



## TABLE OF CONTENTS

Introduction.....	1
General Fund.....	2-32
Narrative.....	2-9
Revenue.....	10-16
Expenditures.....	17-32
Charter School Fund.....	33-46
Narrative.....	33-36
Revenue.....	37-39
Expenditures.....	40-46
Adult Education.....	47-61
Narrative.....	47-51
Revenue.....	52-53
Expenditures.....	54-61
Child Development.....	62-76
Narrative.....	62-67
Revenue.....	68
Expenditures.....	69-76
Campus Catering.....	77-90
Narrative.....	77-81
Revenue.....	82-83
Expenditures.....	84-90
Other Funds.....	91-136



**CLOVIS UNIFIED SCHOOL DISTRICT**

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

---

Corrine Folmer, Ed.D.

District Superintendent

---

**Introduction**

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

During the 2023-24 fiscal year, the Board has utilized the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's budget was adopted by the Board at its June 14, 2023 meeting.

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

Separate financial reports have been prepared for the General Fund, Charter School Fund, Adult Education Fund, Child Development Fund and the Cafeteria Fund which compares the Adopted Budget as approved by the Governing Board, with the Annual budgeted revenues and expenditures for the 2023-24 fiscal year. In addition, the financial reports for these funds are preceded by a narrative, which briefly summarizes major differences between budgets for revenue and expenditure categories. The section titled "All Other Funds" of the District is included for a more comprehensive view of all District funds but does not include a narrative. The format for this report is similar to the Adopted Budget for easier reading and data comprehension.

---

## GENERAL FUND

---

### **Summary Revisions to General Fund Annual Report**

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 \$496,469,422 at Third Quarter to \$495,092,596 at Annual, a decrease of \$1,376,826. This decrease is due to an adjustment to prior year LCFF apportionments. At Third Quarter, it was reported that the current year apportionment would be decreased due to Clovis Unified students transferring to Clovis Online Charter School. This is triggered when a District is being funded off of its prior year Average Daily Attendance (ADA) or three-year average. This additional decreased, reported at year end, is an adjustment to the amount the District received in 2022-23; a penalty of 367.15 ADA. This was not reported during 2022-23 resulting in a one-time decrease for 2023-24. As the District continues

to grow and is funded off of its current year ADA, this penalty will not be relevant.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ (1,376,826)</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 498,454,573</b>	<b>\$ 495,092,596</b>	<b>\$ (3,361,977)</b>

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

Federal Revenue changed from \$59,886,044 at the Third Quarter to \$55,458,504 at Annual, a decrease of \$4,427,540. The decrease is largely due to deferred revenue entries from Title I and Title II along with ARP Learning Loss. The deferred revenues will be added to the 2024-25 fiscal year budget and allocated to eligible expenditures. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Federal Grants	\$	(181,993)
Title II/A		(504,509)
AR Learning Loss		(776,897)
Title I		(2,964,141)
Change from 3rd Quarter to Annual	\$	(4,427,540)
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 46,368,724	\$ 55,458,504
		<u>Increase/(Decrease)</u>
		\$ 9,089,780

**C. Other State Revenues**

Other State Revenues changed from \$100,595,886 at Third Quarter to \$102,898,320 at Annual, an increase of \$2,302,434. The increase is largely due to adjustments for CalSTRS on Behalf and Lottery revenue. The CalSTRS On-Behalf entry is an accounting adjustment that recognizes the District's share of the State's CalSTRS liability. An offsetting expenditure was also recorded to balance this entry. Lottery revenue is based on the Annual ADA for the current year and, as a result, is subject to year-end adjustments. The increase is offset by a decrease in recognized CTE Incentive Grant revenue. CTE Incentive Grant revenue can only be recognized in the fiscal year the funds were spent. Unspent CTE Incentive Grant funds from 2023-24 will roll over to the subsequent fiscal year to be fully spent. The adjustments to Other State Revenue are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
CalSTRS on Behalf	\$	2,060,589
Lottery		1,382,468
Other State Revenues		(312,789)
CTE Incentive Grant		(827,834)
Change from 3rd Quarter to Annual	\$	2,302,434
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 99,854,882	\$ 102,898,320
		<u>Increase/(Decrease)</u>
		\$ 3,043,438

**D. Local Revenues**

Local Revenue changed from \$24,590,083 at the Third Quarter to \$33,741,224 at Annual, an increase of \$9,151,140. The change is primarily due to the fair market value (FMV) adjustment. The FMV adjustment is an accounting entry required to reflect the actual value of a fund's balance in Fresno County Treasurer's Pool. The rise in Local revenue can also be attributed to higher-than-expected earnings from interest, E-Rate, Medi-Cal, and SOS revenue compared to the projections at the Third Quarter. The adjustments to Local Revenue are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Fair Market Value	\$ 3,940,790	
Interest	1,881,968	
E-Rate	1,472,993	
Other Local Revenue	1,073,353	
Medi-Cal	406,396	
Sierra Outdoor School	375,640	
Change from 3rd Quarter to Annual	<u>\$ 9,151,140</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 15,416,068	\$ 33,741,224
		<u>Increase/(Decrease)</u>
		\$ 18,325,156

**E. Other Transfers In**

Other Transfers In remain unchanged from Third Quarter to Annual at \$780,431.

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

**G. Total General Fund Revenues**

Total General Fund Revenues changed from \$682,321,867 at Third Quarter to \$687,971,075 at Annual, an increase of \$5,649,208.

Change from 3rd Quarter to Annual	\$ 5,649,208	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 660,424,247	\$ 687,971,075
		<u>Increase/(Decrease)</u>
		\$ 27,546,828

**II. 2023-24 EXPENDITURES**

**A. Certificated Personnel Salaries**

Certificated Salaries changed from \$265,304,576 at the Third Quarter to \$262,100,720 at Annual, a decrease of \$3,203,856. The reduction in Certificated salaries is primarily due to the overestimation of Special Education certificated salaries in the Third Quarter. Additionally, the Third Quarter budget accounted for certificated salaries that will be allocated to the 2024-25 fiscal year, as Summer School spans across fiscal years. The district also adopts a conservative approach when budgeting for substitute teachers needed for school business, such as professional development. The substitutes are typically funded with grant dollars and will be available during the 2024-25 school year. Furthermore, the expenses for stipends were lower than expected. The adjustments to Certificated Salaries are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Certificated Salaries	\$	(173,965)
Stipends		(350,136)
Subs for School Business		(587,958)
Summer School		(693,212)
Special Education		<u>(1,398,585)</u>
Change from 3rd Quarter to Annual	\$	<u>(3,203,856)</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 247,595,356	\$ 262,100,720
		<u>Increase/(Decrease)</u>
		\$ 14,505,364

**B. Classified Personnel Salaries**

Classified Salaries changed from \$106,894,001 at the Third Quarter to \$107,529,423 at Annual, an increase of \$635,422. The adjustments from the Third Quarter to the Annual report are primarily due to Retroactive CSEA salary adjustments and unfilled classified positions. The CSEA salary negotiations concluded after the Third Quarter budget had been established. Consequently, the District accounted for the expense of these retroactive salary adjustments in the 2023-24 fiscal year to match the year in which they were incurred. The adjustments to Classified Salaries are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Retroactive CSEA Salary Adjustment	\$	1,181,645
Other Classified Salaries/Vacancies		<u>(546,223)</u>
Change from 3rd Quarter to Annual	\$	<u>635,422</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 101,117,478	\$ 107,529,423
		<u>Increase/(Decrease)</u>
		\$ 6,411,945

**C. Employee Benefits**

Employee Benefits changed from \$182,779,685 at the Third Quarter to \$181,421,426 at Annual, a decrease of \$1,358,258. Employee benefits are largely a function of certificated salaries and classified salaries. The changes from Third Quarter to Annual reporting are primarily due to variations in budgeted STRS, driven by the CalSTRS On-Behalf entry and a refund the District received for excess CalSTRS contributions. Schools receive reimbursements for excess CalSTRS contributions when employee contributions exceed one year of service credit and are allocated to the employee's Defined Benefit (DB) Supplement account. This is unpredictable and considered a one-time savings. Additionally, there were reductions in Health, Dental, Vision, Life, and Medicare fringe benefits. These decreases were partially offset by a slight increase in budgeted

PERS costs. The adjustments to Employee Benefits are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
CalSTRS on Behalf	\$ 2,060,589	
PERS	162,344	
Other Benefits	(34,641)	
Medicare	(245,831)	
Health, Dental, Vision, Life	(617,186)	
Excess STRS Refund	(1,304,321)	
STRS	<u>(1,379,212)</u>	
Change from 3rd Quarter to Annual	<u>\$ (1,358,258)</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 184,591,524	\$ 181,421,426
		<u>Increase/(Decrease)</u>
		\$ (3,170,098)

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

Books, Supplies and Other Materials changed from \$52,672,268 at the Third Quarter to \$40,219,671 at Annual, a decrease of \$12,452,597. The changes in Books, Supplies, and Other Materials from the Third Quarter projections are primarily due to encumbered orders not being received before June 30, 2024, under the Arts, Music, and Instructional Materials Discretionary Block Grant. Funds from this one-time grant were allocated for furniture refresh, lock upgrades, and elementary school startups. These items are anticipated to be received during 2024-25. Additionally, unused grant funds as well as site, department and program carryover contributed to the difference between Third

Quarter and the end of year actual expenditures. The adjustments to Books, Supplies and Other Materials are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Supplies	\$ (639,834)	
Site/Department Carryover	(1,110,837)	
Routine Restricted Maintenance	(1,819,897)	
Restricted Grant Deferred Revenue	(2,819,923)	
Arts Music Instruction Grant	<u>(6,062,106)</u>	
Change from 3rd Quarter to Annual	<u>\$ (12,452,597)</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 52,315,910	\$ 40,219,671
		<u>Increase/(Decrease)</u>
		\$ (12,096,239)

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

Contracted Services and Other Operating Expenditures changed from \$52,295,846 at Third Quarter to \$47,795,464 at Annual, a decrease of \$4,500,382. The decrease is largely attributed to direct cost transfers made to account for stipends funded by ELO-P funds within Child Development. This year-end adjustment was necessary due to the program's ongoing development and fluctuating available funds. Additionally, Routine Restricted Maintenance and Special Education contracted service expenditures came in lower than initially projected at Third Quarter. The changes are as follows:



<u>Item</u>	<u>Budget Adjustment</u>	
Other Contracted Services	\$	(95,683)
Special Education		(875,731)
Routine Repair & Maintenance		(1,039,608)
Co-Curricular Stipends		(2,489,360)
Change from 3rd Quarter to Annual	\$	<u>(4,500,382)</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 43,432,088	\$ 47,795,464
		<u>Increase/(Decrease)</u>
		\$ 4,363,376

**F. Capital Outlay**

Capital Outlay changed from \$14,260,006 at Third Quarter to \$12,911,827 at Annual, a decrease of \$1,348,179. The decrease in Capital Outlay is primarily due to purchase orders for white and yellow fleet vehicle replacements that were not fulfilled before June 30, 2024. Capital Outlay coming in lower than budgeted at Third Quarter. Additionally, COVID Relief Funded projects came in higher than originally budgeted due to increased costs for HVAC upgrades. The changes for Capital Outlay are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
COVID Relief Funded Projects	\$	105,053
Other Capital Outlay		(96,956)
Transportation		(1,356,276)
Change from 3rd Quarter to Annual	\$	<u>(1,348,179)</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 7,019,167	\$ 12,911,827
		<u>Increase/(Decrease)</u>
		\$ 5,892,660

**G. Other Outgo Expenditures**

Other Outgo changed from \$2,486,974 at Third Quarter to \$2,381,177 at Annual, a decrease of \$105,797. The decrease is substantially due to reduction in indirect charged for Title I and CTE Incentive grant expenditures due to lower than anticipated usage. The decrease was offset by increases in indirect costs for elevated CITIKids fee-based expenditures. The changes for Other Outgo are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
CITIKids	\$	90,825
Other outgo costs		(3,382)
CTEIG		(78,967)
Titel I		(114,273)
Change from 3rd Quarter to Annual	\$	<u>(105,797)</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 466,542	\$ 2,381,177
		<u>Increase/(Decrease)</u>
		\$ 1,914,635

**H. Inter-fund Transfers Out**

Inter-fund Transfers changed from \$19,994,666 at Third Quarter to \$17,644,115 at Annual, a decrease of \$2,350,551. Inter-fund Transfer changes are primarily attributed to transfers for the Special Reserve Capital Projects fund. One-time funds were allocated for TK classrooms and an outdoor learning space at Hirayama, but the project was not completed before the fiscal year ended, so the funds will carry over to the next year. Additionally, there were increased transfers for Routine Restricted Maintenance, including expenses for the Clovis East chiller system. The changes to Inter-Fund transfers are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
Routine Restricted Maintenance	\$	810,138
Transfers to SRCPF		<u>(3,160,689)</u>
<b>Change from 3rd Quarter to Annual</b>		<b>\$ <u>(2,350,551)</u></b>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 6,971,136	\$ 17,644,115
		<u>Increase/(Decrease)</u>
		\$ 10,672,979

**III. Total General Fund Expenditures**

Total General Fund Expenditures changed from \$696,688,021 at Third Quarter to \$672,003,823 at Annual, a decrease of \$24,684,198.

