	401	(377)	2.1	(1.9)
360290 - W/C CLASS	31	150	284	253	133	828.6	88.7
	<b>\$19,429</b>	<b>\$20,326</b>	<b>\$20,082</b>	<b>\$654</b>	<b>(\$244)</b>	<b>3.4</b>	<b>(1.2)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	78,418	89,692	78,040	(378)	(11,652)	(0.5)	(13.0)
	<b>\$78,418</b>	<b>\$89,692</b>	<b>\$78,040</b>	<b>(\$378)</b>	<b>(\$11,652)</b>	<b>(0.5)</b>	<b>(13.0)</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	45,800	43,968	40,480	(5,320)	(3,488)	(11.6)	(7.9)
	<b>\$45,800</b>	<b>\$43,968</b>	<b>\$40,480</b>	<b>(\$5,320)</b>	<b>(\$3,488)</b>	<b>(11.6)</b>	<b>(7.9)</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	9,119	10,578	10,184	1,064	(395)	11.7	(3.7)
390104 - AB 1522 ACCRUAL	0	32	31	31	(1)	N/A	(2.1)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	58	67	105	47	37	80.9	55.1
390194 - AB 1522 ACCRUAL	2	8	58	56	50	2753.0	627.7
	<b>\$9,179</b>	<b>\$10,685</b>	<b>\$10,377</b>	<b>\$1,198</b>	<b>(\$308)</b>	<b>13.0</b>	<b>(2.9)</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	6,491	6,703	6,608	117	(96)	1.8	(1.4)
390204 - AB 1522 ACCRUAL	443	1,043	1,043	600	0	135.5	0.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	14	73	118	104	44	769.9	60.6
390294 - AB 1522 ACCRUAL	2	117	147	145	30	6690.8	25.6
	<b>\$6,950</b>	<b>\$7,937</b>	<b>\$7,916</b>	<b>\$966</b>	<b>(\$21)</b>	<b>13.9</b>	<b>(0.3)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$1,801,115</b>	<b>\$1,898,908</b>	<b>\$1,822,084</b>	<b>\$20,969</b>	<b>(\$76,824)</b>	<b>1.2</b>	<b>(4.0)</b>
<b>Percent of Total</b>	<b>25.0%</b>	<b>24.9%</b>	<b>24.1%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>79.5%</b>	<b>78.4%</b>	<b>78.3%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	80,000	80,000	86,047	6,047	6,047	7.6	7.6
410001 - BOOKSTORE INV ADJ	0	0	0	0	0	N/A	N/A
	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$86,047</b>	<b>\$6,047</b>	<b>\$6,047</b>	<b>7.6</b>	<b>7.6</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	78,050	137,288	117,833	39,783	(19,455)	51.0	(14.2)
430004 - PRINTING/PUBLISHING	129,000	129,000	129,000	0	0	0.0	0.0
430005 - FOOD/IN-HOUSE MEETINGS	10,950	11,995	11,995	1,045	0	9.5	0.0
430008 - SUPPLIES NON-CLASSROOM	56,500	69,184	69,184	12,684	0	22.4	0.0
430023 - SALES/USE TAX	0	0	0	0	0	N/A	N/A
430038 - UNIFORMS	0	0	0	0	0	N/A	N/A
430050 - SUPPLIES M&O	10,000	10,000	10,000	0	0	0.0	0.0
	<b>\$284,500</b>	<b>\$357,467</b>	<b>\$338,012</b>	<b>\$53,512</b>	<b>(\$19,455)</b>	<b>18.8</b>	<b>(5.4)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	212,500	217,927	217,927	5,427	0	2.6	0.0
	<b>\$212,500</b>	<b>\$217,927</b>	<b>\$217,927</b>	<b>\$5,427</b>	<b>\$0</b>	<b>2.6</b>	<b>0.0</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$577,000</b>	<b>\$655,394</b>	<b>\$641,985</b>	<b>\$64,985</b>	<b>(\$13,409)</b>	<b>11.3</b>	<b>(2.0)</b>
<b>Percent of Total</b>	<b>8.0%</b>	<b>8.6%</b>	<b>8.5%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	42,750	44,139	41,139	(1,611)	(3,000)	(3.8)	(6.8)
520010 - FIXED MILEAGE ALLOWANCE	530	555	555	25	0	4.8	0.0
	<b>\$43,280</b>	<b>\$44,694</b>	<b>\$41,695</b>	<b>(\$1,585)</b>	<b>(\$3,000)</b>	<b>(3.7)</b>	<b>(6.7)</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	5,280	5,280	4,706	(574)	(574)	(10.9)	(10.9)
	<b>\$5,280</b>	<b>\$5,280</b>	<b>\$4,706</b>	<b>(\$574)</b>	<b>(\$574)</b>	<b>(10.9)</b>	<b>(10.9)</b>
<b>5500 - Operations and Housekeeping Services</b>							
550030 - WATER/SEWER	6,500	6,500	6,080	(420)	(420)	(6.5)	(6.5)
550050 - PEST CONTROL	1,000	1,000	952	(48)	(48)	(4.8)	(4.8)
550080 - PG&E	82,000	82,000	82,000	0	0	0.0	0.0
	<b>\$89,500</b>	<b>\$89,500</b>	<b>\$89,032</b>	<b>(\$468)</b>	<b>(\$468)</b>	<b>(0.5)</b>	<b>(0.5)</b>



**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 11  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	870	870	870	N/A	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	5,500	5,500	5,252	(248)	(248)	(4.5)	(4.5)
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,000	1,000	1,000	0	0	0.0	0.0
560006 - REPAIR EQUIP	2,700	2,700	2,700	0	0	0.0	0.0
560007 - MUSIC REPAIR	0	0	290	290	290	N/A	N/A
560010 - BLDG LEASE/RENTS	4,500	4,500	4,500	0	0	0.0	0.0
	<b>\$13,700</b>	<b>\$13,700</b>	<b>\$14,613</b>	<b>\$913</b>	<b>\$913</b>	<b>6.7</b>	<b>6.7</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	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	7,000	7,000	8,478	1,478	1,478	21.1	21.1
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	1,800	6,500	7,795	5,995	1,295	333.1	19.9
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>\$14,600</b>	<b>\$17,373</b>	<b>\$7,473</b>	<b>\$2,773</b>	<b>75.5</b>	<b>19.0</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	336,700	336,580	28,176	(120)	9.1	0.0
580005 - LEGAL SERVICES	1,000	1,000	1,000	0	0	0.0	0.0
580006 - ADVERTISING	18,000	18,000	18,000	0	0	0.0	0.0
580008 - FEES/ADMISSION - STUDENTS	0	3,530	3,530	3,530	0	N/A	0.0
580009 - FEES / OTHER	16,500	16,500	17,000	500	500	3.0	3.0
580010 - SOFTWARE LICENSE	71,885	71,885	78,648	6,763	6,763	9.4	9.4
	<b>\$567,389</b>	<b>\$599,215</b>	<b>\$606,358</b>	<b>\$38,969</b>	<b>\$7,143</b>	<b>6.9</b>	<b>1.2</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	3,197	1,080	0	51.0	0.0
590005 - COMMUNICATION/POSTAGE	46,050	96,050	96,050	50,000	0	108.6	0.0
	<b>\$51,192</b>	<b>\$105,464</b>	<b>\$105,464</b>	<b>\$54,272</b>	<b>\$0</b>	<b>106.0</b>	<b>0.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$780,241</b>	<b>\$872,453</b>	<b>\$879,240</b>	<b>\$98,999</b>	<b>\$6,787</b>	<b>12.7</b>	<b>0.8</b>
<b>Percent of Total</b>	<b>10.8%</b>	<b>11.4%</b>	<b>11.6%</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	119,574	0	0	0.0	0.0
	<b>\$119,574</b>	<b>\$119,574</b>	<b>\$119,574</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$119,574</b>	<b>\$119,574</b>	<b>\$119,574</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</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 First Interim to Second Interim.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ -0-</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 2<sup>nd</sup> Int. Budget</b>
<b>\$ -0-</b>	<b>\$ -0-</b>
<b>Increase/(Decrease)</b>	<b>\$ -0-</b>

**B. State Revenues**

State Revenues changed from \$25,174,009 at First Interim to \$25,545,313 at Second Interim, an increase of \$371,304. The increase is due to the California State Preschool Program (CSPP) receiving one-time funding from Prop 98 – Cost of Care Plus Rate. The Cost of Care Plus Rate is part of an agreement between the State of California and Child Care Providers United to supplement subsidized child care reimbursement. CSPP also received an increase in allocation.

<b><u>Item</u></b>	<b>Budget Adjustment</b>
<b>CSPP - Cost Of Care Plus Rate</b>	<b>\$ 343,980</b>
<b>CSPP - Allocation</b>	<b>27,324</b>
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ 371,304</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 2<sup>nd</sup> Int. Budget</b>
<b>\$ 26,671,466</b>	<b>\$ 25,545,313</b>
<b>Increase/(Decrease)</b>	<b>\$ (1,126,153)</b>

**C. Local Revenues**

Local Revenues changed from \$4,640,190 at First Interim to \$4,636,842 at Second Interim, a decrease of \$3,348. The decrease is due to refunds being issued to families from the Expanded Learning Club (ELC) due to additional students qualifying for the no fee program. As more sites and students qualify for the no fee program, the Expanded Learning Club will receive less in local revenues.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ (3,348)</b>
<b><u>2023-24</u></b> <b><u>Adopted Budget</u></b>	<b><u>2023-24</u></b> <b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 4,685,000</b>	<b>\$ 4,636,842</b>	<b>\$ (48,158)</b>

**D. Total Child Development Fund Revenues**

Total Child Development Fund Revenues changed from \$29,814,199 at First Interim to \$30,182,155 at Second Interim, an increase of \$367,957.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 367,957</b>
<b><u>2023-24</u></b> <b><u>Adopted Budget</u></b>	<b><u>2023-24</u></b> <b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 31,356,466</b>	<b>\$ 30,182,155</b>	<b>\$ (1,174,311)</b>

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

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$3,409,060 at First Interim to \$3,411,418 at Second Interim, an increase of \$2,358. The increase is primarily due to Program Supervisors receiving longevity benefits that were not initially budgeted at First Interim. One-time American Rescue Plan Act (ARPA) budget decreased due to the fulfillment of a temporary State Preschool Associate Teacher being hired after the start of the school year and budget being updated accordingly.