<u>Change from 3rd Quarter to Annual</u>		<u>\$ (24,684,198)</u>
<u>2023-24</u>	<u>2023-24</u>	<u>Increase/(Decrease)</u>
<u>Adopted Budget</u>	<u>Annual</u>	
\$ 643,509,201	\$ 672,003,823	\$ 28,494,622

**IV. Fund Balance**

At Annual, total revenues were \$687,971,075, and total expenditures were \$672,003,823, resulting in a surplus of \$15,967,252. The projected ongoing deficit increased from \$6,417,174 at Third Quarter to \$6,841,621 at Annual, a difference of \$424,447. Our Board policy requires a 10% reserve, and the District ended with 10.8% over that required reserve. Multi-year budget projections currently projects a planned deficit spending to intentionally draw down these one-time reserves nearer to the board policy.

The unaudited actuals show that we ended the year in a stronger financial position then reported at Third Quarter. Year-end revenue

was .8% higher than projected in the third quarter budget. Year-end actual expenditures came within 3.5% of our third quarter budget projections. The difference between budgeted and actual expenditures was slightly higher than a typical year, with the bulk of the change due to 2023-24 being a transition year for several funding sources. That includes the expiration and full expenditure of all CARES Act funds, and new on-going (Prop 28) and one-time (Arts, Music and Instructional Materials Grant and Learning Recovery Grant) funding. The new funding required additional clarification from the state before it could be fully budgeted for, and ultimately resulted in the District realizing one-time savings. Many of the new dollars (which can only be spent within program parameters) are now “committed” in multi-year spending plans.

The ending fund balance as of the unaudited actuals report is as follows:

<b>Beginning Fund Balance, Audited 7/1/23</b>		<b>\$ 243,341,589</b>
<b>2023-24 Revenues</b>	<b>687,971,075</b>	
<b>2023-24 Expenditures</b>	<b>672,003,823</b>	
	<b>Surplus/(Deficit) (1)</b>	<b><u>15,967,252</u></b>
<b>Ending Fund Balance, 6/30/24, Unaudited</b>		<b>\$ <u>259,308,841</u></b>
<b>Components of Fund Balance:</b>		
<b>Non-Spendable:</b>		
Store’s Inventory Reserve	\$ 1,607,863	
Prepaid Expenditures	366,858	
Revolving Cash Reserve	<u>144,000</u>	
<b>Restricted:</b>		
Learning Recovery	21,156,220	
Arts/Music/Instructional	18,961,423	
TK Expansion (Portables)	18,000,000	
Textbooks	7,431,020	
Educator Effectiveness	4,655,278	
Kitchen Infrastructure	3,754,968	
Prop 28	3,097,797	
A-G Completion Grant	1,949,775	
Restricted Routine Maint.	991,062	
Special Education	823,413	
Other One-Time Grants	778,266	
Equity Multiplier	<u>751,039</u>	
<b>Committed:</b>		
10% Stabilization, BP 3100	67,200,302	
Site/Dept Long Term Plans	17,867,466	
Technology Refresh	6,465,472	
Textbooks	5,590,035	
Capital Equip. Refresh	<u>5,096,909</u>	
		<b><u>102,220,264</u></b>
<b>Estimated General Reserve 6/30/24</b>		<b>\$ <u>72,619,593</u></b>
<b>General Reserve as % of Expenditures</b>		<b>10.81%</b>
<b>One-Time Items in the 2023-24 Budget:</b>		
LCFF Prior Year Adj		1,574,834
Insurance Assessment		1,558,355
One Time Savings from ELOP		(2,503,963)
One time AMS savings		(3,097,797)
Savings from Vacancies/net of site C/O spent		(3,343,377)
FMV Adjustment		(3,940,740)
One-Time Revenues		<u>(13,056,184)</u>
<b>Total One-Time Items</b>		<b>\$ (22,808,872)</b>
<b>Ongoing Operating Deficit (1+2)</b>		<b>\$ (6,841,621)</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>01 - GENERAL FUND</b>	<b>\$660,424,247</b>	<b>\$682,321,867</b>	<b>\$687,971,075</b>	<b>\$27,546,828</b>	<b>\$5,649,208</b>	<b>4.2</b>	<b>0.8</b>
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8011 - LCFF State Aid - Current Year</b>							
801100 - REVENUE LIMIT STATE AID	285,841,696	257,505,474	319,838,571	33,996,875	62,333,097	11.9	24.2
	<b>\$285,841,696</b>	<b>\$257,505,474</b>	<b>\$319,838,571</b>	<b>\$33,996,875</b>	<b>\$62,333,097</b>	<b>11.9</b>	<b>24.2</b>
<b>8012 - Education Protection Account State Aid - Current Year</b>							
801200 - EDUCATIONAL PROTECTION ACCT.	121,531,278	128,172,710	63,274,348	(58,256,930)	(64,898,362)	(47.9)	(50.6)
	<b>\$121,531,278</b>	<b>\$128,172,710</b>	<b>\$63,274,348</b>	<b>(\$58,256,930)</b>	<b>(\$64,898,362)</b>	<b>(47.9)</b>	<b>(50.6)</b>
<b>8019 - LCFF/Revenue Limit State Aid - Prior Years</b>							
801900 - RL ST AID PRIOR YEAR	0	0	(1,574,833)	(1,574,833)	(1,574,833)	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>(\$1,574,833)</b>	<b>(\$1,574,833)</b>	<b>(\$1,574,833)</b>	<b>N/A</b>	<b>N/A</b>
<b>8021 - Homeowners' Exemptions</b>							
802100 - RL HOMEOWNERS	668,648	649,344	649,344	(19,304)	0	(2.9)	0.0
	<b>\$668,648</b>	<b>\$649,344</b>	<b>\$649,344</b>	<b>(\$19,304)</b>	<b>\$0</b>	<b>(2.9)</b>	<b>0.0</b>
<b>8029 - Other Subventions/In-Lieu Taxes</b>							
802900 - RL CTY OTH IN-LIEU TAXES	9,231	10,037	0	(9,231)	(10,037)	(100.0)	(100.0)
	<b>\$9,231</b>	<b>\$10,037</b>	<b>\$0</b>	<b>(\$9,231)</b>	<b>(\$10,037)</b>	<b>(100.0)</b>	<b>(100.0)</b>
<b>8041 - Secured Roll Taxes</b>							
804100 - RL SECURED ROLL TAXES	90,559,866	105,986,975	106,842,339	16,282,473	855,364	18.0	0.8
	<b>\$90,559,866</b>	<b>\$105,986,975</b>	<b>\$106,842,339</b>	<b>\$16,282,473</b>	<b>\$855,364</b>	<b>18.0</b>	<b>0.8</b>
<b>8042 - Unsecured Roll Taxes</b>							
804200 - RL UNSECURED ROLL TAXES	4,288,403	4,756,390	5,264,652	976,249	508,262	22.8	10.7
	<b>\$4,288,403</b>	<b>\$4,756,390</b>	<b>\$5,264,652</b>	<b>\$976,249</b>	<b>\$508,262</b>	<b>22.8</b>	<b>10.7</b>
<b>8043 - Prior Years' Taxes</b>							
804300 - RL PRIOR YRS TAXES	153,489	240,840	324,148	170,659	83,308	111.2	34.6
	<b>\$153,489</b>	<b>\$240,840</b>	<b>\$324,148</b>	<b>\$170,659</b>	<b>\$83,308</b>	<b>111.2</b>	<b>34.6</b>
<b>8044 - Supplemental Taxes</b>							
804400 - RL SUPPLEMENTAL TAXES	1,093,609	1,291,503	1,844,726	751,117	553,223	68.7	42.8
	<b>\$1,093,609</b>	<b>\$1,291,503</b>	<b>\$1,844,726</b>	<b>\$751,117</b>	<b>\$553,223</b>	<b>68.7</b>	<b>42.8</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8045 - Education Revenue Augmentation Fund (ERAF)</b>							
804500 - RL ERAF	(3,318,313)	(3,554,762)	(3,379,230)	(60,917)	175,532	1.8	(4.9)
	<b>(\$3,318,313)</b>	<b>(\$3,554,762)</b>	<b>(\$3,379,230)</b>	<b>(\$60,917)</b>	<b>\$175,532</b>	<b>1.8</b>	<b>(4.9)</b>
<b>8047 - Community Redevelopment Funds</b>							
804700 - RL COMM REDEVL FUNDS	0	4,155,564	4,798,644	4,798,644	643,080	N/A	15.5
	<b>\$0</b>	<b>\$4,155,564</b>	<b>\$4,798,644</b>	<b>\$4,798,644</b>	<b>\$643,080</b>	<b>N/A</b>	<b>15.5</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	8,001	8,001	8,001	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$8,001</b>	<b>\$8,001</b>	<b>\$8,001</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)	(2,744,653)	(2,798,115)	(424,781)	(53,462)	17.9	1.9
	<b>(\$2,373,334)</b>	<b>(\$2,744,653)</b>	<b>(\$2,798,115)</b>	<b>(\$424,781)</b>	<b>(\$53,462)</b>	<b>17.9</b>	<b>1.9</b>
<b>8010 - 8099 Revenue Limit Sources</b>	<b>\$498,454,573</b>	<b>\$496,469,422</b>	<b>\$495,092,596</b>	<b>(\$3,361,977)</b>	<b>(\$1,376,826)</b>	<b>(0.7)</b>	<b>(0.3)</b>
<b>Percent of Total</b>	<b>75.5%</b>	<b>72.8%</b>	<b>72.0%</b>				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8100 - 8299 Federal Revenue</b>							
<b>8181 - Special Education - Entitlement</b>							
818100 - FED SP ED ENTITLEMENT	7,498,227	9,178,557	9,084,321	1,586,094	(94,236)	21.2	(1.0)
	<b>\$7,498,227</b>	<b>\$9,178,557</b>	<b>\$9,084,321</b>	<b>\$1,586,094</b>	<b>(\$94,236)</b>	<b>21.2</b>	<b>(1.0)</b>
<b>8182 - Special Education - Discretionary Grants</b>							
818200 - FED SP ED DISCRETIONARY GRANTS	700,159	726,026	747,999	47,840	21,973	6.8	3.0
818201 - FED SP ED DEF REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$700,159</b>	<b>\$726,026</b>	<b>\$747,999</b>	<b>\$47,840</b>	<b>\$21,973</b>	<b>6.8</b>	<b>3.0</b>
<b>8281 - FEMA</b>							
828100 - FEMA REVENUES	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8285 - Interagency Contracts Between LEAs</b>							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8287 - Pass-Through Revenues from Federal Sources</b>							
828700 - FED PASS-THROUGH REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8290 - All Other Federal Revenue</b>							
821000 - FED DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
829000 - FED OTH REV	38,170,338	47,227,882	42,819,496	4,649,158	(4,408,386)	12.2	(9.3)
829001 - PRIOR YEAR FEDERAL REVENUE	0	2,753,579	2,806,688	2,806,688	53,109	N/A	1.9
	<b>\$38,170,338</b>	<b>\$49,981,461</b>	<b>\$45,626,184</b>	<b>\$7,455,846</b>	<b>(\$4,355,277)</b>	<b>19.5</b>	<b>(8.7)</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$46,368,724</b>	<b>\$59,886,044</b>	<b>\$55,458,504</b>	<b>\$9,089,780</b>	<b>(\$4,427,540)</b>	<b>19.6</b>	<b>(7.4)</b>
<b>Percent of Total</b>	<b>7.0%</b>	<b>8.8%</b>	<b>8.1%</b>				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8300 - 8599 Other State Revenue</b>							
<b>8311 - Other State Apportionments - Current Year</b>							
831100 - ST OTH APPORTIONMENTS	38,259,105	39,445,523	39,499,610	1,240,505	54,087	3.2	0.1
	<b>\$38,259,105</b>	<b>\$39,445,523</b>	<b>\$39,499,610</b>	<b>\$1,240,505</b>	<b>\$54,087</b>	<b>3.2</b>	<b>0.1</b>
<b>8319 - Other State Apportionments - Prior Years</b>							
831900 - ST OTH APPORT PR YR	0	0	(110,382)	(110,382)	(110,382)	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>(\$110,382)</b>	<b>(\$110,382)</b>	<b>(\$110,382)</b>	<b>N/A</b>	<b>N/A</b>
<b>8520 - Child Nutrition</b>							
852000 - ST CHILD NUTRITION	0	0	127,956	127,956	127,956	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$127,956</b>	<b>\$127,956</b>	<b>\$127,956</b>	<b>N/A</b>	<b>N/A</b>
<b>8550 - Mandated Cost Reimbursements</b>							
855000 - ST MANDATED REIMB	1,744,958	1,912,668	1,912,668	167,710	0	9.6	0.0
	<b>\$1,744,958</b>	<b>\$1,912,668</b>	<b>\$1,912,668</b>	<b>\$167,710</b>	<b>\$0</b>	<b>9.6</b>	<b>0.0</b>
<b>8560 - State Lottery Revenue</b>							
856000 - ST LOTTERY	9,761,469	11,729,180	12,892,053	3,130,584	1,162,873	32.1	9.9
856001 - ST LOTTERY PR YR	0	690,927	910,523	910,523	219,595	N/A	31.8
	<b>\$9,761,469</b>	<b>\$12,420,108</b>	<b>\$13,802,576</b>	<b>\$4,041,107</b>	<b>\$1,382,468</b>	<b>41.4</b>	<b>11.1</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	43,150,835	43,828,653	(5,686,511)	677,818	(11.5)	1.6
859001 - ST OTHER REVENUE PR YR	574,187	3,666,752	3,837,239	3,263,052	170,487	568.3	4.6
	<b>\$50,089,350</b>	<b>\$46,817,587</b>	<b>\$47,665,892</b>	<b>(\$2,423,458)</b>	<b>\$848,305</b>	<b>(4.8)</b>	<b>1.8</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$99,854,882</b>	<b>\$100,595,886</b>	<b>\$102,898,320</b>	<b>\$3,043,438</b>	<b>\$2,302,434</b>	<b>3.0</b>	<b>2.3</b>
<b>Percent of Total</b>	<b>15.1%</b>	<b>14.7%</b>	<b>15.0%</b>				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8631 - Sale of Equipment and Supplies</b>							
863100 - LOC SALE OF EQUIP	25,000	38,915	39,231	14,231	316	56.9	0.8
	<b>\$25,000</b>	<b>\$38,915</b>	<b>\$39,231</b>	<b>\$14,231</b>	<b>\$316</b>	<b>56.9</b>	<b>0.8</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8600 - 8799 Other Local Revenue</b>							
<b>8639 - All Other Sales</b>							
863900 - LOC ALL OTH SALES	138,000	154,000	153,708	15,708	(292)	11.4	(0.2)
863910 - LOC CONCESSION SALES	19,800	21,400	23,994	4,194	2,594	21.2	12.1
863911 - LOC GATE/TICKET SALES	0	0	0	0	0	N/A	N/A
863912 - LOC FUNDRAISING	0	4,700	5,209	5,209	509	N/A	10.8
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	<b>\$157,800</b>	<b>\$180,100</b>	<b>\$182,911</b>	<b>\$25,111</b>	<b>\$2,811</b>	<b>15.9</b>	<b>1.6</b>
<b>8650 - Leases and Rentals</b>							
865000 - LOC LEASES & RENTAL	36,000	36,000	41,400	5,400	5,400	15.0	15.0
	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$41,400</b>	<b>\$5,400</b>	<b>\$5,400</b>	<b>15.0</b>	<b>15.0</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	1,925,000	5,925,000	7,806,968	5,881,968	1,881,968	305.6	31.8
	<b>\$1,925,000</b>	<b>\$5,925,000</b>	<b>\$7,806,968</b>	<b>\$5,881,968</b>	<b>\$1,881,968</b>	<b>305.6</b>	<b>31.8</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	3,940,790	3,940,790	3,940,790	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$3,940,790</b>	<b>\$3,940,790</b>	<b>\$3,940,790</b>	<b>N/A</b>	<b>N/A</b>
<b>8677 - Interagency Services Between LEAs</b>							
867700 - LOC INTERAGENCY	0	0	5,000	5,000	5,000	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>N/A</b>	<b>N/A</b>
<b>8689 - All Other Fees and Contracts</b>							
868900 - LOC ALL OTH FEES	3,542,209	4,122,895	4,106,331	564,122	(16,563)	15.9	(0.4)
868901 - LOC SHOP CRD DIR#1	1,800	6,992	9,453	7,653	2,461	425.1	35.2
868902 - LOC SHOP CRD DIR#2	3,700	8,287	7,838	4,138	(449)	111.8	(5.4)
868903 - LOC SHOP CRD DIR#3	1,000	4,400	4,400	3,400	0	340.0	0.0
868904 - LOC SHOP CRD DIR#4	0	581	581	581	0	N/A	0.0
868905 - LOC SHOP CRD DIR#5	0	3,660	3,660	3,660	0	N/A	0.0
868906 - LOC SHOP CRD DIR#6	0	0	0	0	0	N/A	N/A
868909 - LOC SPORTS & REC ELEM ATH	0	0	0	0	0	N/A	N/A
868914 - LOC SPONSORS	0	0	6,000	6,000	6,000	N/A	N/A
868940 - LOC SOS EXTERNAL FEES	1,748,944	2,019,301	2,394,941	645,997	375,640	36.9	18.6
868941 - LOC SOS CUSD FEES	630,000	812,338	786,321	156,321	(26,017)	24.8	(3.2)
	<b>\$5,927,653</b>	<b>\$6,978,453</b>	<b>\$7,319,525</b>	<b>\$1,391,872</b>	<b>\$341,072</b>	<b>23.5</b>	<b>4.9</b>