<u>Item</u>	<u>Budget Adjustment</u>	
CSPP Program Supervisors		\$ 30,828
ARPA Funds (Assoc. Teach)		(3,086)
CSPP Teachers		<u>(25,384)</u>
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim		\$ <u>2,358</u>
	<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>2<sup>nd</sup> Int. Budget</u>
	\$ 2,759,450	\$ 3,411,418
		<u>Increase/(Decrease)</u>
		\$ 651,968

<u>Item</u>	<u>Budget Adjustment</u>	
Human Resource Specialist		\$ 54,970
ELC Campus Catering		3,635
ELC Other		(1,809)
CSPP		(16,858)
Expanded Learning Club		<u>(191,303)</u>
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim		\$ <u>(151,365)</u>
	<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>2<sup>nd</sup> Int. Budget</u>
	\$ 7,430,069	\$ 8,692,247
		<u>Increase/(Decrease)</u>
		\$ 1,262,177

### **B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$8,843,612 at First Interim to \$8,692,247 at Second Interim, a decrease of \$151,365. The decrease is due to the declining need for instructional support for both CSPP and 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, CSPP and ELC are experiencing a lesser need for entry level instructional support positions. This is shown by a decreased need for hourly and substitutes. ELC increased their budget for full-day program Campus Catering services to provide food for students. A Human Resource Analyst was hired to help with the expansion of the ELC.

### **C. Employee Benefits**

Employee Benefits changed from \$4,132,097 at First Interim to \$4,123,510 at Second Interim, a decrease of \$8,586. The decrease is due to the previously mentioned certificated and classified salary adjustments.

<u>Item</u>	<u>Budget Adjustment</u>	
Health, Dental, Vision & Life		\$ 55,865
STRS		21,776
Other Statutory Benefits		3,570
Social Sec./Medicare		(18,848)
PERS		<u>(70,949)</u>
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim		\$ <u>(8,586)</u>
	<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>2<sup>nd</sup> Int. Budget</u>
	\$ 3,547,703	\$ 4,123,510
		<u>Increase/(Decrease)</u>
		\$ 575,808

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

Books, Supplies and Other Materials changed from \$12,751,615 at First Interim to \$2,587,944 at Second Interim, a decrease of \$10,163,672. The decrease is primarily due to the restructuring of the ELC plan by reducing the remaining holding account from prior year to be allocated for future program growth when needed. The funds are now part of the restricted ending fund balance. CSPP recognized a decreased need for supplies and reclassified those funds to non-capitalized improvements and contracted services.

<u>Item</u>	<u>Budget Adjustment</u>	
Oter Supplies/Equipment	\$	47,967
CSPP Supplies		(43,026)
ELO-P PY Allocations		(10,168,611)
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim	\$	(10,163,672)
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,720,903	\$ 2,587,944	\$ (132,960)

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

Contracted Services and Other Operating Expenditures changed from \$1,240,613 at First Interim to \$1,373,742 at Second Interim, an increase of \$133,129. ELC contracted with Bricks for Kids to provide an enrichment program. The increase is also directly related to CSPP incorporating a new “Farm to School” program that brings the highest quality of fresh produce into the classroom to help students learn about healthy eating. Non-capitalized improvements budget increased and consists of renovating preschool classrooms, purchasing a shed, and a furniture refresh.

<u>Item</u>	<u>Budget Adjustment</u>	
CSPP Farm to School Program	\$	65,050
ELC Enrichment Program		37,000
Non-Capitalized Improv. (Preschool)		26,301
ELC Conference & Transportation		15,000
Other		(10,222)
Change from 1 <sup>st</sup> Interim to 2 <sup>nd</sup> Interim	\$	133,129
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>2<sup>nd</sup> Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,245,123	\$ 1,373,742	\$ 128,620

**F. Capital Outlay**

Capital Outlay expenditures changed from \$4,039,000 at First Interim to \$4,046,165 at Second Interim, an increase of \$7,165. The increase is directly related to maintenance needed for two CSPP shade structures at Mickey Cox Elementary and Reagan Elementary.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 7,165</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 300,000</b>	<b>\$ 4,046,165</b>	<b>\$ 3,746,165</b>

**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$744,406 at First Interim to \$814,560 at Second Interim, an increase of \$70,155. The increase is directly related to increased expenditures qualifying for indirect cost charges.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 70,155</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 783,200</b>	<b>\$ 814,560</b>	<b>\$ 31,360</b>

**H. Total Child Development Fund Expenditures**

Total Child Development Fund Expenditures changed from \$35,160,403, at First Interim to \$25,049,586 at Second Interim, a decrease of \$10,110,817.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ (10,110,817)</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 18,786,448</b>	<b>\$ 25,049,586</b>	<b>\$ 6,263,138</b>

### III. Fund Balance

Total revenues are \$30,182,155 and total expenditures are \$25,049,586 at Second Interim. This results in a surplus of \$5,132,569 and an ongoing surplus of \$4,490,068. 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. Once one-time expenditures have concluded for ELC, Child Development will have an increased surplus. However, as the State faces a funding cliff, the ELO-P revenues, which fund the ELC, may be impacted to avoid cuts to school district's Local Control Funding Formula revenues. 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>\$30,182,155</b>
<b>2023-24 Expenditures</b>	<b><u>\$25,049,586</u></b>
<b>Surplus/(Deficit) (1)</b>	<b><u>\$ 5,132,569</u></b>
<b>Ending Fund Balance, Projected, 6/30/24</b>	<b><u>\$ 22,748,328</u></b>
<b>Components of Fund Balance</b>	
<b>Restricted:</b>	
ELO-P	\$ 15,875,115
One-Time CSPP Prop 98 Funds	1,326,904
Pre-School Reserve	142,884
<b>Assigned:</b>	
Private Pay Preschool	<u>246,325</u>
<b>Subtotal of Components</b>	<b>\$ 17,591,228</b>
<b>General Reserve, Projected, 6/30/24</b>	<b><u>\$ 5,157,100</u></b>
<b>General Reserve as % of Expenditures</b>	<b>20.59%</b>
<b>One-Time Items in 2023-24:</b>	
Portables & Cap. Outlay Exp.	4,046,165
Prior Year Campus Catering	427,603
ARPA Rate Supp. Exp.	246,910
ARPA Expenditures	154,831
Stabilization Exp.	121,992
Furniture Refresh Preschool	26,301
CSPP Prop 98 Funds	(1,326,904)
Excess ELC Revenues	<u>(4,339,399)</u>
<b>Total One-Time (2)</b>	<b>\$ (642,501)</b>
<b>Ongoing Operating Surplus/(Deficit) (1+2)</b>	<b><u>\$ 4,490,068</u></b>



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>12 - CHILD DEVELOPMENT FUND</b>	<b>\$31,356,466</b>	<b>\$29,814,199</b>	<b>\$30,182,155</b>	<b>(\$1,174,311)</b>	<b>\$367,957</b>	<b>(3.7)</b>	<b>1.2</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	25,174,009	25,545,313	(1,126,153)	371,304	(4.2)	1.5
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	<b>\$26,671,466</b>	<b>\$25,174,009</b>	<b>\$25,545,313</b>	<b>(\$1,126,153)</b>	<b>\$371,304</b>	<b>(4.2)</b>	<b>1.5</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$26,671,466</b>	<b>\$25,174,009</b>	<b>\$25,545,313</b>	<b>(\$1,126,153)</b>	<b>\$371,304</b>	<b>(4.2)</b>	<b>1.5</b>
<b>Percent of Total</b>	<b>85.1%</b>	<b>84.4%</b>	<b>84.6%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	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>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	140,190	136,842	(48,158)	(3,348)	(26.0)	(2.4)
	<b>\$185,000</b>	<b>\$140,190</b>	<b>\$136,842</b>	<b>(\$48,158)</b>	<b>(\$3,348)</b>	<b>(26.0)</b>	<b>(2.4)</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>\$4,640,190</b>	<b>\$4,636,842</b>	<b>(\$48,158)</b>	<b>(\$3,348)</b>	<b>(1.0)</b>	<b>(0.1)</b>
<b>Percent of Total</b>	<b>14.9%</b>	<b>15.6%</b>	<b>15.4%</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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

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

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>12 - CHILD DEVELOPMENT FUND</b>	<b>\$18,786,448</b>	<b>\$35,160,403</b>	<b>\$25,049,586</b>	<b>\$6,263,138</b>	<b>(\$10,110,817)</b>	<b>33.3</b>	<b>(28.8)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	1,166,517	1,199,546	1,213,352	46,835	13,806	4.0	1.2
110015 - TEACHER ASSIST	621,604	736,145	693,868	72,265	(42,277)	11.6	(5.7)
110040 - TEACH SAL SUMMER/HOURLY	183,500	181,500	182,500	(1,000)	1,000	(0.5)	0.6
110050 - TEACH SAL SUB	101,500	183,600	182,600	81,100	(1,000)	79.9	(0.5)
110060 - TEACH SAL STIPEND	17,500	23,829	23,829	6,329	0	36.2	0.0
	<b>\$2,090,621</b>	<b>\$2,324,618</b>	<b>\$2,296,148</b>	<b>\$205,528</b>	<b>(\$28,470)</b>	<b>9.8</b>	<b>(1.2)</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	131,356	229,873	(14,637)	98,517	(6.0)	75.0
130008 - DIST ADM SAL	241,899	713,156	645,467	403,568	(67,689)	166.8	(9.5)
	<b>\$486,409</b>	<b>\$844,512</b>	<b>\$875,340</b>	<b>\$388,931</b>	<b>\$30,828</b>	<b>80.0</b>	<b>3.7</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$2,759,450</b>	<b>\$3,409,060</b>	<b>\$3,411,418</b>	<b>\$651,968</b>	<b>\$2,358</b>	<b>23.6</b>	<b>0.1</b>
<b>Percent of Total</b>	<b>14.7%</b>	<b>9.7%</b>	<b>13.6%</b>				