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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	8,001	8,001	8,001	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$8,001</b>	<b>\$8,001</b>	<b>\$8,001</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
861001 - LOCAL PY REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	2,858,396	6,737,673	8,068,911	5,210,516	1,331,238	182.3	19.8
869905 - PREPAYMENTS/DEPOSITS	0	300	64,509	64,509	64,209	N/A	21403.0
869910 - LOC REBATE-CCARD	90,000	96,248	128,026	38,026	31,778	42.3	33.0
869915 - REIMB REVENUE	150,000	160,000	197,661	47,661	37,661	31.8	23.5
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	0	74,693	1,547,686	1,547,686	1,472,993	N/A	1972.1
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	0	31,109	42,375	42,375	11,267	N/A	36.2
869941 - CVRC/EARLY INTER SUPPL	2,611,054	2,714,718	2,763,607	152,554	48,890	5.8	1.8
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	217,270	185,051	(112,647)	(32,219)	(37.8)	(14.8)
	<b>\$6,007,147</b>	<b>\$10,032,011</b>	<b>\$12,997,827</b>	<b>\$6,990,680</b>	<b>\$2,965,816</b>	<b>116.4</b>	<b>29.6</b>
<b>8783 - All Other Transfers from JPAs</b>							
878300 - TRANSFER FROM JPA	1,337,467	1,399,604	1,399,570	62,103	(34)	4.6	0.0
	<b>\$1,337,467</b>	<b>\$1,399,604</b>	<b>\$1,399,570</b>	<b>\$62,103</b>	<b>(\$34)</b>	<b>4.6</b>	<b>0.0</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$15,416,068</b>	<b>\$24,590,083</b>	<b>\$33,741,224</b>	<b>\$18,325,156</b>	<b>\$9,151,140</b>	<b>118.9</b>	<b>37.2</b>
<b>Percent of Total</b>	<b>2.3%</b>	<b>3.6%</b>	<b>4.9%</b>				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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
898004 - CONTRIBUTION AB 181	0	0	0	0	0	N/A	N/A
	<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>				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>01 - GENERAL FUND</b>	<b>\$643,509,201</b>	<b>\$696,688,021</b>	<b>\$672,003,823</b>	<b>\$28,494,622</b>	<b>(\$24,684,198)</b>	<b>4.4</b>	<b>(3.5)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	174,692,932	184,541,408	182,657,569	7,964,636	(1,883,839)	4.6	(1.0)
110015 - TEACHER ASSIST	0	30,201	29,656	29,656	(546)	N/A	(1.8)
110040 - TEACH SAL SUMMER/HOURLY	2,706,266	4,261,904	3,416,801	710,536	(845,103)	26.3	(19.8)
110050 - TEACH SAL SUB	3,469,536	4,022,733	4,164,436	694,901	141,703	20.0	3.5
110051 - TEACH SAL SCH BUS SUB	1,459,253	2,561,661	1,978,254	519,001	(583,407)	35.6	(22.8)
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	7,632,232	8,935,292	9,245,346	1,613,114	310,054	21.1	3.5
110065 - CERT CLASS COVERAGE STIPEND	544,060	302,202	262,113	(281,947)	(40,089)	(51.8)	(13.3)
110070 - TEACH SAL XTRA PD	3,146,172	3,621,275	3,654,607	508,435	33,331	16.2	0.9
110099 - TEACHER REIMBURSABLE	0	0	128,691	128,691	128,691	N/A	N/A
	<b>\$193,650,451</b>	<b>\$208,276,677</b>	<b>\$205,537,472</b>	<b>\$11,887,021</b>	<b>(\$2,739,205)</b>	<b>6.1</b>	<b>(1.3)</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120001 - LIBRARIAN SAL	386,234	360,715	360,715	(25,519)	0	(6.6)	0.0
120002 - GUIDANCE SAL GLS/GIS	10,570,187	10,637,445	10,652,069	81,881	14,624	0.8	0.1
120003 - PSYCH/MENTAL HEALTH SP SAL	8,681,997	9,788,274	9,594,215	912,218	(194,060)	10.5	(2.0)
120004 - NURSE SAL	4,715,845	4,900,264	4,771,434	55,589	(128,829)	1.2	(2.6)
120040 - PUPIL SUPPORT HRLY	18,839	25,305	24,896	6,057	(409)	32.2	(1.6)
120050 - PUPIL SUPPORT SUB	160,817	338,872	297,728	136,910	(41,145)	85.1	(12.1)
120090 - Pupil Support Extra Time	1,200	1,200	0	(1,200)	(1,200)	(100.0)	(100.0)
	<b>\$24,535,119</b>	<b>\$26,052,075</b>	<b>\$25,701,057</b>	<b>\$1,165,938</b>	<b>(\$351,018)</b>	<b>4.8</b>	<b>(1.3)</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	6,725,790	6,775,431	6,643,640	(82,150)	(131,791)	(1.2)	(1.9)
130002 - COORDINATOR SAL	348,368	444,659	446,550	98,182	1,891	28.2	0.4
130003 - LEARNING DIRECTOR SAL	4,533,687	4,879,022	4,905,379	371,693	26,357	8.2	0.5
130005 - DEPUTY PRINCIPAL SAL	990,757	1,048,661	1,047,768	57,011	(893)	5.8	(0.1)
130007 - DIRECTORS ACTI/ATHL/ASST SAL	893,339	807,414	768,414	(124,926)	(39,001)	(14.0)	(4.8)
130008 - DIST ADM SAL	5,387,351	5,884,349	5,885,093	497,742	744	9.2	0.0
130050 - CERT ADMIN SUB	0	0	48,149	48,149	48,149	N/A	N/A
130060 - CERT SUP & ADM STIPEND	0	0	0	0	0	N/A	N/A
	<b>\$18,879,291</b>	<b>\$19,839,536</b>	<b>\$19,744,992</b>	<b>\$865,701</b>	<b>(\$94,544)</b>	<b>4.6</b>	<b>(0.5)</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1900 - Other Certificated Salaries</b>							
190001 - RES TEACH/TOSA SAL	4,821,455	5,791,171	5,906,997	1,085,542	115,826	22.5	2.0
190002 - TOSA INSTR COACH	574,578	614,756	549,602	(24,976)	(65,154)	(4.3)	(10.6)
190003 - TRANSITION COORDINATORS	1,926,190	1,733,227	1,722,463	(203,727)	(10,764)	(10.6)	(0.6)
190005 - PROGRAM SPECIALIST	2,606,911	2,729,443	2,659,146	52,235	(70,297)	2.0	(2.6)
190040 - OTH CERT HOURLY	15,134	3,831	3,899	(11,235)	67	(74.2)	1.8
190050 - OTH CERT SUB	0	0	23,919	23,919	23,919	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	555,656	233,288	196,413	(359,243)	(36,875)	(64.7)	(15.8)
190090 - CERT OTH SAL	30,571	30,571	41,937	11,366	11,366	37.2	37.2
190099 - CERT REIMB SAL	0	0	12,825	12,825	12,825	N/A	N/A
	<b>\$10,530,495</b>	<b>\$11,136,287</b>	<b>\$11,117,199</b>	<b>\$586,704</b>	<b>(\$19,088)</b>	<b>5.6</b>	<b>(0.2)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$247,595,356</b>	<b>\$265,304,575</b>	<b>\$262,100,720</b>	<b>\$14,505,364</b>	<b>(\$3,203,856)</b>	<b>5.9</b>	<b>(1.2)</b>
<b>Percent of Total</b>	<b>38.5%</b>	<b>38.1%</b>	<b>39.0%</b>				
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	20,955,749	23,368,827	23,696,951	2,741,202	328,125	13.1	1.4
210002 - EDUCATIONAL INTERPRETER	897,215	856,086	806,698	(90,517)	(49,388)	(10.1)	(5.8)
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	161,609	226,106	173,259	11,650	(52,848)	7.2	(23.4)
210050 - INSTR ASSIST SUB	597,951	805,002	821,088	223,138	16,086	37.3	2.0
210060 - CLASS INSTRUCTIONAL STIPEND	0	0	2,500	2,500	2,500	N/A	N/A
210070 - INSTRUCT ASST OT	3,900	23,474	32,045	28,145	8,571	721.7	36.5
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>\$25,279,494</b>	<b>\$25,532,541</b>	<b>\$2,916,117</b>	<b>\$253,047</b>	<b>12.9</b>	<b>1.0</b>