**Second Interim Budget Change Report**  
**Fiscal Year 7/1/2023 - 6/30/2024**

Fund: 12  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	5,126,950	705,838	666,146	(4,460,804)	(39,692)	(87.0)	(5.6)
210040 - INSTRUCTIONAL HOURLY	292,000	41,100	61,100	(230,900)	20,000	(79.1)	48.7
210050 - INSTR ASSIST SUB	236,000	55,200	55,200	(180,800)	0	(76.6)	0.0
210070 - INSTRUCT ASST OT	0	0	0	0	0	N/A	N/A
	<b>\$5,654,950</b>	<b>\$802,138</b>	<b>\$782,446</b>	<b>(\$4,872,504)</b>	<b>(\$19,692)</b>	<b>(86.2)</b>	<b>(2.5)</b>
<b>2200 - Classified Support Salaries</b>							
220040 - CLASS SUPPORT HOURLY	0	8,365	12,000	12,000	3,635	N/A	43.5
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>\$8,365</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$3,635</b>	<b>N/A</b>	<b>43.5</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	1,213,188	916,734	912,050	(301,138)	(4,684)	(24.8)	(0.5)
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
	<b>\$1,213,188</b>	<b>\$916,734</b>	<b>\$912,050</b>	<b>(\$301,138)</b>	<b>(\$4,684)</b>	<b>(24.8)</b>	<b>(0.5)</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	552,932	601,949	656,918	103,987	54,970	18.8	9.1
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	5,346	8,221	8,221	2,875	N/A	53.8
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$561,432</b>	<b>\$615,795</b>	<b>\$673,640</b>	<b>\$112,208</b>	<b>\$57,845</b>	<b>20.0</b>	<b>9.4</b>
<b>2900 - Other Classified Salaries</b>							
290020 - CHILD DEV OTH CLASS SAL	0	5,053,157	4,971,924	4,971,924	(81,233)	N/A	(1.6)
290040 - OTH CL HOURLY	0	1,006,960	789,723	789,723	(217,237)	N/A	(21.6)
290050 - OTHER CLASS SUB	0	140,000	250,000	250,000	110,000	N/A	78.6
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>\$6,500,581</b>	<b>\$6,312,112</b>	<b>\$6,311,612</b>	<b>(\$188,470)</b>	<b>1262322.3</b>	<b>(2.9)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$7,430,069</b>	<b>\$8,843,612</b>	<b>\$8,692,247</b>	<b>\$1,262,177</b>	<b>(\$151,365)</b>	<b>17.0</b>	<b>(1.7)</b>
<b>Percent of Total</b>	<b>39.6%</b>	<b>25.2%</b>	<b>34.7%</b>				

**3000 - 3999 Employee Benefits**

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

310100 - STRS CERT	376,402	462,422	475,087	98,684	12,665	26.2	2.7
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Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310190 - STRS CERT	19,387	37,872	37,681	18,294	(191)	94.4	(0.5)
	<b>\$395,789</b>	<b>\$500,293</b>	<b>\$512,767</b>	<b>\$116,979</b>	<b>\$12,474</b>	<b>29.6</b>	<b>2.5</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	104,103	49,648	58,904	(45,199)	9,256	(43.4)	18.6
310291 - STRS CLASSIFIED	0	0	46	46	46	N/A	N/A
	<b>\$104,103</b>	<b>\$49,648</b>	<b>\$58,950</b>	<b>(\$45,153)</b>	<b>\$9,302</b>	<b>(43.4)</b>	<b>18.7</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	82,857	109,331	99,588	16,731	(9,742)	20.2	(8.9)
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	<b>\$82,857</b>	<b>\$109,331</b>	<b>\$99,588</b>	<b>\$16,731</b>	<b>(\$9,742)</b>	<b>20.2</b>	<b>(8.9)</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	1,335,760	1,471,168	1,432,335	96,575	(38,833)	7.2	(2.6)
320290 - PERS CLASSIFIED	143,138	335,273	312,898	169,760	(22,375)	118.6	(6.7)
	<b>\$1,478,899</b>	<b>\$1,806,440</b>	<b>\$1,745,233</b>	<b>\$266,334</b>	<b>(\$61,207)</b>	<b>18.0</b>	<b>(3.4)</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	19,255	25,407	23,143	3,888	(2,264)	20.2	(8.9)
330101 - MEDICARE CERT	38,540	46,556	46,605	8,065	49	20.9	0.1
330102 - SUPPLEMENTAL RETIREMENT CERT	14,126	14,248	13,256	(870)	(991)	(6.2)	(7.0)
330190 - SOCIAL SECURITY CERT	0	0	0	0	0	N/A	N/A
330191 - MEDICARE CERT	1,472	2,875	2,861	1,389	(15)	94.4	(0.5)
330192 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	<b>\$73,393</b>	<b>\$89,086</b>	<b>\$85,865</b>	<b>\$12,472</b>	<b>(\$3,221)</b>	<b>17.0</b>	<b>(3.6)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	310,409	341,875	332,851	22,442	(9,024)	7.2	(2.6)
330201 - MEDICARE CLASS	99,957	109,883	108,859	8,902	(1,024)	8.9	(0.9)
330202 - SUPPLEMENTAL RETIREMENT CLASS	50,322	67,963	68,645	18,323	682	36.4	1.0
330290 - SOCIAL SECURITY CLASS	33,263	77,912	72,712	39,449	(5,200)	118.6	(6.7)
330291 - MEDICARE CLASS	7,779	18,349	17,179	9,400	(1,171)	120.8	(6.4)
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	331	440	440	109	N/A	32.8
	<b>\$501,730</b>	<b>\$616,314</b>	<b>\$600,686</b>	<b>\$98,956</b>	<b>(\$15,628)</b>	<b>19.7</b>	<b>(2.5)</b>

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Fund: 12  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	187,997	261,520	261,119	73,122	(401)	38.9	(0.2)
340112 - DENTAL CERT	17,980	22,850	22,824	4,844	(27)	26.9	(0.1)
340113 - VISION CERT	3,455	4,391	4,386	931	(5)	26.9	(0.1)
340114 - LIFE INS CERT	984	1,480	1,479	495	(2)	50.3	(0.1)
	<b>\$210,416</b>	<b>\$290,242</b>	<b>\$289,808</b>	<b>\$79,392</b>	<b>(\$434)</b>	<b>37.7</b>	<b>(0.1)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	385,740	319,731	371,476	(14,264)	51,745	(3.7)	16.2
340212 - DENTAL CLASS	34,763	29,469	32,897	(1,866)	3,428	(5.4)	11.6
340213 - VISION CLASS	6,681	5,663	6,322	(359)	659	(5.4)	11.6
340214 - LIFE INS CLASS	2,326	1,800	2,003	(323)	203	(13.9)	11.3
340216 - DIS CLASS	3,017	3,272	3,536	519	264	17.2	8.1
	<b>\$432,527</b>	<b>\$359,935</b>	<b>\$416,234</b>	<b>(\$16,293)</b>	<b>\$56,299</b>	<b>(3.8)</b>	<b>15.6</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	1,329	1,605	1,607	278	2	20.9	0.1
350190 - SUI CERT	51	99	99	48	(1)	94.4	(0.5)
	<b>\$1,380</b>	<b>\$1,705</b>	<b>\$1,706</b>	<b>\$326</b>	<b>\$1</b>	<b>23.6</b>	<b>0.1</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	3,447	3,789	3,754	307	(35)	8.9	(0.9)
350290 - SUI CLASS	268	633	592	324	(40)	120.8	(6.4)
	<b>\$3,715</b>	<b>\$4,422</b>	<b>\$4,346</b>	<b>\$631</b>	<b>(\$76)</b>	<b>17.0</b>	<b>(1.7)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	31,895	38,530	38,570	6,674	40	20.9	0.1
360190 - W/C CERT	1,218	2,379	2,367	1,149	(12)	94.4	(0.5)
	<b>\$33,113</b>	<b>\$40,909</b>	<b>\$40,937</b>	<b>\$7,824</b>	<b>\$28</b>	<b>23.6</b>	<b>0.1</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	82,723	90,938	90,090	7,367	(848)	8.9	(0.9)
360290 - W/C CLASS	6,438	15,186	14,173	7,735	(1,012)	120.2	(6.7)
	<b>\$89,161</b>	<b>\$106,124</b>	<b>\$104,263</b>	<b>\$15,103</b>	<b>(\$1,860)</b>	<b>16.9</b>	<b>(1.8)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	37,316	53,843	54,922	17,606	1,079	47.2	2.0
	<b>\$37,316</b>	<b>\$53,843</b>	<b>\$54,922</b>	<b>\$17,606</b>	<b>\$1,079</b>	<b>47.2</b>	<b>2.0</b>

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Fund: 12  
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	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	62,546	54,795	59,790	(2,756)	4,995	(4.4)	9.1
	<b>\$62,546</b>	<b>\$54,795</b>	<b>\$59,790</b>	<b>(\$2,756)</b>	<b>\$4,995</b>	<b>(4.4)</b>	<b>9.1</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	10,632	12,843	12,857	2,225	13	20.9	0.1
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	793	789	383	(4)	94.4	(0.5)
390194 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	<b>\$11,038</b>	<b>\$13,636</b>	<b>\$13,646</b>	<b>\$2,608</b>	<b>\$9</b>	<b>23.6</b>	<b>0.1</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	27,574	30,313	30,030	2,456	(283)	8.9	(0.9)
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	5,062	4,739	2,593	(323)	120.8	(6.4)
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	<b>\$29,720</b>	<b>\$35,374</b>	<b>\$34,769</b>	<b>\$5,049</b>	<b>(\$606)</b>	<b>17.0</b>	<b>(1.7)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$3,547,703</b>	<b>\$4,132,097</b>	<b>\$4,123,510</b>	<b>\$575,808</b>	<b>(\$8,586)</b>	<b>16.2</b>	<b>(0.2)</b>
<b>Percent of Total</b>	<b>18.9%</b>	<b>11.8%</b>	<b>16.5%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>73.1%</b>	<b>46.6%</b>	<b>64.8%</b>				



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Fund: 12  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	1,702,872	1,302,412	1,339,120	(363,752)	36,708	(21.4)	2.8
430001 - SUPPLIES CARRYOVER	0	121,992	111,702	111,702	(10,291)	N/A	(8.4)
430002 - HOLDING INSTR SUPP	0	10,168,611	0	0	(10,168,611)	N/A	(100.0)
430005 - FOOD/IN-HOUSE MEETINGS	30,000	678,370	679,931	649,931	1,561	2166.4	0.2
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	457,032	211,511	202,165	(254,866)	(9,345)	(55.8)	(4.4)
	<b>\$2,189,903</b>	<b>\$12,482,896</b>	<b>\$2,332,917</b>	<b>\$143,014</b>	<b>(\$10,149,979)</b>	<b>6.5</b>	<b>(81.3)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	531,000	268,719	255,026	(275,974)	(13,693)	(52.0)	(5.1)
	<b>\$531,000</b>	<b>\$268,719</b>	<b>\$255,026</b>	<b>(\$275,974)</b>	<b>(\$13,693)</b>	<b>(52.0)</b>	<b>(5.1)</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$2,720,903</b>	<b>\$12,751,615</b>	<b>\$2,587,944</b>	<b>(\$132,960)</b>	<b>(\$10,163,672)</b>	<b>(4.9)</b>	<b>(79.7)</b>
<b>Percent of Total</b>	<b>14.5%</b>	<b>36.3%</b>	<b>10.3%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5100 - Subagreements for Services</b>							
510000 - SUBAGREEMENTS FOR SERVICES	0	0	37,000	37,000	37,000	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>N/A</b>	<b>N/A</b>
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	56,500	25,650	37,517	(18,983)	11,867	(33.6)	46.3
520010 - FIXED MILEAGE ALLOWANCE	8,163	8,163	8,163	0	0	0.0	0.0
	<b>\$64,663</b>	<b>\$33,813</b>	<b>\$45,680</b>	<b>(\$18,983)</b>	<b>\$11,867</b>	<b>(29.4)</b>	<b>35.1</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>

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Fund: 12  
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	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	530,000	126,662	159,167	(370,833)	32,505	(70.0)	25.7
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	41,817	43,222	(11,478)	1,405	(21.0)	3.4
560006 - REPAIR EQUIP	9,000	11,000	11,000	2,000	0	22.2	0.0
	<b>\$593,700</b>	<b>\$179,479</b>	<b>\$213,389</b>	<b>(\$380,311)</b>	<b>\$33,910</b>	<b>(64.1)</b>	<b>18.9</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	16,500	0	0	0.0	0.0
575020 - DIRECT COST/TRANSP INTERFUND	3,000	15,007	20,007	17,007	5,000	566.9	33.3
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	11,600	(100)	0	(0.9)	0.0
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	18,250	(750)	0	(3.9)	0.0
575080 - INTER-FUND DIRECT COST FUEL	5,000	5,000	5,000	0	0	0.0	0.0
575090 - DC TRANSFER INTERFUND CD	0	0	0	0	0	N/A	N/A
	<b>\$358,200</b>	<b>\$796,998</b>	<b>\$801,998</b>	<b>\$443,798</b>	<b>\$5,000</b>	<b>123.9</b>	<b>0.6</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	151,936	144,136	8,386	(7,800)	6.2	(5.1)
580006 - ADVERTISING	0	0	500	500	500	N/A	N/A
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	4,000	9,100	9,100	5,100	0	127.5	0.0
580009 - FEES / OTHER	500	12,180	77,230	76,730	65,050	15346.0	534.1
580010 - SOFTWARE LICENSE	31,000	3,000	1,400	(29,600)	(1,600)	(95.5)	(53.3)
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	<b>\$171,250</b>	<b>\$176,216</b>	<b>\$232,366</b>	<b>\$61,116</b>	<b>\$56,150</b>	<b>35.7</b>	<b>31.9</b>

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Fund: 12 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	25,998	15,200	(13,000)	(10,798)	(46.1)	(41.5)
	<b>\$54,310</b>	<b>\$52,108</b>	<b>\$41,310</b>	<b>(\$13,000)</b>	<b>(\$10,798)</b>	<b>(23.9)</b>	<b>(20.7)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$1,245,123</b>	<b>\$1,240,613</b>	<b>\$1,373,742</b>	<b>\$128,620</b>	<b>\$133,129</b>	<b>10.3</b>	<b>10.7</b>
<b>Percent of Total</b>	<b>6.6%</b>	<b>3.5%</b>	<b>5.5%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	200,000	39,000	46,165	(153,835)	7,165	(76.9)	18.4
	<b>\$200,000</b>	<b>\$39,000</b>	<b>\$46,165</b>	<b>(\$153,835)</b>	<b>\$7,165</b>	<b>(76.9)</b>	<b>18.4</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>\$4,039,000</b>	<b>\$4,046,165</b>	<b>\$3,746,165</b>	<b>\$7,165</b>	<b>1248.7</b>	<b>0.2</b>
<b>Percent of Total</b>	<b>1.6%</b>	<b>11.5%</b>	<b>16.2%</b>				
<b>7000 - 7499 Other Outgo</b>							
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	741,200	744,406	814,560	73,360	70,155	9.9	9.4
	<b>\$741,200</b>	<b>\$744,406</b>	<b>\$814,560</b>	<b>\$73,360</b>	<b>\$70,155</b>	<b>9.9</b>	<b>9.4</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>\$744,406</b>	<b>\$814,560</b>	<b>\$31,360</b>	<b>\$70,155</b>	<b>4.0</b>	<b>9.4</b>
<b>Percent of Total</b>	<b>4.2%</b>	<b>2.1%</b>	<b>3.3%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 12  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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 \$13,372,229 at First Interim to \$14,083,554 at Second Interim, an increase of \$711,325. The increase is due to higher participation than projected in both the School Breakfast Program and National School Lunch Program. The increase in participation is directly related to successful recruitment resulting in less vacant positions. A lower vacancy rate has allowed for more service lines to be open on a consistent basis. In addition, multiple taste tests have been held with students to assist with our menu planning.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 711,325</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 11,712,021</b>	<b>\$ 14,083,554</b>	<b>\$ 2,371,533</b>

**B. State Revenues**

State Revenues changed from \$14,858,220 at First Interim to \$15,750,439 at Second Interim, an increase of \$892,219. The increase is due to higher participation than projected in both the School Breakfast Program and National School Lunch Program. This increase in participation is due to the same factors mentioned above in Federal Revenues.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 892,219</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 12,450,029</b>	<b>\$ 15,750,439</b>	<b>\$ 3,300,410</b>

**C. Local Revenues**

Local Revenues, which consist of ala carte sales, non-program food sales and special events, changed from \$220,047 at First Interim to \$1,175,813 at Second Interim, an increase of \$955,766. The increase is due to higher participation than projected in ala carte sales, non-program food sales vended to the Expanded Learning Club (ELC) program and a lower than projected amount of student lunch account refunds.

<u>Item</u>	<u>Budget Adjustment</u>	
ELC Food Sales	\$ 704,913	
Ala Carte	215,577	
Refunds	21,133	
Other	14,143	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ 955,766</u></b>	
	<u>2023-24</u>	<u>2023-24</u>
<b>Adopted Budget</b>	<b>2<sup>nd</sup> Int. Budget</b>	<b>Increase/(Decrease)</b>
\$ 220,047	\$ 1,175,813	\$ 955,766

#### **D. Total Cafeteria Fund Revenues**

Total Cafeteria Fund Revenues changed from \$28,450,496 at First Interim to \$31,009,806 at Second Interim, an increase of \$2,559,310.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b>\$ 2,559,310</b>	
	<u>2023-24</u>	<u>2023-24</u>
<b>Adopted Budget</b>	<b>2<sup>nd</sup> Int. Budget</b>	<b>Increase/(Decrease)</b>
\$ 24,382,097	\$ 31,009,806	\$ 6,627,709

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

### **A. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$7,191,035 at First Interim to \$7,247,144 at Second Interim, an increase of \$56,110. Recruitment efforts have resulted in a larger sub pool enabling the department to call in substitutes for call outs; requiring increased substitute budgets. It's important to note that CSEA Operations Unit and the District are continuing to negotiate salaries for the 2023-24 fiscal year. No salary schedule increases for 2023-24 are included in the budget for employees covered by the CSEA collective bargaining unit.

<u>Item</u>	<u>Budget Adjustment</u>	
Substitutes	\$ 90,844	
Other	2,769	
Hourly Support	<u>(37,503)</u>	
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>	<b><u>\$ 56,110</u></b>	
	<u>2023-24</u>	<u>2023-24</u>
<b>Adopted Budget</b>	<b>2<sup>nd</sup> Int. Budget</b>	<b>Increase/(Decrease)</b>
\$ 7,206,040	\$ 7,247,144	\$ 41,104

**B. Employee Benefits**

Employee Benefits changed from \$4,032,505 at First Interim to \$4,035,751 at Second Interim, an increase of \$3,246. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

<u>Item</u>	<u>Budget Adjustment</u>	
Social Security/Medicare		\$ 2,478
Other		1,038
Workers' Comp		537
CalPERS		58
SUI		<u>(865)</u>
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b><u>\$ 3,246</u></b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b>\$ 4,040,343</b>	<b>\$ 4,035,751</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ (4,592)</b>

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

Books, Supplies and Other Materials changed from \$9,935,475 at First Interim to \$10,828,808 at Second Interim, an increase of \$893,333. The change is primarily due to increased food costs for reimbursable meals as well as nonprogram food, such as ELC, which was slightly offset by a decrease in food service supply costs.

<u>Item</u>	<u>Budget Adjustment</u>	
Food		\$ 978,331
Food Service Supply Cost		<u>(84,998)</u>
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b><u>\$ 893,333</u></b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b>\$ 8,536,257</b>	<b>\$ 10,828,808</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 2,292,551</b>

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

Contracted Services and Other Operating Expenditures changed from a negative \$183,423 at First Interim to a negative \$188,811 at Second Interim, a decrease of \$5,388. The change is primarily due to a decrease in conference and travel, which was offset by an increase in fixed mileage and direct costs from graphic arts.

<u>Item</u>	<u>Budget Adjustment</u>	
Direct Costs		\$ 1,282
Fixed Mileage		1,234
Conference/Travel		<u>(7,904)</u>
<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b><u>\$ (5,388)</u></b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>
	<b>\$ 568,038</b>	<b>\$ (188,811)</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ (756,849)</b>

**E. Capital Outlay Expenditures**

Capital Outlay Expenditures changed from \$508,322 at First Interim to \$594,345 at Second Interim, an increase of \$86,023. This is due to anticipated costs for built-in refrigerator and freezer projects at multiple sites.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 86,023</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 51,926</b>	<b>\$ 594,345</b>	<b>\$ 542,419</b>

**F. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$900,103 at First Interim to \$900,659 at Second Interim, an increase of \$556. This is due to changes in expenditures applicable to indirect cost charges.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 556</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 528,581</b>	<b>\$ 900,659</b>	<b>\$ 372,078</b>

**G. Total Cafeteria Fund Expenditures**

Total Cafeteria Fund Expenditures changed from \$22,384,017 at First Interim to \$23,417,896 at Second Interim, an increase of \$1,033,879.