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

Fund: 01	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
SubFund: -							
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2200 - Classified Support Salaries</b>							
220001 - HEALTH AIDE/OCCUP THERAPIST	6,566,215	7,167,479	6,516,288	(49,927)	(651,191)	(0.8)	(9.1)
220002 - INSTR MEDIA/LIBRARY	1,789,317	1,859,662	1,851,020	61,704	(8,642)	3.4	(0.5)
220003 - CUSTODIAL SAL	8,797,773	8,724,206	9,150,774	353,001	426,567	4.0	4.9
220005 - GROUNDS SAL	2,871,997	2,748,522	2,886,416	14,419	137,894	0.5	5.0
220006 - WAREHOUSE SAL	368,077	368,077	388,321	20,244	20,244	5.5	5.5
220007 - MAINTENANCE SAL	4,108,706	4,020,928	4,246,702	137,996	225,774	3.4	5.6
220008 - COMMUNITY LIAISON	163,592	172,579	171,781	8,189	(798)	5.0	(0.5)
220010 - ATTENDANCE OFFICER SAL	358,989	421,335	421,335	62,346	0	17.4	0.0
220020 - FOOD SERVICE SAL	364,840	364,650	362,375	(2,465)	(2,275)	(0.7)	(0.6)
220030 - TRANSPORTATION OTHER	1,074,545	1,085,135	1,298,250	223,706	213,116	20.8	19.6
220031 - BUS DRIVER SAL	4,118,403	3,787,606	3,959,088	(159,315)	171,482	(3.9)	4.5
220040 - CLASS SUPPORT HOURLY	124,912	714,002	751,069	626,156	37,066	501.3	5.2
220050 - CLASS SUPPORT SUB	1,546,060	1,393,727	1,458,246	(87,814)	64,519	(5.7)	4.6
220060 - FOOD SERVICE STIPEND	12,350	12,692	12,854	504	162	4.1	1.3
220070 - CLASS SUPPORT OT	964,843	1,095,967	1,376,682	411,839	280,715	42.7	25.6
220090 - CLASSIFIED SUPPORT OTHER	77,520	81,383	74,943	(2,576)	(6,440)	(3.3)	(7.9)
220099 - M&O REIMB SAL	0	0	800	800	800	N/A	N/A
	<b>\$33,308,137</b>	<b>\$34,017,951</b>	<b>\$34,926,944</b>	<b>\$1,618,807</b>	<b>\$908,993</b>	<b>4.9</b>	<b>2.7</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	12,111,532	12,475,348	12,518,783	407,251	43,435	3.4	0.3
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	85,414	72,685	(58,319)	(12,729)	(44.5)	(14.9)
	<b>\$12,305,536</b>	<b>\$12,623,762</b>	<b>\$12,654,468</b>	<b>\$348,932</b>	<b>\$30,706</b>	<b>2.8</b>	<b>0.2</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	20,233,696	21,233,395	21,051,094	817,397	(182,302)	4.0	(0.9)
240040 - CLASS BUSINESS SUPPORT HRLY	19,509	23,097	18,657	(852)	(4,440)	(4.4)	(19.2)
240050 - CLASS BUSINESS SUPPORT SUB	479,169	474,227	435,901	(43,268)	(38,326)	(9.0)	(8.1)
240070 - CLASS BUSINESS SUPPORT OT	65,489	143,747	124,268	58,778	(19,479)	89.8	(13.6)
240090 - CLASS BUSINESS SUPPORT OTHER	3,400	1,400	1,110	(2,290)	(290)	(67.3)	(20.7)
	<b>\$20,801,264</b>	<b>\$21,875,866</b>	<b>\$21,631,029</b>	<b>\$829,765</b>	<b>(\$244,837)</b>	<b>4.0</b>	<b>(1.1)</b>
<b>2900 - Other Classified Salaries</b>							
290001 - RECREATION SAL	342,582	361,491	361,432	18,850	(59)	5.5	0.0
290002 - CAMPUS MONITOR SAL	1,325,460	1,346,221	1,253,367	(72,092)	(92,854)	(5.4)	(6.9)

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2900 - Other Classified Salaries</b>							
290004 - MGMT-SCHL RES OFFCR	247,730	268,545	268,198	20,468	(347)	8.3	(0.1)
290005 - RESOURCE OFFICER SAL	794,069	777,559	787,441	(6,628)	9,882	(0.8)	1.3
290006 - STUDENT LIAISON	3,421,588	3,762,356	3,647,381	225,793	(114,975)	6.6	(3.1)
290011 - CLASSIFIED TEACHER/THEATRE	550,634	532,054	532,054	(18,580)	0	(3.4)	0.0
290040 - OTH CL HOURLY	603,119	837,965	836,455	233,335	(1,510)	38.7	(0.2)
290050 - OTHER CLASS SUB	133,406	116,907	177,278	43,872	60,371	32.9	51.6
290060 - CLASSIFIED STIPEND	4,600,387	5,044,437	4,842,788	242,401	(201,649)	5.3	(4.0)
290070 - OTH CLASSIFIED OT	17,026	28,600	43,097	26,071	14,496	153.1	50.7
290090 - OTHER CLASSIFIED SAL	50,117	20,792	16,317	(33,800)	(4,475)	(67.4)	(21.5)
290099 - CLASSIFIED REIMB	0	0	18,633	18,633	18,633	N/A	N/A
	<b>\$12,086,117</b>	<b>\$13,096,928</b>	<b>\$12,784,441</b>	<b>\$698,324</b>	<b>(\$312,487)</b>	<b>5.8</b>	<b>(2.4)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$101,117,478</b>	<b>\$106,894,001</b>	<b>\$107,529,423</b>	<b>\$6,411,945</b>	<b>\$635,422</b>	<b>6.3</b>	<b>0.6</b>
<b>Percent of Total</b>	<b>15.7%</b>	<b>15.3%</b>	<b>16.0%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	72,751,005	68,983,665	69,097,334	(3,653,671)	113,669	(5.0)	0.2
310190 - STRS CERT	1,029,799	1,359,493	834,411	(195,388)	(525,082)	(19.0)	(38.6)
	<b>\$73,780,804</b>	<b>\$70,343,158</b>	<b>\$69,931,744</b>	<b>(\$3,849,059)</b>	<b>(\$411,413)</b>	<b>(5.2)</b>	<b>(0.6)</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	857,793	759,427	557,998	(299,795)	(201,429)	(34.9)	(26.5)
310291 - STRS CLASSIFIED	3,855	22,313	12,212	8,357	(10,101)	216.8	(45.3)
	<b>\$861,648</b>	<b>\$781,740</b>	<b>\$570,210</b>	<b>(\$291,438)</b>	<b>(\$211,530)</b>	<b>(33.8)</b>	<b>(27.1)</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	485,991	667,961	645,959	159,968	(22,003)	32.9	(3.3)
320190 - PERS CERTIFICATED	0	19	97	97	78	N/A	414.9
	<b>\$485,991</b>	<b>\$667,980</b>	<b>\$646,056</b>	<b>\$160,065</b>	<b>(\$21,924)</b>	<b>32.9</b>	<b>(3.3)</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	24,312,270	24,419,926	24,613,949	301,679	194,023	1.2	0.8
320290 - PERS CLASSIFIED	510,344	752,007	694,119	183,774	(57,889)	36.0	(7.7)
	<b>\$24,822,615</b>	<b>\$25,171,933</b>	<b>\$25,308,068</b>	<b>\$485,453</b>	<b>\$136,135</b>	<b>2.0</b>	<b>0.5</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	146,419	164,596	158,291	11,873	(6,304)	8.1	(3.8)
330101 - MEDICARE CERT	3,468,074	3,610,277	3,589,243	121,168	(21,034)	3.5	(0.6)
330102 - SUPPLEMENTAL RETIREMENT CERT	4,173	7,569	9,377	5,204	1,808	124.7	23.9
330190 - SOCIAL SECURITY CERT	7,351	9,119	17,258	9,907	8,140	134.8	89.3
330191 - MEDICARE CERT	72,159	105,626	103,514	31,355	(2,112)	43.5	(2.0)
330192 - SUPPLEMENTAL RETIREMENT CERT	1,530	6,618	52,329	50,799	45,711	3319.8	690.7
	<b>\$3,699,707</b>	<b>\$3,903,804</b>	<b>\$3,930,013</b>	<b>\$230,306</b>	<b>\$26,209</b>	<b>6.2</b>	<b>0.7</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	5,846,077	5,784,916	5,628,837	(217,240)	(156,079)	(3.7)	(2.7)
330201 - MEDICARE CLASS	1,451,877	1,508,651	1,420,803	(31,074)	(87,848)	(2.1)	(5.8)
330202 - SUPPLEMENTAL RETIREMENT CLASS	185,977	195,400	157,656	(28,321)	(37,743)	(15.2)	(19.3)
330290 - SOCIAL SECURITY CLASS	203,584	255,166	263,370	59,786	8,204	29.4	3.2
330291 - MEDICARE CLASS	66,318	86,777	90,990	24,673	4,213	37.2	4.9
330292 - SUPPLEMENTAL RETIREMENT CLASS	53,880	64,994	62,208	8,328	(2,787)	15.5	(4.3)
	<b>\$7,807,713</b>	<b>\$7,895,904</b>	<b>\$7,623,864</b>	<b>(\$183,849)</b>	<b>(\$272,041)</b>	<b>(2.4)</b>	<b>(3.4)</b>
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	33,395,976	33,563,805	33,107,685	(288,291)	(456,120)	(0.9)	(1.4)
340112 - DENTAL CERT	2,210,703	2,183,998	2,155,275	(55,428)	(28,723)	(2.5)	(1.3)
340113 - VISION CERT	424,836	419,827	424,293	(543)	4,466	(0.1)	1.1
340114 - LIFE INS CERT	155,014	155,893	163,168	8,154	7,276	5.3	4.7
	<b>\$36,186,529</b>	<b>\$36,323,522</b>	<b>\$35,850,421</b>	<b>(\$336,108)</b>	<b>(\$473,101)</b>	<b>(0.9)</b>	<b>(1.3)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	18,871,234	18,919,013	18,796,080	(75,154)	(122,933)	(0.4)	(0.6)
340212 - DENTAL CLASS	1,263,550	1,236,921	1,231,362	(32,188)	(5,559)	(2.5)	(0.4)
340213 - VISION CLASS	242,928	237,783	236,646	(6,282)	(1,137)	(2.6)	(0.5)
340214 - LIFE INS CLASS	82,592	82,429	82,242	(350)	(187)	(0.4)	(0.2)
340216 - DIS CLASS	237,746	246,070	231,801	(5,945)	(14,269)	(2.5)	(5.8)
	<b>\$20,698,049</b>	<b>\$20,722,216</b>	<b>\$20,578,130</b>	<b>(\$119,919)</b>	<b>(\$144,086)</b>	<b>(0.6)</b>	<b>(0.7)</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	134,766	126,875	142,714	7,948	15,839	5.9	12.5
350190 - SUI CERT	4,818	4,293	3,862	(956)	(431)	(19.8)	(10.0)
	<b>\$139,584</b>	<b>\$131,168</b>	<b>\$146,576</b>	<b>\$6,992</b>	<b>\$15,408</b>	<b>5.0</b>	<b>11.7</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	92,512	51,413	49,241	(43,270)	(2,172)	(46.8)	(4.2)
350290 - SUI CLASS	15,503	10,270	3,164	(12,339)	(7,106)	(79.6)	(69.2)
	<b>\$108,015</b>	<b>\$61,683</b>	<b>\$52,405</b>	<b>(\$55,609)</b>	<b>(\$9,278)</b>	<b>(51.5)</b>	<b>(15.0)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	2,885,040	3,069,508	3,061,498	176,458	(8,010)	6.1	(0.3)
360190 - W/C CERT	64,466	89,880	83,949	19,483	(5,931)	30.2	(6.6)
	<b>\$2,949,506</b>	<b>\$3,159,388</b>	<b>\$3,145,447</b>	<b>\$195,941</b>	<b>(\$13,941)</b>	<b>6.6</b>	<b>(0.4)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	1,199,049	1,198,633	1,212,948	13,899	14,315	1.2	1.2
360290 - W/C CLASS	38,821	57,219	55,605	16,784	(1,615)	43.2	(2.8)
	<b>\$1,237,870</b>	<b>\$1,255,853</b>	<b>\$1,268,553</b>	<b>\$30,683</b>	<b>\$12,700</b>	<b>2.5</b>	<b>1.0</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	7,817,991	8,228,191	8,138,365	320,374	(89,826)	4.1	(1.1)
	<b>\$7,817,991</b>	<b>\$8,228,191</b>	<b>\$8,138,365</b>	<b>\$320,374</b>	<b>(\$89,826)</b>	<b>4.1</b>	<b>(1.1)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	2,555,795	2,606,670	2,634,858	79,063	28,189	3.1	1.1
	<b>\$2,555,795</b>	<b>\$2,606,670</b>	<b>\$2,634,858</b>	<b>\$79,063</b>	<b>\$28,189</b>	<b>3.1</b>	<b>1.1</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>



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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	1,024,715	1,039,050	76,806	14,335	8.0	1.4
390104 - AB 1522 ACCRUAL	5,836	1,126	15,702	9,866	14,576	169.0	1294.2
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	21,540	30,856	28,252	6,712	(2,604)	31.2	(8.4)
390194 - AB 1522 ACCRUAL	11,126	14,986	63,551	52,425	48,565	471.2	324.1
	<b>\$1,000,747</b>	<b>\$1,071,683</b>	<b>\$1,146,555</b>	<b>\$145,808</b>	<b>\$74,872</b>	<b>14.6</b>	<b>7.0</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	401,367	392,711	(8,070)	(8,655)	(2.0)	(2.2)
390204 - AB 1522 ACCRUAL	745	621	267	(477)	(354)	(64.1)	(57.0)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	16,845	24,217	25,337	8,491	1,120	50.4	4.6
390294 - AB 1522 ACCRUAL	20,591	28,587	31,845	11,255	3,258	54.7	11.4
	<b>\$438,962</b>	<b>\$454,792</b>	<b>\$450,160</b>	<b>\$11,198</b>	<b>(\$4,632)</b>	<b>2.6</b>	<b>(1.0)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$184,591,524</b>	<b>\$182,779,685</b>	<b>\$181,421,426</b>	<b>(\$3,170,098)</b>	<b>(\$1,358,258)</b>	<b>(1.7)</b>	<b>(0.7)</b>
<b>Percent of Total</b>	<b>28.7%</b>	<b>26.2%</b>	<b>27.0%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>82.9%</b>	<b>79.7%</b>	<b>82.0%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	5,956,794	5,591,393	6,353,400	396,606	762,007	6.7	13.6
	<b>\$5,956,794</b>	<b>\$5,591,393</b>	<b>\$6,353,400</b>	<b>\$396,606</b>	<b>\$762,007</b>	<b>6.7</b>	<b>13.6</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>4000 - 4999 Books and Supplies</b>							
<b>4200 - Books and Other Reference Materials</b>							
420000 - OTH BOOKS/LIBRARY	14,838	228,059	146,532	131,694	(81,527)	887.6	(35.7)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	<b>\$14,838</b>	<b>\$228,059</b>	<b>\$146,532</b>	<b>\$131,694</b>	<b>(\$81,527)</b>	<b>887.6</b>	<b>(35.7)</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	10,118,578	16,755,887	6,177,567	(3,941,011)	(10,578,320)	(38.9)	(63.1)
430001 - SUPPLIES CARRYOVER	(6,265)	1,880,282	9,745	16,010	(1,870,537)	(255.6)	(99.5)
430002 - HOLDING INSTR SUPP	20,855,103	(4,267,700)	0	(20,855,103)	4,267,700	(100.0)	(100.0)
430004 - PRINTING/PUBLISHING	46,000	98,719	87,267	41,267	(11,452)	89.7	(11.6)
430005 - FOOD/IN-HOUSE MEETINGS	508,417	957,442	742,532	234,115	(214,909)	46.0	(22.4)
430006 - FOOD SUP SIERRA OUTDOOR	366,660	354,072	375,011	8,351	20,939	2.3	5.9
430007 - SUPPLIES/SOFTWARE	6,302	3,075	9,698	3,396	6,623	53.9	215.4
430008 - SUPPLIES NON-CLASSROOM	4,510,950	7,620,883	4,195,030	(315,920)	(3,425,853)	(7.0)	(45.0)
430010 - SUPPLIES IMMUNIZATION	0	143	0	0	(143)	N/A	(100.0)
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	9,472	9,472	5,996	(3,476)	(3,476)	(36.7)	(36.7)
430013 - ASSESSMENT SUPPLIES	31,000	48,455	50,937	19,937	2,482	64.3	5.1
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	2,900	12,400	7,036	4,136	(5,364)	142.6	(43.3)
430026 - FACILITY USE SUPPLIES	13,500	14,500	12,602	(898)	(1,898)	(6.7)	(13.1)
430031 - VANDALISM	126,000	166,000	143,713	17,713	(22,287)	14.1	(13.4)
430038 - UNIFORMS	242,194	223,597	184,120	(58,074)	(39,477)	(24.0)	(17.7)
430040 - SUPPLIES - DISTRICT EVENTS	30,000	25,000	30,712	712	5,712	2.4	22.8
430050 - SUPPLIES M&O	2,155,000	2,709,725	2,535,323	380,323	(174,402)	17.6	(6.4)
430051 - SMALL TOOLS M&O	500	600	486	(14)	(114)	(2.7)	(18.9)
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	85	(415)	(415)	(82.9)	(82.9)
430055 - SUPPLIES POOL	400,000	500,000	572,816	172,816	72,816	43.2	14.6
430060 - SUPPLIES GROUNDS	495,000	555,000	497,040	2,040	(57,960)	0.4	(10.4)
430061 - SUPPLIES HAZARDOUS WASTE	0	1,300	3,786	3,786	2,486	N/A	191.2
430062 - SUPPLIES FIBAR M&O	60,000	30,000	23,447	(36,553)	(6,553)	(60.9)	(21.8)
430063 - SUPPLIES IRRIGATION	300,000	370,000	364,354	64,354	(5,646)	21.5	(1.5)
430064 - CHEMICAL PRE-EMERGENT	15,000	100,000	89,873	74,873	(10,127)	499.2	(10.1)
430065 - SUPP VARSITY FIELD	45,000	40,000	46,045	1,045	6,045	2.3	15.1
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	145,496	175,453	119,625	(25,871)	(55,828)	(17.8)	(31.8)
430071 - SHOP TOOLS	9,848	21,242	19,096	9,248	(2,146)	93.9	(10.1)

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430072 - GAS	317,800	485,000	525,673	207,873	40,673	65.4	8.4
430073 - DIESEL	670,400	847,555	1,007,146	336,746	159,591	50.2	18.8
430074 - SUPP OIL & GR TRANSP	120,205	114,143	76,169	(44,036)	(37,974)	(36.6)	(33.3)
430075 - TIRES/OTH VEHICLES	255,057	249,500	215,362	(39,695)	(34,138)	(15.6)	(13.7)
430076 - REPAIR SUPP TRANSP	1,066,035	1,122,485	1,161,905	95,869	39,420	9.0	3.5
430082 - INVENTORY ADJUSTMENT	5,204	23,504	37,307	32,103	13,803	616.9	58.7
430091 - OFFSET FOR 5700 OBJECTS	62,157	38,590	0	(62,157)	(38,590)	(100.0)	(100.0)
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	0	0	889,589	889,589	889,589	N/A	N/A
	<b>\$42,984,014</b>	<b>\$31,286,824</b>	<b>\$20,217,095</b>	<b>(\$22,766,919)</b>	<b>(\$11,069,729)</b>	<b>(53.0)</b>	<b>(35.4)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	3,360,264	15,562,891	13,331,035	9,970,771	(2,231,857)	296.7	(14.3)
440005 - EQ REPL NON-CAP EQUIP	0	3,100	0	0	(3,100)	N/A	(100.0)
440012 - ERGONOMIC EQUIP OVER \$500	0	0	574	574	574	N/A	N/A
440099 - REIMB NON-CAP EQUIP \$500-24999	0	0	171,036	171,036	171,036	N/A	N/A
	<b>\$3,360,264</b>	<b>\$15,565,991</b>	<b>\$13,502,644</b>	<b>\$10,142,380</b>	<b>(\$2,063,347)</b>	<b>301.8</b>	<b>(13.3)</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>\$52,672,268</b>	<b>\$40,219,671</b>	<b>(\$12,096,239)</b>	<b>(\$12,452,597)</b>	<b>(23.1)</b>	<b>(23.6)</b>
<b>Percent of Total</b>	<b>8.1%</b>	<b>7.6%</b>	<b>6.0%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5100 - Subagreements for Services</b>							
510000 - SUBAGREEMENTS FOR SERVICES	4,975,823	6,846,827	5,858,506	882,684	(988,320)	17.7	(14.4)
	<b>\$4,975,823</b>	<b>\$6,846,827</b>	<b>\$5,858,506</b>	<b>\$882,684</b>	<b>(\$988,320)</b>	<b>17.7</b>	<b>(14.4)</b>
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	1,779,624	2,675,829	2,244,357	464,733	(431,472)	26.1	(16.1)
520002 - MILEAGE CLAIM REIMB	0	35,000	30,152	30,152	(4,848)	N/A	(13.9)
520010 - FIXED MILEAGE ALLOWANCE	311,752	344,692	355,096	43,344	10,404	13.9	3.0
520012 - FIXED MILEAGE/CLASSIFIED	56,544	56,544	50,459	(6,086)	(6,086)	(10.8)	(10.8)
520099 - CONF/TRAVEL REIM	0	0	0	0	0	N/A	N/A
	<b>\$2,147,921</b>	<b>\$3,112,065</b>	<b>\$2,680,064</b>	<b>\$532,144</b>	<b>(\$432,001)</b>	<b>24.8</b>	<b>(13.9)</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	78,489	82,006	59,456	(19,033)	(22,550)	(24.2)	(27.5)
580013 - ASSESSMENT SOFTWARE	29,000	26,745	0	(29,000)	(26,745)	(100.0)	(100.0)
	<b>\$107,489</b>	<b>\$108,751</b>	<b>\$59,456</b>	<b>(\$48,033)</b>	<b>(\$49,295)</b>	<b>(44.7)</b>	<b>(45.3)</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	4,670,009	1,333,809	1,419,393	40.0	43.7
545003 - OTHER INS	38,494	59,988	57,229	18,735	(2,759)	48.7	(4.6)
545004 - SELF INS CREDIT FR PROGRAMS	(1,566,137)	(1,920,544)	(1,590,863)	(24,726)	329,681	1.6	(17.2)
	<b>\$2,948,906</b>	<b>\$2,626,440</b>	<b>\$4,372,755</b>	<b>\$1,423,849</b>	<b>\$1,746,315</b>	<b>48.3</b>	<b>66.5</b>
<b>5500 - Operations and Housekeeping Services</b>							
550030 - WATER/SEWER	1,796,225	1,796,325	1,845,769	49,544	49,444	2.8	2.8
550040 - GARBAGE	708,900	714,550	895,168	186,268	180,618	26.3	25.3
550050 - PEST CONTROL	120,500	113,500	63,190	(57,310)	(50,310)	(47.6)	(44.3)
550060 - TOWEL SERVICE	2,500	2,500	2,023	(477)	(477)	(19.1)	(19.1)
550061 - DUST MOP SERVICE	25,000	32,000	42,529	17,529	10,529	70.1	32.9
550070 - FUEL OIL UTILITY	160,000	112,763	81,836	(78,164)	(30,927)	(48.9)	(27.4)
550080 - PG&E	8,359,328	9,889,828	10,993,215	2,633,887	1,103,387	31.5	11.2
550085 - SPURR	1,750,000	1,750,000	1,899,009	149,009	149,009	8.5	8.5
	<b>\$12,922,453</b>	<b>\$14,411,466</b>	<b>\$15,822,739</b>	<b>\$2,900,286</b>	<b>\$1,411,273</b>	<b>22.4</b>	<b>9.8</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	1,454,471	2,258,189	1,729,413	274,942	(528,777)	18.9	(23.4)
560002 - MAINTENANCE AGREEMENTS	3,158,032	3,648,175	3,407,356	249,324	(240,819)	7.9	(6.6)
560003 - ALARM SYSTEM	409,395	459,725	373,677	(35,718)	(86,048)	(8.7)	(18.7)
560004 - ALARM ADDITIONAL CHARGES	2,480	12,812	11,638	9,158	(1,174)	369.3	(9.2)
560005 - RENTAL	216,951	327,442	266,860	49,909	(60,582)	23.0	(18.5)
560006 - REPAIR EQUIP	663,370	283,220	430,567	(232,803)	147,348	(35.1)	52.0
560007 - MUSIC REPAIR	114,350	122,350	106,776	(7,574)	(15,574)	(6.6)	(12.7)
560009 - FIRE EXT SERV	41,000	41,000	35,601	(5,399)	(5,399)	(13.2)	(13.2)
560010 - BLDG LEASE/RENTS	56,400	59,800	59,800	3,400	0	6.0	0.0
560031 - REPAIR VANDALISM	15,000	15,000	10,337	(4,663)	(4,663)	(31.1)	(31.1)
560040 - SERVICE - DISTRICT EVENTS	0	20,000	24,201	24,201	4,201	N/A	21.0
560050 - REPAIR EQ M&O	905,000	1,072,525	944,011	39,011	(128,515)	4.3	(12.0)
560051 - REPAIR EQ, POOL	20,000	105,000	97,240	77,240	(7,760)	386.2	(7.4)
560070 - OUT SERVICE TRANSP	83,150	144,943	137,760	54,610	(7,183)	65.7	(5.0)
560071 - OUT SERV MECHANICAL	458,434	460,250	389,798	(68,636)	(70,452)	(15.0)	(15.3)