<b>Change from 1<sup>st</sup> Interim to 2<sup>nd</sup> Interim</b>		<b>\$ 1,033,879</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>2<sup>nd</sup> Int. Budget</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 20,931,185</b>	<b>\$ 23,417,896</b>	<b>\$ 2,486,711</b>



### III. Cafeteria Fund Balance

Total revenues are \$31,009,806 and total expenditures are \$23,417,896 at Second Interim. This results in a surplus of \$7,591,910; an ongoing surplus of \$7,620,704. As previously mentioned, the District continues to negotiate with CSEA, any salary schedule adjustments agreed upon will impact the ongoing surplus. The district is currently working on an audit of aged kitchen equipment and will be using a significant amount of the fund balance to replace this equipment. Additionally, the State budget is not stable due to the economic slowdown. The California Universal Meal Program could be impacted and will impact the amount of State revenues districts receive. Finally, the District will be opening a new elementary school in 2024-25 and a new educational center subsequent to that; additional positions will be needed and will also impact the current projected ongoing surplus. The projected fund balance for the 2023-24 fiscal year is:

<b>Beginning Fund Balance Audited 7/1/23</b>	<b>\$ 18,454,159</b>
<b>2023-24 Revenues</b>	<b>31,009,806</b>
<b>2023-24 Expenditures</b>	<b><u>23,417,896</u></b>
<b>Surplus/(Deficit) (1)</b>	<b><u>7,591,910</u></b>
<b>Ending Fund Balance, 6/30/24, Projected</b>	<b><u>\$ 26,046,069</u></b>
<b>Restricted Assigned:</b>	
<b>Building Lease</b>	<b>\$ 5,512,400</b>
<b>Equipment Refresh</b>	<b>1,566,718</b>
<b>New School Equipment</b>	<b>1,071,601</b>
<b>Vehicles</b>	<b><u>533,046</u></b>
	<b>\$ 8,683,765</b>
<b>Restricted Unassigned</b>	<b><u>\$ 17,362,304</u></b>
<b>General Reserve Percentage</b>	<b>74.1%</b>
<b>One-Time Items in Budget:</b>	
<b>Capital Outlay</b>	<b>\$ 456,397</b>
<b>Prior Year ELOP Expense:</b>	<b><u>(427,603)</u></b>
<b>Total One-Time (2)</b>	<b>\$ 28,794</b>
<b>Ongoing Surplus/(Deficit) (1 + 2)</b>	<b><u>\$ 7,620,704</u></b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>13 - CAFETERIA FUND</b>	<b>\$24,382,097</b>	<b>\$28,450,496</b>	<b>\$31,009,806</b>	<b>\$6,627,709</b>	<b>\$2,559,310</b>	<b>27.2</b>	<b>9.0</b>
<b>8100 - 8299 Federal Revenue</b>							
<b>8220 - Child Nutrition Programs</b>							
822000 - FED CHILD NUTRITION	10,612,021	12,272,229	12,983,554	2,371,533	711,325	22.3	5.8
	<b>\$10,612,021</b>	<b>\$12,272,229</b>	<b>\$12,983,554</b>	<b>\$2,371,533</b>	<b>\$711,325</b>	<b>22.3</b>	<b>5.8</b>
<b>8221 - Donated Food Commodities</b>							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,100,000	1,100,000	0	0	0.0	0.0
	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</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>\$13,372,229</b>	<b>\$14,083,554</b>	<b>\$2,371,533</b>	<b>\$711,325</b>	<b>20.2</b>	<b>5.3</b>
Percent of Total	48.0%	47.0%	45.4%				
<b>8300 - 8599 Other State Revenue</b>							
<b>8520 - Child Nutrition</b>							
852000 - ST CHILD NUTRITION	12,450,029	14,858,220	15,750,439	3,300,410	892,219	26.5	6.0
	<b>\$12,450,029</b>	<b>\$14,858,220</b>	<b>\$15,750,439</b>	<b>\$3,300,410</b>	<b>\$892,219</b>	<b>26.5</b>	<b>6.0</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$12,450,029</b>	<b>\$14,858,220</b>	<b>\$15,750,439</b>	<b>\$3,300,410</b>	<b>\$892,219</b>	<b>26.5</b>	<b>6.0</b>
Percent of Total	51.1%	52.2%	50.8%				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8600 - 8799 Other Local Revenue</b>							
<b>8634 - Food Service Sales</b>							
863401 - FS STUDENT FOOD SALES/LUNCH	0	0	0	0	0	N/A	N/A
863402 - FS STUDENT FOOD SALES/BKFT	0	0	0	0	0	N/A	N/A
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	96,936	96,936	293,427	196,491	196,491	202.7	202.7
863405 - FS ADULT ALA CARTE	12,845	12,845	31,931	19,086	19,086	148.6	148.6
863406 - FS SPECIAL EVENT INCOME	56,515	56,515	761,428	704,913	704,913	1247.3	1247.3
863407 - FS OTHER INCOME	29,484	29,484	18,143	(11,341)	(11,341)	(38.5)	(38.5)
863408 - FS OVER/SHORT	(66,632)	(66,632)	(45,499)	21,133	21,133	(31.7)	(31.7)
	<b>\$129,148</b>	<b>\$129,148</b>	<b>\$1,059,430</b>	<b>\$930,282</b>	<b>\$930,282</b>	<b>720.3</b>	<b>720.3</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	90,899	90,899	116,383	25,484	25,484	28.0	28.0
	<b>\$90,899</b>	<b>\$90,899</b>	<b>\$116,383</b>	<b>\$25,484</b>	<b>\$25,484</b>	<b>28.0</b>	<b>28.0</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>\$220,047</b>	<b>\$220,047</b>	<b>\$1,175,813</b>	<b>\$955,766</b>	<b>\$955,766</b>	<b>434.3</b>	<b>434.3</b>
<b>Percent of Total</b>	<b>0.9%</b>	<b>0.8%</b>	<b>3.8%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>13 - CAFETERIA FUND</b>	<b>\$20,931,185</b>	<b>\$22,384,017</b>	<b>\$23,417,896</b>	<b>\$2,486,711</b>	<b>\$1,033,879</b>	<b>11.9</b>	<b>4.6</b>
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2200 - Classified Support Salaries</b>							
220006 - WAREHOUSE SAL	156,245	156,245	156,245	0	0	0.0	0.0
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	4,695,138	(7,022)	0	(0.1)	0.0
220040 - CLASS SUPPORT HOURLY	268,880	283,256	245,753	(23,127)	(37,503)	(8.6)	(13.2)
220050 - CLASS SUPPORT SUB	40,191	42,372	133,216	93,025	90,844	231.5	214.4
220070 - CLASS SUPPORT OT	279	279	0	(279)	(279)	(100.0)	(100.0)
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$5,344,670</b>	<b>\$5,353,464</b>	<b>\$5,406,525</b>	<b>\$61,855</b>	<b>\$53,062</b>	<b>1.2</b>	<b>1.0</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	1,672,542	1,642,419	1,642,419	(30,123)	0	(1.8)	0.0
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
	<b>\$1,672,542</b>	<b>\$1,642,419</b>	<b>\$1,642,419</b>	<b>(\$30,123)</b>	<b>\$0</b>	<b>(1.8)</b>	<b>0.0</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	80	1,520	1,520	1,440	N/A	1800.0
290090 - OTHER CLASSIFIED SAL	7,165	7,165	8,773	1,608	1,608	22.4	22.4
	<b>\$7,165</b>	<b>\$7,245</b>	<b>\$10,293</b>	<b>\$3,128</b>	<b>\$3,048</b>	<b>43.7</b>	<b>42.1</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$7,206,040</b>	<b>\$7,191,035</b>	<b>\$7,247,144</b>	<b>\$41,104</b>	<b>\$56,110</b>	<b>0.6</b>	<b>0.8</b>
<b>Percent of Total</b>	<b>34.4%</b>	<b>32.1%</b>	<b>30.9%</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	1,530,912	(12,959)	0	(0.8)	0.0
320290 - PERS CLASSIFIED	45,934	48,666	48,724	2,790	58	6.1	0.1
	<b>\$1,589,805</b>	<b>\$1,579,578</b>	<b>\$1,579,636</b>	<b>(\$10,169)</b>	<b>\$58</b>	<b>(0.6)</b>	<b>0.0</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	346,237	(12,834)	0	(3.6)	0.0
330201 - MEDICARE CLASS	99,805	95,905	95,905	(3,900)	0	(3.9)	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	41,359	39,030	39,030	(2,329)	0	(5.6)	0.0
330290 - SOCIAL SECURITY CLASS	11,410	11,776	11,013	(397)	(763)	(3.5)	(6.5)
330291 - MEDICARE CLASS	4,597	4,767	5,476	879	708	19.1	14.9
330292 - SUPPLEMENTAL RETIREMENT CLASS	5,321	5,322	7,855	2,534	2,533	47.6	47.6
	<b>\$521,563</b>	<b>\$503,038</b>	<b>\$505,516</b>	<b>(\$16,047)</b>	<b>\$2,478</b>	<b>(3.1)</b>	<b>0.5</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	1,461,002	1,486,231	1,486,231	25,229	0	1.7	0.0
340212 - DENTAL CLASS	96,781	95,692	95,692	(1,089)	0	(1.1)	0.0
340213 - VISION CLASS	18,603	18,390	18,390	(213)	0	(1.1)	0.0
340214 - LIFE INS CLASS	7,007	7,025	7,025	18	0	0.3	0.0
340216 - DIS CLASS	22,070	21,664	21,664	(406)	0	(1.8)	0.0
	<b>\$1,605,463</b>	<b>\$1,629,002</b>	<b>\$1,629,002</b>	<b>\$23,539</b>	<b>\$0</b>	<b>1.5</b>	<b>0.0</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	3,445	3,311	3,311	(134)	0	(3.9)	0.0
350290 - SUI CLASS	1,048	1,054	190	(858)	(865)	(81.9)	(82.0)
	<b>\$4,493</b>	<b>\$4,365</b>	<b>\$3,500</b>	<b>(\$993)</b>	<b>(\$865)</b>	<b>(22.1)</b>	<b>(19.8)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	82,676	79,459	79,459	(3,217)	0	(3.9)	0.0
360290 - W/C CLASS	3,799	3,942	4,479	680	537	17.9	13.6
	<b>\$86,475</b>	<b>\$83,401</b>	<b>\$83,938</b>	<b>(\$2,537)</b>	<b>\$537</b>	<b>(2.9)</b>	<b>0.6</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	163,020	164,495	164,495	1,475	0	0.9	0.0
	<b>\$163,020</b>	<b>\$164,495</b>	<b>\$164,495</b>	<b>\$1,475</b>	<b>\$0</b>	<b>0.9</b>	<b>0.0</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>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	26,486	(1,072)	0	(3.9)	0.0
390204 - AB 1522 ACCRUAL	45	46	69	24	23	52.3	50.5
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	41,516	41,564	41,779	263	215	0.6	0.5
390294 - AB 1522 ACCRUAL	405	435	1,234	829	799	204.7	183.6
	<b>\$69,524</b>	<b>\$68,531</b>	<b>\$69,568</b>	<b>\$44</b>	<b>\$1,037</b>	<b>0.1</b>	<b>1.5</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$4,040,343</b>	<b>\$4,032,505</b>	<b>\$4,035,751</b>	<b>(\$4,592)</b>	<b>\$3,246</b>	<b>(0.1)</b>	<b>0.1</b>
<b>Percent of Total</b>	<b>19.3%</b>	<b>18.0%</b>	<b>17.2%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>53.7%</b>	<b>50.1%</b>	<b>48.2%</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	488,763	203	0	0.0	0.0
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	<b>\$488,560</b>	<b>\$488,763</b>	<b>\$488,763</b>	<b>\$203</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	574,820	640,253	640,253	65,433	0	11.4	0.0
	<b>\$574,820</b>	<b>\$640,253</b>	<b>\$640,253</b>	<b>\$65,433</b>	<b>\$0</b>	<b>11.4</b>	<b>0.0</b>
<b>4700 - Food</b>							
470000 - FOOD	5,333,880	6,667,462	7,645,793	2,311,913	978,331	43.3	14.7
470001 - FOOD SVC SUPPLY COST	646,814	646,814	561,816	(84,998)	(84,998)	(13.1)	(13.1)
470002 - FOOD FED DONATED	1,492,183	1,492,183	1,492,183	0	0	0.0	0.0
470023 - FOOD EARNED MEALS	0	0	0	0	0	N/A	N/A
	<b>\$7,472,877</b>	<b>\$8,806,459</b>	<b>\$9,699,792</b>	<b>\$2,226,915</b>	<b>\$893,333</b>	<b>29.8</b>	<b>10.1</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$8,536,257</b>	<b>\$9,935,475</b>	<b>\$10,828,808</b>	<b>\$2,292,551</b>	<b>\$893,333</b>	<b>26.9</b>	<b>9.0</b>
<b>Percent of Total</b>	<b>40.8%</b>	<b>44.4%</b>	<b>46.2%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	16,325	19,904	12,001	(4,324)	(7,904)	(26.5)	(39.7)
520010 - FIXED MILEAGE ALLOWANCE	0	617	1,851	1,851	1,234	N/A	200.0
	<b>\$16,325</b>	<b>\$20,521</b>	<b>\$13,852</b>	<b>(\$2,473)</b>	<b>(\$6,670)</b>	<b>(15.2)</b>	<b>(32.5)</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	144,766	50,367	0	53.4	0.0
560010 - BLDG LEASE/RENTS	393,400	0	0	(393,400)	0	(100.0)	N/A
	<b>\$498,556</b>	<b>\$158,885</b>	<b>\$158,885</b>	<b>(\$339,671)</b>	<b>\$0</b>	<b>(68.1)</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
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	5,000	3,100	(1,900)	(1,900)	(38.0)	(38.0)
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	450	450	2,000	1,550	1,550	344.4	344.4
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	1,368	3,000	1,632	1,632	119.3	119.3
575050 - DIRECT COST/COPIER INTERFUND	550	550	550	0	0	0.0	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	55	55	55	0	0	0.0	0.0
575080 - INTER-FUND DIRECT COST FUEL	8,506	8,506	8,506	0	0	0.0	0.0
	<b>\$15,929</b>	<b>(\$411,674)</b>	<b>(\$410,392)</b>	<b>(\$426,321)</b>	<b>\$1,282</b>	<b>(2676.4)</b>	<b>(0.3)</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	9,063	9,063	0	N/A	0.0
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>\$11,617</b>	<b>\$11,617</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,647	5,647	5,647	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	2,609	2,609	2,609	0	0	0.0	0.0
	<b>\$8,256</b>	<b>\$8,256</b>	<b>\$8,256</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>\$568,038</b>	<b>(\$183,423)</b>	<b>(\$188,811)</b>	<b>(\$756,849)</b>	<b>(\$5,388)</b>	<b>(133.2)</b>	<b>2.9</b>
<b>Percent of Total</b>	<b>2.7%</b>	<b>-0.8%</b>	<b>-0.8%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	10,000	273,974	299,223	289,223	25,249	2892.2	9.2
	<b>\$10,000</b>	<b>\$273,974</b>	<b>\$299,223</b>	<b>\$289,223</b>	<b>\$25,249</b>	<b>2892.2</b>	<b>9.2</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	41,926	234,348	295,122	253,196	60,774	603.9	25.9
	<b>\$41,926</b>	<b>\$234,348</b>	<b>\$295,122</b>	<b>\$253,196</b>	<b>\$60,774</b>	<b>603.9</b>	<b>25.9</b>
<b>6500 - Equipment Replacement</b>							
650000 - CAPITAL EQUIPMENT REPLACEMENT	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>\$51,926</b>	<b>\$508,322</b>	<b>\$594,345</b>	<b>\$542,419</b>	<b>\$86,023</b>	<b>1044.6</b>	<b>16.9</b>
<b>Percent of Total</b>	<b>0.2%</b>	<b>2.3%</b>	<b>2.5%</b>				