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560072 - EQ REPAIR/TRANSP	0	500,000	420,215	420,215	(79,785)	N/A	(16.0)
560085 - REP/EQ GAD DEPT	0	0	0	0	0	N/A	N/A
560099 - NON/CAPITAL/RENTAL REIMB	0	0	31,504	31,504	31,504	N/A	N/A
	<b>\$7,598,034</b>	<b>\$9,530,430</b>	<b>\$8,476,754</b>	<b>\$878,720</b>	<b>(\$1,053,676)</b>	<b>11.6</b>	<b>(11.1)</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
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>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	(18,000)	(18,007)	(19,333)	(1,333)	(1,326)	7.4	7.4
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)	(86,102)	(102)	(102)	0.1	0.1
575010 - DIRECT COST/MTCE INTERFUND	(16,538)	(14,098)	(6,450)	10,088	7,648	(61.0)	(54.2)
575020 - DIRECT COST/TRANSP INTERFUND	(11,634)	(40,405)	(31,498)	(19,864)	8,907	170.7	(22.0)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(20,369)	(32,523)	(30,609)	(10,240)	1,914	50.3	(5.9)
575047 - DIRECT COST/SEMINARS INTERFUND	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	(6,433)	(8,170)	(5,219)	1,214	2,952	(18.9)	(36.1)
575052 - DIRECT COST/SCANBACK INTERFUND	(3,637)	(3,592)	(1,741)	1,896	1,851	(52.1)	(51.5)
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(19,655)	(15,851)	(15,691)	3,964	159	(20.2)	(1.0)
575080 - INTER-FUND DIRECT COST FUEL	(14,006)	(22,380)	(17,264)	(3,258)	5,116	23.3	(22.9)
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
575090 - DC TRANSFER INTERFUND CD	0	0	(2,503,964)	(2,503,964)	(2,503,964)	N/A	N/A
	<b>(\$391,272)</b>	<b>(\$436,026)</b>	<b>(\$2,912,872)</b>	<b>(\$2,521,600)</b>	<b>(\$2,476,845)</b>	<b>644.5</b>	<b>568.0</b>

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580001 - CONT FOR PER SERV/INDIVIDUAL	616,643	479,713	502,539	(114,103)	22,826	(18.5)	4.8
580002 - CONTRACT SERVICES	3,210,900	4,476,557	3,378,055	167,155	(1,098,501)	5.2	(24.5)
580003 - CHARTER BUS	797,205	947,284	1,265,936	468,731	318,652	58.8	33.6
580005 - LEGAL SERVICES	1,855,558	1,847,196	1,634,714	(220,844)	(212,483)	(11.9)	(11.5)
580006 - ADVERTISING	68,959	82,984	80,467	11,508	(2,517)	16.7	(3.0)
580007 - FEES/ADMINISTRATIVE	28,947	33,097	34,175	5,228	1,078	18.1	3.3
580008 - FEES/ADMISSION - STUDENTS	417,591	723,607	730,281	312,690	6,675	74.9	0.9
580009 - FEES / OTHER	738,402	1,151,389	733,744	(4,658)	(417,645)	(0.6)	(36.3)
580010 - SOFTWARE LICENSE	1,535,112	2,909,481	2,450,260	915,148	(459,221)	59.6	(15.8)
580011 - FCOE STRS PENALTIES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580012 - SOFTWARE LICENSE CURRICULUM	1,751,438	1,651,810	1,288,731	(462,707)	(363,079)	(26.4)	(22.0)
580021 - LEGAL SETTLEMENTS	250,000	399,273	285,929	35,929	(113,344)	14.4	(28.4)
580023 - CONS FEE TRANS/QZAB	0	0	0	0	0	N/A	N/A
580024 - CONS FEE TRUSTEE	0	0	0	0	0	N/A	N/A
580025 - CONS FEE/ CCELC	0	0	0	0	0	N/A	N/A
580032 - UNDERWRITER'S FEES	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	906,327	301,465	0	(906,327)	(301,465)	(100.0)	(100.0)
580099 - CONTRACT REIMB	0	0	6,000	6,000	6,000	N/A	N/A
	<b>\$12,178,081</b>	<b>\$15,004,856</b>	<b>\$12,390,831</b>	<b>\$212,750</b>	<b>(\$2,614,025)</b>	<b>1.7</b>	<b>(17.4)</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	545,657	604,912	642,079	96,422	37,167	17.7	6.1
590002 - PHONE CLASSIFIED	169,365	192,945	186,541	17,176	(6,404)	10.1	(3.3)
590005 - COMMUNICATION/POSTAGE	229,633	292,269	217,877	(11,756)	(74,392)	(5.1)	(25.5)
590009 - TELEPHONE/E-RATE/DAS	0	913	407	407	(506)	N/A	(55.4)
590099 - COMMUNICATIONS REIMBURSABLE	0	0	327	327	327	N/A	N/A
	<b>\$944,655</b>	<b>\$1,091,039</b>	<b>\$1,047,231</b>	<b>\$102,577</b>	<b>(\$43,808)</b>	<b>10.9</b>	<b>(4.0)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$43,432,088</b>	<b>\$52,295,846</b>	<b>\$47,795,464</b>	<b>\$4,363,376</b>	<b>(\$4,500,382)</b>	<b>10.0</b>	<b>(8.6)</b>
<b>Percent of Total</b>	<b>6.7%</b>	<b>7.5%</b>	<b>7.1%</b>				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	60,000	283,000	285,183	225,183	2,183	375.3	0.8
617006 - SITE IMPRV CONSTRUCTION	0	78,668	317,455	317,455	238,787	N/A	303.5
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
617099 - LAND IMPRV REIMB	0	0	(1)	(1)	(1)	N/A	N/A
	<b>\$60,000</b>	<b>\$361,668</b>	<b>\$602,637</b>	<b>\$542,637</b>	<b>\$240,969</b>	<b>904.4</b>	<b>66.6</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	6,584,828	8,013,041	8,015,451	1,430,623	2,410	21.7	0.0
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
620099 - BLDG/IMPRV OF BLDG REIMB	0	0	(20,964)	(20,964)	(20,964)	N/A	N/A
	<b>\$6,584,828</b>	<b>\$8,013,041</b>	<b>\$7,994,487</b>	<b>\$1,409,659</b>	<b>(\$18,554)</b>	<b>21.4</b>	<b>(0.2)</b>
<b>6300 - Books and Media for New School Libraries or Major Expansion of School Libraries</b>							
630000 - LIBRARY COLLECTION	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	374,339	5,844,560	3,905,838	3,531,499	(1,938,722)	943.4	(33.2)
640099 - EQUIP REIMB \$25,000 +	0	0	166,241	166,241	166,241	N/A	N/A
	<b>\$374,339</b>	<b>\$5,844,560</b>	<b>\$4,072,079</b>	<b>\$3,697,740</b>	<b>(\$1,772,481)</b>	<b>987.8</b>	<b>(30.3)</b>
<b>6500 - Equipment Replacement</b>							
650000 - CAPITAL EQUIPMENT REPLACEMENT	0	40,737	242,624	242,624	201,887	N/A	495.6
	<b>\$0</b>	<b>\$40,737</b>	<b>\$242,624</b>	<b>\$242,624</b>	<b>\$201,887</b>	<b>N/A</b>	<b>495.6</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$7,019,167</b>	<b>\$14,260,006</b>	<b>\$12,911,827</b>	<b>\$5,892,660</b>	<b>(\$1,348,179)</b>	<b>84.0</b>	<b>(9.5)</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>2.0%</b>	<b>1.9%</b>				



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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>7000 - 7499 Other Outgo</b>							
<b>7130 - State Special Schools</b>							
713000 - STATE SP SCH	20,000	20,000	13,491	(6,509)	(6,509)	(32.5)	(32.5)
	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$13,491</b>	<b>(\$6,509)</b>	<b>(\$6,509)</b>	<b>(32.5)</b>	<b>(32.5)</b>
<b>7142 - Other Tuition, Excess Costs, and/or Deficit Payments to County Offices</b>							
714200 - OTH TUITION/DEFICIT PAY CO	0	21,211	48,505	48,505	27,294	N/A	128.7
	<b>\$0</b>	<b>\$21,211</b>	<b>\$48,505</b>	<b>\$48,505</b>	<b>\$27,294</b>	<b>N/A</b>	<b>128.7</b>
<b>7283 - All Other Transfers to JPAs</b>							
722300 - TRANSFER OUT TO JPA CART	1,571,911	1,624,408	1,624,408	52,497	0	3.3	0.0
	<b>\$1,571,911</b>	<b>\$1,624,408</b>	<b>\$1,624,408</b>	<b>\$52,497</b>	<b>\$0</b>	<b>3.3</b>	<b>0.0</b>
<b>7310 - Transfers of Indirect Costs</b>							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	(1,556,859)	(1,584,024)	(1,710,606)	(153,746)	(126,582)	9.9	8.0
	<b>(\$1,556,859)</b>	<b>(\$1,584,024)</b>	<b>(\$1,710,606)</b>	<b>(\$153,746)</b>	<b>(\$126,582)</b>	<b>9.9</b>	<b>8.0</b>
<b>7438 - Debt Service - Interest</b>							
743800 - DEBT SERVICE/INTEREST	8,000	1,326,889	1,326,888	1,318,888	(1)	16486.1	0.0
	<b>\$8,000</b>	<b>\$1,326,889</b>	<b>\$1,326,888</b>	<b>\$1,318,888</b>	<b>(\$1)</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>\$2,486,974</b>	<b>\$2,381,177</b>	<b>\$1,914,635</b>	<b>(\$105,797)</b>	<b>410.4</b>	<b>(4.3)</b>
Percent of Total	<b>0.1%</b>	<b>0.4%</b>	<b>0.4%</b>				

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

Fund: 01 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7611 - From General Fund to Child Development Fund</b>							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7612 - Between General Fund and Special Reserve Fund</b>							
761200 - TRANSFER GF TO SRF/RCA	0	0	0	0	0	N/A	N/A
761237 - TRANSFER GF TO SRCPF	2,910,200	15,133,730	11,973,041	9,062,841	(3,160,689)	311.4	(20.9)
	<b>\$2,910,200</b>	<b>\$15,133,730</b>	<b>\$11,973,041</b>	<b>\$9,062,841</b>	<b>(\$3,160,689)</b>	<b>311.4</b>	<b>(20.9)</b>
<b>7619 - Other Authorized Interfund Transfers Out</b>							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	414,056	414,056	414,056	0	0	0.0	0.0
761905 - TRANSFER TO RCA	0	0	0	0	0	N/A	N/A
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	3,600,000	4,410,138	1,610,138	810,138	57.5	22.5
	<b>\$4,060,936</b>	<b>\$4,860,936</b>	<b>\$5,671,074</b>	<b>\$1,610,138</b>	<b>\$810,138</b>	<b>39.6</b>	<b>16.7</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$6,971,136</b>	<b>\$19,994,666</b>	<b>\$17,644,115</b>	<b>\$10,672,979</b>	<b>(\$2,350,551)</b>	<b>153.1</b>	<b>(11.8)</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>2.9%</b>	<b>2.6%</b>				
<b>9500 - 9589 Accounts Payable</b>							
<b>9500 - Accounts Payable (Current Liabilities)</b>							
950401 - AP CONTROL PAY	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>9500 - 9589 Accounts Payable</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 Annual Report**

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 revenues changed from \$10,087,655 at Third Quarter to \$10,114,503 at Annual, an increase of \$26,848 largely due to a minor ADA revision in the Second Period’s report of attendance (P-2).

<b>Change from 3rd Quarter to Annual</b>	<b>\$ 26,848</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 Annual</b>
<b>\$ 10,358,627</b>	<b>\$ 10,114,503</b>
	<b>Increase/(Decrease)</b>
	<b>\$ (244,124)</b>

**B. State Revenues**

State Revenues changed from \$460,881 at Third Quarter to \$513,896 at Annual, an increase of \$53,015. The net increase is due to an unexpected increase in lottery funding which was offset by decreased funding to Mental Health Related Services revenues.

<b>Item</b>	<b>Budget Adjustment</b>
<b>Lottery Revenues</b>	<b>\$ 57,002</b>
<b>Mental Health</b>	<b>(2,690)</b>
<b>Other</b>	<b>(1,297)</b>
<b>Change from 3rd Quarter to Annual</b>	<b>\$ 53,015</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 Annual</b>
<b>\$ 346,906</b>	<b>\$ 513,896</b>
	<b>Increase/(Decrease)</b>
	<b>\$ 166,990</b>

**C. Local Revenues**

Local Revenues changed from \$297,424 at Third Quarter to \$417,272 at Annual, an increase of \$119,848. The increase is primarily due to an increase in the fair market value of our funds at the Fresno County Treasury. The fair market adjustment has no effect on the day-to-day operation of the Fund.

<b>Item</b>	<b>Budget Adjustment</b>
<b>Fair Market Value Adjustment</b>	<b>\$ 105,606</b>
<b>Interest &amp; Local Fees</b>	<b>14,242</b>
<b>Change from 3rd Quarter to Annual</b>	<b>\$ 119,848</b>
<b>2023-24 Adopted Budget</b>	<b>2023-24 Annual</b>
<b>\$ 116,700</b>	<b>\$ 417,272</b>
	<b>Increase/(Decrease)</b>
	<b>\$ 300,572</b>

**D. Total Charter School Revenues**

Total Charter School Revenues changed from \$10,845,960 at Third Quarter to \$11,045,671 at Annual, an increase of \$199,711.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ 199,711</b>
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 10,822,233	\$ 11,045,671	\$ 223,438

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

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$5,064,742 at Third Quarter to \$5,137,386 at Annual, an increase of \$72,644. The increases are related to additional teacher stipend needs beyond what was anticipated as of the Third Quarter.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Stipends	\$ 64,043	
Other Salaries	8,601	
<b>Change from 3rd Quarter to Annual</b>	<b>\$ 72,644</b>	
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,964,063	\$ 5,137,386	\$ 173,323

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$505,753 at Third Quarter to \$487,310 at Annual, a decrease of \$18,443. The decrease was primarily related to a decrease in student liaisons utilized.

<u>Item</u>	<u>Budget Adjustment</u>	
Other Salaries	\$ 2,043	
Student Liaison Salaries	(20,673)	
<b>Change from 3rd Quarter to Annual</b>	<b>\$ (18,443)</b>	
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 441,078	\$ 487,310	\$ 46,232

**C. Employee Benefits**

Employee Benefits changed from \$2,253,020 at Third Quarter to \$2,247,863 at Annual, a decrease of \$5,157. The change is directly related to the previously mentioned salary adjustments.

<b>Change from 3rd Quarter to Annual</b>	<b>\$ (5,157)</b>	
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,150,839	\$ 2,247,863	\$ 97,024

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

Books Supplies and Other Materials changed from \$806,491 at Third Quarter to \$1,101,479 at Annual, an increase of \$294,988. The increase is largely due to a large procurement of computers that was decided on subsequent to the end of the Third Quarter budget cycle.

<u>Item</u>	<u>Budget Adjustment</u>	
Computers	\$ 285,920	
Other Supplies	9,068	
<b>Change from 3rd Quarter to Annual</b>	<b>\$ 294,988</b>	
	<b>2023-24</b>	<b>2023-24</b>
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 371,768</b>	<b>\$ 1,101,479</b>	<b>\$ 729,711</b>

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

Contracted Services and Other Operating Expenditures changed from \$643,188 at Third Quarter to \$429,649 at Annual, a decrease of \$213,539. The change is primarily due to decreased software license costs as well as advertising costs to the fund which were anticipated during the Third Quarter budget cycle.

<u>Item</u>	<u>Budget Adjustment</u>	
Other Contracted Services	\$ (4,589)	
Advertising	(32,000)	
Software Licensing	(176,950)	
<b>Change from 3rd Quarter to Annual</b>	<b>\$ (213,539)</b>	
	<b>2023-24</b>	<b>2023-24</b>
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 488,517</b>	<b>\$ 429,649</b>	<b>\$ (58,868)</b>

**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$203,773 at Third Quarter to \$272,953 at Annual, an increase of \$69,180. The increase is due to an increase in expenditures applicable to indirect costs.

<b>Change from 3rd Quarter to Annual</b>	<b>\$ 69,180</b>	
	<b>2023-24</b>	<b>2023-24</b>
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 167,504</b>	<b>\$ 272,953</b>	<b>\$ 105,449</b>

**G. Total Charter School Fund Expenditures**

Total Charter School Fund expenditures changed from \$9,476,967 at Third Quarter to \$9,676,639 at Annual, an increase of \$199,672.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ 199,672</b>
<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
\$ 8,583,769	\$ 9,676,639	\$ 1,092,870

**III. Charter School Fund Balance**

Total revenues are \$11,045,671 and total expenditures are \$9,676,639 at Annual, resulting in a surplus of \$1,369,032 and an ongoing operating surplus of \$2,206,567. The ending fund balance for the 2023-24 fiscal year is:

<b>Beginning Fund Balance, Audited 7/1/23</b>	<b>\$ 12,094,118</b>
<b>2023-24 Revenues</b>	<b>11,045,671</b>
<b>2023-24 Expenditures</b>	<b><u>9,676,639</u></b>
<b>Surplus/(Deficit) (1)</b>	<b><u>1,369,032</u></b>
<b>Ending Fund Balance, 6/30/24, Unaudited</b>	<b><u>\$13,463,150</u></b>
<b>Restricted:</b>	
Arts, Music & Instructional Materials	\$ 500,583
Learning Recovery Block Grant	423,469
Arts & Music in Schools	124,740
Ethnic Studies Block Grant	13,269
A-G Completion Grant	8,467
Educator Effectiveness Block Grant	<u>7,894</u>
<b>Assigned:</b>	
Capital Outlay	<u>11,900,896</u>
<b>Subtotal of Components</b>	<b><u>12,979,318</u></b>
<b>General Reserve 6/30/24</b>	<b><u>\$ 483,832</u></b>
<b>General Reserve as a % of Expenditures</b>	<b>5.0%</b>
<b>One-Time Items in 2023-24 Fiscal Year:</b>	
Computer & Furniture Refresh	<u>\$ 837,535</u>
<b>Net One-Time Items (2)</b>	<b><u>837,535</u></b>
<b>Ongoing Operating Surplus (1 + 2)</b>	<b><u>\$ 2,206,567</u></b>

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>09 - CHARTER SCHOOLS</b>	<b>\$10,822,233</b>	<b>\$10,845,960</b>	<b>\$11,045,671</b>	<b>\$223,438</b>	<b>\$199,711</b>	<b>2.1</b>	<b>1.8</b>
<b>8010 - 8099 Revenue Limit Sources</b>							
<b>8011 - LCFF State Aid - Current Year</b>							
801100 - REVENUE LIMIT STATE AID	6,272,952	5,267,629	6,535,442	262,490	1,267,813	4.2	24.1
	<b>\$6,272,952</b>	<b>\$5,267,629</b>	<b>\$6,535,442</b>	<b>\$262,490</b>	<b>\$1,267,813</b>	<b>4.2</b>	<b>24.1</b>
<b>8012 - Education Protection Account State Aid - Current Year</b>							
801200 - EDUCATIONAL PROTECTION ACCT.	2,753,149	2,862,249	1,447,469	(1,305,680)	(1,414,780)	(47.4)	(49.4)
	<b>\$2,753,149</b>	<b>\$2,862,249</b>	<b>\$1,447,469</b>	<b>(\$1,305,680)</b>	<b>(\$1,414,780)</b>	<b>(47.4)</b>	<b>(49.4)</b>
<b>8019 - LCFF/Revenue Limit State Aid - Prior Years</b>							
801900 - RL ST AID PRIOR YEAR	0	9,695	9,695	9,695	0	N/A	0.0
	<b>\$0</b>	<b>\$9,695</b>	<b>\$9,695</b>	<b>\$9,695</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>8096 - Transfers to Charter Schools in Lieu of Property Taxes</b>							
809600 - IN LIEU PROPERTY TAX TRANSFER	1,332,526	1,948,082	2,121,897	789,371	173,815	59.2	8.9
	<b>\$1,332,526</b>	<b>\$1,948,082</b>	<b>\$2,121,897</b>	<b>\$789,371</b>	<b>\$173,815</b>	<b>59.2</b>	<b>8.9</b>
<b>8010 - 8099 Revenue Limit Sources</b>	<b>\$10,358,627</b>	<b>\$10,087,655</b>	<b>\$10,114,503</b>	<b>(\$244,124)</b>	<b>\$26,848</b>	<b>(2.4)</b>	<b>0.3</b>
<b>Percent of Total</b>	<b>95.7%</b>	<b>93.0%</b>	<b>91.6%</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>				