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 13  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>7000 - 7499 Other Outgo</b>							
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	528,581	506,703	507,259	(21,322)	556	(4.0)	0.1
	<b>\$528,581</b>	<b>\$506,703</b>	<b>\$507,259</b>	<b>(\$21,322)</b>	<b>\$556</b>	<b>(4.0)</b>	<b>0.1</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>\$900,103</b>	<b>\$900,659</b>	<b>\$372,078</b>	<b>\$556</b>	<b>70.4</b>	<b>0.1</b>
Percent of Total	2.5%	4.0%	3.8%				
<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%				

Second Interim Budget Change Report  
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Fund: 14 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>14 - DEFERRED MAINTENANCE FUND</b>	<b>\$2,801,000</b>	<b>\$2,801,000</b>	<b>\$3,901,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>39.3</b>	<b>39.3</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	2,800,000	3,900,000	1,100,000	1,100,000	39.3	39.3
	<b>\$2,800,000</b>	<b>\$2,800,000</b>	<b>\$3,900,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>39.3</b>	<b>39.3</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$2,800,000</b>	<b>\$2,800,000</b>	<b>\$3,900,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>39.3</b>	<b>39.3</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>				

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Fiscal Year 7/1/2023 - 6/30/2024

Fund: 14 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 14  
SubFund: -

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

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 14  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	2,801,000	1,730,741	1,710,741	(1,090,259)	(20,000)	(38.9)	(1.2)
	<b>\$2,801,000</b>	<b>\$1,730,741</b>	<b>\$1,710,741</b>	<b>(\$1,090,259)</b>	<b>(\$20,000)</b>	<b>(38.9)</b>	<b>(1.2)</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>\$1,730,741</b>	<b>\$1,710,741</b>	<b>(\$1,090,259)</b>	<b>(\$20,000)</b>	<b>(38.9)</b>	<b>(1.2)</b>
Percent of Total	100.0%	40.8%	40.3%				
<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	1,104,634	1,124,634	1,124,634	20,000	N/A	1.8
	<b>\$0</b>	<b>\$1,104,634</b>	<b>\$1,124,634</b>	<b>\$1,124,634</b>	<b>\$20,000</b>	<b>N/A</b>	<b>1.8</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$2,511,650</b>	<b>\$2,531,650</b>	<b>\$2,531,650</b>	<b>\$20,000</b>	<b>N/A</b>	<b>0.8</b>
Percent of Total	0.0%	59.2%	59.7%				
<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%				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>21 - BUILDING FUND</b>	<b>\$414,056</b>	<b>\$1,439,056</b>	<b>\$1,439,056</b>	<b>\$1,025,000</b>	<b>\$0</b>	<b>247.6</b>	<b>0.0</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>71.2%</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>28.8%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>8930 - 8979 All Other Financing Sources</b>							
<b>8951 - Proceeds from Sale of Bonds</b>							
895100 - PROCEEDS FROM SALE OF BONDS	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>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>\$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
	<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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>21 - BUILDING FUND</b>	<b>\$414,056</b>	<b>\$97,360,902</b>	<b>\$97,360,902</b>	<b>\$96,946,846</b>	<b>\$0</b>	<b>23413.9</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	290,413	290,413	290,413	0	N/A	0.0
	<b>\$0</b>	<b>\$290,413</b>	<b>\$290,413</b>	<b>\$290,413</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	<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>\$290,413</b>	<b>\$290,413</b>	<b>\$290,413</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.3%</b>	<b>0.3%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	0	31,614	31,614	31,614	0	N/A	0.0
	<b>\$0</b>	<b>\$31,614</b>	<b>\$31,614</b>	<b>\$31,614</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	0	33,323	33,323	33,323	0	N/A	0.0
	<b>\$0</b>	<b>\$33,323</b>	<b>\$33,323</b>	<b>\$33,323</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	0	7,811	7,811	7,811	0	N/A	0.0
330201 - MEDICARE CLASS	0	4,242	4,242	4,242	0	N/A	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$12,053</b>	<b>\$12,053</b>	<b>\$12,053</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	0	27,806	27,806	27,806	0	N/A	0.0
340212 - DENTAL CLASS	0	1,842	1,842	1,842	0	N/A	0.0
340213 - VISION CLASS	0	354	354	354	0	N/A	0.0
340214 - LIFE INS CLASS	0	216	216	216	0	N/A	0.0
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$30,218</b>	<b>\$30,218</b>	<b>\$30,218</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	0	145	145	145	0	N/A	0.0
	<b>\$0</b>	<b>\$145</b>	<b>\$145</b>	<b>\$145</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	0	3,485	3,485	3,485	0	N/A	0.0
	<b>\$0</b>	<b>\$3,485</b>	<b>\$3,485</b>	<b>\$3,485</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	0	10,164	10,164	10,164	0	N/A	0.0
	<b>\$0</b>	<b>\$10,164</b>	<b>\$10,164</b>	<b>\$10,164</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	0	1,162	1,162	1,162	0	N/A	0.0
	<b>\$0</b>	<b>\$1,162</b>	<b>\$1,162</b>	<b>\$1,162</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$0</b>	<b>\$122,163</b>	<b>\$122,163</b>	<b>\$122,163</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.1%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>0.0%</b>	<b>0.4%</b>	<b>0.4%</b>				
<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
430076 - REPAIR SUPP TRANSP	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	50,000	50,000	50,000	0	N/A	0.0
	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.1%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	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	0	33,543	93,543	93,543	60,000	N/A	178.9
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$33,543</b>	<b>\$93,543</b>	<b>\$93,543</b>	<b>\$60,000</b>	<b>N/A</b>	<b>178.9</b>
<b>5710 - Transfers of Direct Costs</b>							
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
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
	<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	21,000	21,000	21,000	0	N/A	0.0
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>5900 - Communications</b>							
590002 - PHONE CLASSIFIED	0	2,160	2,160	2,160	0	N/A	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$2,160</b>	<b>\$2,160</b>	<b>\$2,160</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$0</b>	<b>\$56,703</b>	<b>\$116,703</b>	<b>\$116,703</b>	<b>\$60,000</b>	<b>N/A</b>	<b>105.8</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.1%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
610005 - SITE PLAN/OTHER	0	3,108,655	3,138,655	3,138,655	30,000	N/A	1.0
	<b>\$0</b>	<b>\$3,108,655</b>	<b>\$3,138,655</b>	<b>\$3,138,655</b>	<b>\$30,000</b>	<b>N/A</b>	<b>1.0</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	92,680,586	92,490,586	92,490,586	(190,000)	N/A	(0.2)
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$92,680,586</b>	<b>\$92,490,586</b>	<b>\$92,490,586</b>	<b>(\$190,000)</b>	<b>N/A</b>	<b>(0.2)</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	0	187,895	287,895	287,895	100,000	N/A	53.2
	<b>\$0</b>	<b>\$187,895</b>	<b>\$287,895</b>	<b>\$287,895</b>	<b>\$100,000</b>	<b>N/A</b>	<b>53.2</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$95,977,136</b>	<b>\$95,917,136</b>	<b>\$95,917,136</b>	<b>(\$60,000)</b>	<b>N/A</b>	<b>(0.1)</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>98.6%</b>	<b>98.5%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 21  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>7000 - 7499 Other Outgo</b>							
<b>7283 - All Other Transfers to JPAs</b>							
722300 - TRANSFER OUT TO JPA CART	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>7438 - Debt Service - Interest</b>							
743801 - COP REPAY INTEREST	0	0	0	0	0	N/A	N/A
743804 - COP '04 INTEREST	0	0	0	0	0	N/A	N/A
743806 - COP '06 INTEREST	0	0	0	0	0	N/A	N/A
743810 - COP '10 INTEREST	0	0	0	0	0	N/A	N/A
743811 - COP '11 INTEREST	69,056	69,056	69,056	0	0	0.0	0.0
	<b>\$69,056</b>	<b>\$69,056</b>	<b>\$69,056</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>7439 - Other Debt Service - Principal</b>							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
743904 - COP '04 PRINCIPAL	0	0	0	0	0	N/A	N/A
743906 - COP '06 PRINCIPAL	0	0	0	0	0	N/A	N/A
743910 - COP '10 PRINCIPAL	0	0	0	0	0	N/A	N/A
743911 - COP '11 PRINCIPAL	345,000	345,000	345,000	0	0	0.0	0.0
	<b>\$345,000</b>	<b>\$345,000</b>	<b>\$345,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>7000 - 7499 Other Outgo</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>0.4%</b>	<b>0.4%</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>							
761900 - TRANSFER TO GENERAL FUND	0	450,431	450,431	450,431	0	N/A	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$450,431</b>	<b>\$450,431</b>	<b>\$450,431</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$450,431</b>	<b>\$450,431</b>	<b>\$450,431</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.5%</b>	<b>0.5%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>25 - CAPITAL FACILITIES FUND</b>	<b>\$11,930,000</b>	<b>\$16,280,790</b>	<b>\$16,280,790</b>	<b>\$4,350,790</b>	<b>\$0</b>	<b>36.5</b>	<b>0.0</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	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>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>8681 - Mitigation/Developer Fees</b>							
868100 - LOC DEV FEES	11,850,000	11,850,000	11,850,000	0	0	0.0	0.0
	<b>\$11,850,000</b>	<b>\$11,850,000</b>	<b>\$11,850,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	5,000	5,000	5,000	0	0	0.0	0.0
	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$11,930,000</b>	<b>\$11,930,000</b>	<b>\$11,930,000</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>73.3%</b>	<b>73.3%</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
891919 - FROM DEV FEES	0	0	0	0	0	N/A	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	4,350,790	4,350,790	4,350,790	0	N/A	0.0
	<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>8900 - 8929 Interfund Transfers In</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>26.7%</b>	<b>26.7%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
<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>\$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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>25 - CAPITAL FACILITIES FUND</b>	<b>\$11,930,010</b>	<b>\$65,335,332</b>	<b>\$65,326,332</b>	<b>\$53,396,322</b>	<b>(\$9,000)</b>	<b>447.6</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>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25  
SubFund: -

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



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25  
SubFund: -

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

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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>
Percent of Total	<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	1,203,872	1,204,872	1,204,672	1,000	602336.1	0.1
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	434,593	354,593	0	443.2	0.0
	<b>\$80,200</b>	<b>\$1,638,465</b>	<b>\$1,639,465</b>	<b>\$1,559,265</b>	<b>\$1,000</b>	<b>1944.2</b>	<b>0.1</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	500	500	0	N/A	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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>\$1,971,231</b>	<b>\$1,972,231</b>	<b>\$1,559,765</b>	<b>\$1,000</b>	<b>378.2</b>	<b>0.1</b>
<b>Percent of Total</b>	<b>3.5%</b>	<b>3.0%</b>	<b>3.0%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610000 - SITE PURCHASE	0	397,054	647,054	647,054	250,000	N/A	63.0
	<b>\$0</b>	<b>\$397,054</b>	<b>\$647,054</b>	<b>\$647,054</b>	<b>\$250,000</b>	<b>N/A</b>	<b>63.0</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	4,512,430	56,146,655	55,886,655	51,374,225	(260,000)	1138.5	(0.5)
	<b>\$4,512,430</b>	<b>\$56,146,655</b>	<b>\$55,886,655</b>	<b>\$51,374,225</b>	<b>(\$260,000)</b>	<b>1138.5</b>	<b>(0.5)</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$4,512,430</b>	<b>\$56,543,709</b>	<b>\$56,533,709</b>	<b>\$52,021,279</b>	<b>(\$10,000)</b>	<b>1152.8</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>37.8%</b>	<b>86.5%</b>	<b>86.5%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 25 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>35 - COUNTY SCHOOL FACILITIES FUND</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>8300 - 8599 Other State Revenue</b>							
<b>8545 - School Facilities Apportionments</b>							
854500 - ST SCHOOL FAC 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>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>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>100.0%</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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35  
SubFund: -

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

**8980 - Contributions from Unrestricted Revenues**

898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	<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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$10,000</b>	<b>\$56,118,188</b>	<b>\$56,118,188</b>	<b>\$56,108,188</b>	<b>\$0</b>	<b>561081.9</b>	<b>0.0</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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35  
SubFund: -

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



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 35  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	51,767,398	51,757,398	0	517574.0	0.0
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>\$51,767,398</b>	<b>\$51,757,398</b>	<b>\$0</b>	<b>517574.0</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>\$10,000</b>	<b>\$51,767,398</b>	<b>\$51,767,398</b>	<b>\$51,757,398</b>	<b>\$0</b>	<b>517574.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>92.2%</b>	<b>92.2%</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>7.8%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>	<b>\$13,139,730</b>	<b>\$61,803,178</b>	<b>\$72,026,912</b>	<b>\$58,887,182</b>	<b>\$10,223,734</b>	<b>448.2</b>	<b>16.5</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	6,000	0	0	0.0	0.0
	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</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	1,464	1,668	1,668	204	N/A	13.9
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$1,464</b>	<b>\$1,668</b>	<b>\$1,668</b>	<b>\$204</b>	<b>N/A</b>	<b>13.9</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$6,000</b>	<b>\$7,464</b>	<b>\$7,668</b>	<b>\$1,668</b>	<b>\$204</b>	<b>27.8</b>	<b>2.7</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	2,950,000	13,173,530	2,000,000	10,223,530	17.9	346.6
	<b>\$11,173,530</b>	<b>\$2,950,000</b>	<b>\$13,173,530</b>	<b>\$2,000,000</b>	<b>\$10,223,530</b>	<b>17.9</b>	<b>346.6</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>\$4,910,200</b>	<b>\$15,133,730</b>	<b>\$2,000,000</b>	<b>\$10,223,530</b>	<b>15.2</b>	<b>208.2</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>7.9%</b>	<b>21.0%</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>92.0%</b>	<b>79.0%</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>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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>	<b>\$2,916,200</b>	<b>\$11,730,840</b>	<b>\$45,452,855</b>	<b>\$42,536,655</b>	<b>\$33,722,015</b>	<b>1458.6</b>	<b>287.5</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>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

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

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	200,000	0	0	0.0	0.0
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	5,000	5,000	5,000	N/A	N/A
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$205,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>2.5</b>	<b>2.5</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>\$210,000</b>	<b>\$215,000</b>	<b>\$15,000</b>	<b>\$5,000</b>	<b>7.5</b>	<b>2.4</b>
<b>Percent of Total</b>	<b>6.9%</b>	<b>1.8%</b>	<b>0.5%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	747,464	492,464	(263,536)	(255,000)	(34.9)	(34.1)
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	<b>\$756,000</b>	<b>\$747,464</b>	<b>\$492,464</b>	<b>(\$263,536)</b>	<b>(\$255,000)</b>	<b>(34.9)</b>	<b>(34.1)</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	752,835	752,835	0	N/A	0.0
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$752,835</b>	<b>\$752,835</b>	<b>\$752,835</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</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>\$1,500,299</b>	<b>\$1,245,299</b>	<b>\$489,299</b>	<b>(\$255,000)</b>	<b>64.7</b>	<b>(17.0)</b>
<b>Percent of Total</b>	<b>25.9%</b>	<b>12.8%</b>	<b>2.7%</b>				



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610005 - SITE PLAN/OTHER	0	60,000	70,000	70,000	10,000	N/A	16.7
	<b>\$0</b>	<b>\$60,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$10,000</b>	<b>N/A</b>	<b>16.7</b>
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	0	4,916,557	5,696,085	5,696,085	779,528	N/A	15.9
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>\$4,916,557</b>	<b>\$5,696,085</b>	<b>\$5,696,085</b>	<b>\$779,528</b>	<b>N/A</b>	<b>15.9</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	0	1,198,270	34,080,757	34,080,757	32,882,487	N/A	2744.2
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>\$1,198,270</b>	<b>\$34,080,757</b>	<b>\$34,080,757</b>	<b>\$32,882,487</b>	<b>N/A</b>	<b>2744.2</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>\$6,174,827</b>	<b>\$39,846,842</b>	<b>\$39,846,842</b>	<b>\$33,672,015</b>	<b>N/A</b>	<b>545.3</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>52.6%</b>	<b>87.7%</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>32.8%</b>	<b>8.5%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 40  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	0	300,000	300,000	300,000	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.7%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 51 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$47,943,880</b>	<b>\$47,943,880</b>	<b>\$47,943,880</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</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>
Percent of Total	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</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	375,000	0	0	0.0	0.0
	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	300,000	300,000	300,000	0	0	0.0	0.0
	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</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>8600 - 8799 Other Local Revenue</b>	<b>\$47,628,880</b>	<b>\$47,628,880</b>	<b>\$47,628,880</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>0.0</b>
Percent of Total	<b>99.3%</b>	<b>99.3%</b>	<b>99.3%</b>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 51  
SubFund: -

Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn 12 & Adpt	Diff Btwn 12 & 11	Pct Chg 12 & Adpt	Pct Chg 11 & 12
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**8930 - 8979 All Other Financing Sources**

**8979 - All Other Financing Sources**

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

**8930 - 8979 All Other Financing Sources**

	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
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**Percent of Total**

	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				
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Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

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

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>67 - SELF INSURANCE FUND</b>	<b>\$83,946,529</b>	<b>\$85,595,942</b>	<b>\$86,152,478</b>	<b>\$2,205,949</b>	<b>\$556,536</b>	<b>2.6</b>	<b>0.7</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	54,719,636	55,153,201	1,267,745	433,565	2.4	0.8
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,518,971	3,574,231	3,602,952	83,981	28,721	2.4	0.8
869954 - EMPLOYER PAID VISION DEDUCTION	676,284	686,904	692,424	16,140	5,520	2.4	0.8
869956 - EMPLOYER PAID DISABILITY DEDCT	100,000	100,000	112,000	12,000	12,000	12.0	12.0
869957 - RETIREE DEDUCTION (%-FROM PR)	10,344,679	11,080,813	11,168,611	823,932	87,798	8.0	0.8
869958 - HEALTH & WELFARE PREMIUMS	15,409,139	15,421,641	15,410,573	1,434	(11,068)	0.0	(0.1)
	<b>\$83,946,529</b>	<b>\$85,595,942</b>	<b>\$86,152,478</b>	<b>\$2,205,949</b>	<b>\$556,536</b>	<b>2.6</b>	<b>0.7</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$83,946,529</b>	<b>\$85,595,942</b>	<b>\$86,152,478</b>	<b>\$2,205,949</b>	<b>\$556,536</b>	<b>2.6</b>	<b>0.7</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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>67 - SELF INSURANCE FUND</b>	<b>\$84,234,178</b>	<b>\$88,060,601</b>	<b>\$91,217,454</b>	<b>\$6,983,276</b>	<b>\$3,156,853</b>	<b>8.3</b>	<b>3.6</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>

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	27,785	33,624	6,513	5,839	24.0	21.0
340212 - DENTAL CLASS	1,796	1,841	2,034	238	193	13.3	10.5
340213 - VISION CLASS	345	354	391	46	37	13.3	10.5
340214 - LIFE INS CLASS	146	148	171	25	23	17.2	15.3
340216 - DIS CLASS	347	394	492	145	98	41.7	24.9
	<b>\$29,745</b>	<b>\$30,521</b>	<b>\$36,711</b>	<b>\$6,966</b>	<b>\$6,191</b>	<b>23.4</b>	<b>20.3</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	5,090	5,805	1,168	714	25.2	14.0
	<b>\$4,637</b>	<b>\$5,090</b>	<b>\$5,805</b>	<b>\$1,168</b>	<b>\$714</b>	<b>25.2</b>	<b>14.0</b>



Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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>\$97,262</b>	<b>\$104,167</b>	<b>\$22,119</b>	<b>\$6,905</b>	<b>27.0</b>	<b>7.1</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>				

Second Interim Budget Change Report  
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 67  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<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	1,695,895	1,506,731	55,994	(189,164)	3.9	(11.2)
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	30,698,917	31,029,448	11,940,183	330,531	62.5	1.1
580042 - HEALTH CONTRACT/HEALTH	57,977,252	60,538,615	64,028,448	6,051,197	3,489,833	10.4	5.8
580043 - HEALTH CONTRACT/DENTAL	3,785,918	3,738,047	3,752,996	(32,921)	14,949	(0.9)	0.4
580044 - HEALTH CONTRACT/VISION	813,847	793,623	797,421	(16,426)	3,798	(2.0)	0.5
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	(10,575,740)	(11,075,740)	(11,075,740)	(500,000)	N/A	4.7
	<b>\$83,210,519</b>	<b>\$86,982,856</b>	<b>\$90,132,804</b>	<b>\$6,922,286</b>	<b>\$3,149,948</b>	<b>8.3</b>	<b>3.6</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>\$86,984,256</b>	<b>\$90,134,204</b>	<b>\$6,922,286</b>	<b>\$3,149,948</b>	<b>8.3</b>	<b>3.6</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>				

Second Interim Budget Change Report  
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Fund: 68 SubFund: -	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>68 - WORKERS' COMPENSATION</b>	<b>\$4,523,604</b>	<b>\$5,168,544</b>	<b>\$5,266,544</b>	<b>\$742,940</b>	<b>\$98,000</b>	<b>16.4</b>	<b>1.9</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	230,000	320,000	418,000	188,000	98,000	81.7	30.6
	<b>\$230,000</b>	<b>\$320,000</b>	<b>\$418,000</b>	<b>\$188,000</b>	<b>\$98,000</b>	<b>81.7</b>	<b>30.6</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	4,848,544	554,940	0	12.9	0.0
	<b>\$4,293,604</b>	<b>\$4,848,544</b>	<b>\$4,848,544</b>	<b>\$554,940</b>	<b>\$0</b>	<b>12.9</b>	<b>0.0</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$4,523,604</b>	<b>\$5,168,544</b>	<b>\$5,266,544</b>	<b>\$742,940</b>	<b>\$98,000</b>	<b>16.4</b>	<b>1.9</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>				

Second Interim Budget Change Report

Fiscal Year 7/1/2023 - 6/30/2024

Fund: 68  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>68 - WORKERS' COMPENSATION</b>	<b>\$4,523,604</b>	<b>\$5,142,544</b>	<b>\$5,266,544</b>	<b>\$742,940</b>	<b>\$124,000</b>	<b>16.4</b>	<b>2.4</b>
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	12,028	12,028	12,689	661	661	5.5	5.5
	<b>\$12,028</b>	<b>\$12,028</b>	<b>\$12,689</b>	<b>\$661</b>	<b>\$661</b>	<b>5.5</b>	<b>5.5</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	46,929	46,929	46,898	(31)	(31)	(0.1)	(0.1)
	<b>\$46,929</b>	<b>\$46,929</b>	<b>\$46,898</b>	<b>(\$31)</b>	<b>(\$31)</b>	<b>(0.1)</b>	<b>(0.1)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$58,957</b>	<b>\$58,957</b>	<b>\$59,587</b>	<b>\$630</b>	<b>\$630</b>	<b>1.1</b>	<b>1.1</b>
<b>Percent of Total</b>	<b>1.3%</b>	<b>1.1%</b>	<b>1.1%</b>				

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Fund: 68  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>3000 - 3999 Employee Benefits</b>							
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	15,730	15,730	15,898	168	168	1.1	1.1
	<b>\$15,730</b>	<b>\$15,730</b>	<b>\$15,898</b>	<b>\$168</b>	<b>\$168</b>	<b>1.1</b>	<b>1.1</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	3,655	3,655	3,694	39	39	1.1	1.1
330201 - MEDICARE CLASS	855	855	864	9	9	1.1	1.1
	<b>\$4,510</b>	<b>\$4,510</b>	<b>\$4,558</b>	<b>\$48</b>	<b>\$48</b>	<b>1.1</b>	<b>1.1</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	13,207	13,207	13,208	1	1	0.0	0.0
340212 - DENTAL CLASS	875	875	690	(185)	(185)	(21.1)	(21.1)
340213 - VISION CLASS	168	168	133	(35)	(35)	(20.8)	(20.8)
340214 - LIFE INS CLASS	59	59	59	0	0	0.0	0.0
340216 - DIS CLASS	225	225	225	0	0	0.0	0.0
	<b>\$14,534</b>	<b>\$14,534</b>	<b>\$14,315</b>	<b>(\$219)</b>	<b>(\$219)</b>	<b>(1.5)</b>	<b>(1.5)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	30	30	30	0	0	0.0	0.0
	<b>\$30</b>	<b>\$30</b>	<b>\$30</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</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	708	708	715	7	7	1.0	1.0
	<b>\$708</b>	<b>\$708</b>	<b>\$715</b>	<b>\$7</b>	<b>\$7</b>	<b>1.0</b>	<b>1.0</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	2,064	2,064	2,086	22	22	1.1	1.1
	<b>\$2,064</b>	<b>\$2,064</b>	<b>\$2,086</b>	<b>\$22</b>	<b>\$22</b>	<b>1.1</b>	<b>1.1</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	236	236	238	2	2	0.8	0.8
	<b>\$236</b>	<b>\$236</b>	<b>\$238</b>	<b>\$2</b>	<b>\$2</b>	<b>0.8</b>	<b>0.8</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$37,812</b>	<b>\$37,812</b>	<b>\$37,840</b>	<b>\$28</b>	<b>\$28</b>	<b>0.1</b>	<b>0.1</b>
<b>Percent of Total</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.7%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>2.1%</b>	<b>1.9%</b>	<b>1.8%</b>				

Second Interim Budget Change Report  
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Fund: 68  
SubFund: -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	Diff Btwn I2 & Adpt	Diff Btwn I2 & I1	Pct Chg I2 & Adpt	Pct Chg I1 & I2
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5450 - Other Insurance</b>							
545005 - WORKERS' COMPENSATION	1,159,883	1,159,883	1,213,883	54,000	54,000	4.7	4.7
	<b>\$1,159,883</b>	<b>\$1,159,883</b>	<b>\$1,213,883</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>4.7</b>	<b>4.7</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	3,890,375	4,026,717	768,282	136,342	23.6	3.5
580051 - W/C EXCESS REIMBURSEMENT	0	(13,000)	(80,000)	(80,000)	(67,000)	N/A	515.4
	<b>\$3,265,952</b>	<b>\$3,884,892</b>	<b>\$3,954,234</b>	<b>\$688,282</b>	<b>\$69,342</b>	<b>21.1</b>	<b>1.8</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$4,426,835</b>	<b>\$5,045,775</b>	<b>\$5,169,117</b>	<b>\$742,282</b>	<b>\$123,342</b>	<b>16.8</b>	<b>2.4</b>
<b>Percent of Total</b>	<b>97.9%</b>	<b>98.1%</b>	<b>98.2%</b>				