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8300 - 8599 Other State Revenue</b>							
<b>8550 - Mandated Cost Reimbursements</b>							
855000 - ST MANDATED REIMB	42,151	35,231	35,231	(6,920)	0	(16.4)	0.0
	<b>\$42,151</b>	<b>\$35,231</b>	<b>\$35,231</b>	<b>(\$6,920)</b>	<b>\$0</b>	<b>(16.4)</b>	<b>0.0</b>
<b>8560 - State Lottery Revenue</b>							
856000 - ST LOTTERY	189,600	206,670	263,673	74,073	57,003	39.1	27.6
856001 - ST LOTTERY PR YR	0	28,534	28,533	28,533	(1)	N/A	0.0
	<b>\$189,600</b>	<b>\$235,204</b>	<b>\$292,206</b>	<b>\$102,606</b>	<b>\$57,002</b>	<b>54.1</b>	<b>24.2</b>
<b>8590 - All Other State Revenue</b>							
859000 - ST OTHER REVENUE	115,155	190,446	187,762	72,607	(2,684)	63.1	(1.4)
859001 - ST OTHER REVENUE PR YR	0	0	(1,303)	(1,303)	(1,303)	N/A	N/A
	<b>\$115,155</b>	<b>\$190,446</b>	<b>\$186,459</b>	<b>\$71,304</b>	<b>(\$3,987)</b>	<b>61.9</b>	<b>(2.1)</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$346,906</b>	<b>\$460,881</b>	<b>\$513,896</b>	<b>\$166,990</b>	<b>\$53,015</b>	<b>48.1</b>	<b>11.5</b>
<b>Percent of Total</b>	<b>3.2%</b>	<b>4.2%</b>	<b>4.7%</b>				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	110,000	296,424	311,186	201,186	14,762	182.9	5.0
	<b>\$110,000</b>	<b>\$296,424</b>	<b>\$311,186</b>	<b>\$201,186</b>	<b>\$14,762</b>	<b>182.9</b>	<b>5.0</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	105,606	105,606	105,606	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$105,606</b>	<b>\$105,606</b>	<b>\$105,606</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	480	(6,220)	(520)	(92.8)	(52.0)
	<b>\$6,700</b>	<b>\$1,000</b>	<b>\$480</b>	<b>(\$6,220)</b>	<b>(\$520)</b>	<b>(92.8)</b>	<b>(52.0)</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$116,700</b>	<b>\$297,424</b>	<b>\$417,272</b>	<b>\$300,572</b>	<b>\$119,848</b>	<b>257.6</b>	<b>40.3</b>
<b>Percent of Total</b>	<b>1.1%</b>	<b>2.7%</b>	<b>3.8%</b>				



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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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>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>
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 09	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
<b>09 - CHARTER SCHOOLS</b>	<b>\$8,583,769</b>	<b>\$9,476,967</b>	<b>\$9,676,639</b>	<b>\$1,092,870</b>	<b>\$199,672</b>	<b>12.7</b>	<b>2.1</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	3,789,017	3,683,046	3,682,889	(106,128)	(157)	(2.8)	0.0
110040 - TEACH SAL SUMMER/HOURLY	112,955	117,541	124,817	11,862	7,276	10.5	6.2
110051 - TEACH SAL SCH BUS SUB	2,510	5,445	2,970	460	(2,475)	18.3	(45.5)
110060 - TEACH SAL STIPEND	94,628	137,707	201,750	107,122	64,043	113.2	46.5
	<b>\$3,999,110</b>	<b>\$3,943,739</b>	<b>\$4,012,426</b>	<b>\$13,316</b>	<b>\$68,687</b>	<b>0.3</b>	<b>1.7</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120001 - LIBRARIAN SAL	30,879	46,763	46,763	15,884	0	51.4	0.0
120002 - GUIDANCE SAL GLS/GIS	393,718	464,842	454,534	60,816	(10,308)	15.4	(2.2)
120003 - PSYCH/MENTAL HEALTH SP SAL	76,906	71,512	71,480	(5,426)	(32)	(7.1)	0.0
120004 - NURSE SAL	137,948	118,230	117,833	(20,115)	(397)	(14.6)	(0.3)
120040 - PUPIL SUPPORT HRLY	32,517	28,521	24,139	(8,378)	(4,382)	(25.8)	(15.4)
120050 - PUPIL SUPPORT SUB	165	0	16,249	16,084	16,249	9747.7	N/A
	<b>\$672,133</b>	<b>\$729,868</b>	<b>\$730,998</b>	<b>\$58,865</b>	<b>\$1,130</b>	<b>8.8</b>	<b>0.2</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	132,632	109,400	112,814	(19,818)	3,414	(14.9)	3.1
130003 - LEARNING DIRECTOR SAL	0	64,916	64,575	64,575	(341)	N/A	(0.5)
130008 - DIST ADM SAL	40,617	42,904	42,851	2,234	(53)	5.5	(0.1)
	<b>\$173,249</b>	<b>\$217,220</b>	<b>\$220,240</b>	<b>\$46,991</b>	<b>\$3,020</b>	<b>27.1</b>	<b>1.4</b>
<b>1900 - Other Certificated Salaries</b>							
190003 - TRANSITION COORDINATORS	119,571	173,915	173,721	54,150	(194)	45.3	(0.1)
	<b>\$119,571</b>	<b>\$173,915</b>	<b>\$173,721</b>	<b>\$54,150</b>	<b>(\$194)</b>	<b>45.3</b>	<b>(0.1)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$4,964,063</b>	<b>\$5,064,742</b>	<b>\$5,137,386</b>	<b>\$173,323</b>	<b>\$72,644</b>	<b>3.5</b>	<b>1.4</b>
<b>Percent of Total</b>	<b>57.8%</b>	<b>53.4%</b>	<b>53.1%</b>				

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	144,748	125,879	125,758	(18,990)	(121)	(13.1)	(0.1)
210040 - INSTRUCTIONAL HOURLY	1,587	936	242	(1,345)	(694)	(84.7)	(74.1)
	<b>\$146,335</b>	<b>\$126,815</b>	<b>\$126,000</b>	<b>(\$20,335)</b>	<b>(\$815)</b>	<b>(13.9)</b>	<b>(0.6)</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	255,549	316,604	316,560	61,011	(44)	23.9	0.0
240040 - CLASS BUSINESS SUPPORT HRLY	0	316	225	225	(91)	N/A	(28.7)
240050 - CLASS BUSINESS SUPPORT SUB	0	0	2,992	2,992	2,992	N/A	N/A
	<b>\$255,549</b>	<b>\$316,920</b>	<b>\$319,777</b>	<b>\$64,228</b>	<b>\$2,857</b>	<b>25.1</b>	<b>0.9</b>
<b>2900 - Other Classified Salaries</b>							
290006 - STUDENT LIAISON	39,194	62,018	41,345	2,151	(20,673)	5.5	(33.3)
290070 - OTH CLASSIFIED OT	0	0	187	187	187	N/A	N/A
	<b>\$39,194</b>	<b>\$62,018</b>	<b>\$41,532</b>	<b>\$2,338</b>	<b>(\$20,486)</b>	<b>6.0</b>	<b>(33.0)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$441,078</b>	<b>\$505,753</b>	<b>\$487,310</b>	<b>\$46,232</b>	<b>(\$18,443)</b>	<b>10.5</b>	<b>(3.6)</b>
<b>Percent of Total</b>	<b>5.1%</b>	<b>5.3%</b>	<b>5.0%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	801,587	930,873	949,614	148,027	18,741	18.5	2.0
310190 - STRS CERT	6,690	6,212	4,838	(1,852)	(1,374)	(27.7)	(22.1)
	<b>\$808,277</b>	<b>\$937,085</b>	<b>\$954,452</b>	<b>\$146,175</b>	<b>\$17,367</b>	<b>18.1</b>	<b>1.9</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	0	262	305	305	43	N/A	16.4
	<b>\$0</b>	<b>\$262</b>	<b>\$305</b>	<b>\$305</b>	<b>\$43</b>	<b>N/A</b>	<b>16.4</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	26,780	28,254	28,949	2,169	695	8.1	2.5
	<b>\$26,780</b>	<b>\$28,254</b>	<b>\$28,949</b>	<b>\$2,169</b>	<b>\$695</b>	<b>8.1</b>	<b>2.5</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	216,256	134,611	129,048	(87,208)	(5,563)	(40.3)	(4.1)
320290 - PERS CLASSIFIED	248	129	103	(145)	(26)	(58.4)	(20.0)
	<b>\$216,504</b>	<b>\$134,740</b>	<b>\$129,151</b>	<b>(\$87,353)</b>	<b>(\$5,589)</b>	<b>(40.3)</b>	<b>(4.1)</b>

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

Fund: 09	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	6,223	6,286	6,664	441	378	7.1	6.0
330101 - MEDICARE CERT	62,362	69,175	70,688	8,326	1,513	13.4	2.2
330190 - SOCIAL SECURITY CERT	0	11	10	10	(1)	N/A	(7.0)
330191 - MEDICARE CERT	800	493	629	(171)	136	(21.4)	27.5
330192 - SUPPLEMENTAL RETIREMENT CERT	0	19	31	31	12	N/A	62.9
	<b>\$69,385</b>	<b>\$75,984</b>	<b>\$78,022</b>	<b>\$8,637</b>	<b>\$2,038</b>	<b>12.4</b>	<b>2.7</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	27,282	30,448	28,877	1,595	(1,571)	5.8	(5.2)
330201 - MEDICARE CLASS	6,407	7,126	6,764	357	(362)	5.6	(5.1)
330290 - SOCIAL SECURITY CLASS	5,821	79	41	(5,780)	(38)	(99.3)	(48.6)
330291 - MEDICARE CLASS	1,385	20	53	(1,332)	33	(96.2)	164.4
	<b>\$40,895</b>	<b>\$37,673</b>	<b>\$35,734</b>	<b>(\$5,161)</b>	<b>(\$1,939)</b>	<b>(12.6)</b>	<b>(5.1)</b>
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	577,179	593,327	588,596	11,417	(4,731)	2.0	(0.8)
340112 - DENTAL CERT	38,236	38,757	38,439	203	(318)	0.5	(0.8)
340113 - VISION CERT	7,347	7,452	7,387	40	(65)	0.5	(0.9)
340114 - LIFE INS CERT	2,600	2,757	2,717	117	(40)	4.5	(1.5)
	<b>\$625,362</b>	<b>\$642,293</b>	<b>\$637,138</b>	<b>\$11,776</b>	<b>(\$5,155)</b>	<b>1.9</b>	<b>(0.8)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	112,622	114,015	102,055	(10,567)	(11,960)	(9.4)	(10.5)
340212 - DENTAL CLASS	7,461	7,555	6,761	(700)	(794)	(9.4)	(10.5)
340213 - VISION CLASS	1,435	1,454	1,299	(136)	(155)	(9.5)	(10.6)
340214 - LIFE INS CLASS	439	446	396	(43)	(50)	(9.7)	(11.1)
340216 - DIS CLASS	1,397	1,727	1,572	175	(155)	12.5	(9.0)
	<b>\$123,354</b>	<b>\$125,197</b>	<b>\$112,083</b>	<b>(\$11,271)</b>	<b>(\$13,114)</b>	<b>(9.1)</b>	<b>(10.5)</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	2,153	2,451	2,492	339	41	15.7	1.7
350190 - SUI CERT	28	18	22	(6)	4	(22.6)	20.3
	<b>\$2,181</b>	<b>\$2,469</b>	<b>\$2,514</b>	<b>\$333</b>	<b>\$45</b>	<b>15.3</b>	<b>1.8</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	221	250	234	13	(16)	5.9	(6.3)
350290 - SUI CLASS	46	3	2	(44)	(1)	(96.1)	(39.7)
	<b>\$267</b>	<b>\$253</b>	<b>\$236</b>	<b>(\$31)</b>	<b>(\$17)</b>	<b>(11.6)</b>	<b>(6.7)</b>

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	51,504	59,844	61,128	9,624	1,284	18.7	2.1
360190 - W/C CERT	662	409	520	(142)	111	(21.4)	27.2
	<b>\$52,166</b>	<b>\$60,253</b>	<b>\$61,649</b>	<b>\$9,483</b>	<b>\$1,396</b>	<b>18.2</b>	<b>2.3</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	5,297	6,060	5,804	507	(256)	9.6	(4.2)
360290 - W/C CLASS	11	4	39	28	35	250.9	865.0
	<b>\$5,308</b>	<b>\$6,064</b>	<b>\$5,843</b>	<b>\$535</b>	<b>(\$221)</b>	<b>10.1</b>	<b>(3.7)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	147,089	164,530	164,045	16,956	(485)	11.5	(0.3)
	<b>\$147,089</b>	<b>\$164,530</b>	<b>\$164,045</b>	<b>\$16,956</b>	<b>(\$485)</b>	<b>11.5</b>	<b>(0.3)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	13,357	15,442	14,665	1,308	(777)	9.8	(5.0)
	<b>\$13,357</b>	<b>\$15,442</b>	<b>\$14,665</b>	<b>\$1,308</b>	<b>(\$777)</b>	<b>9.8</b>	<b>(5.0)</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	17,168	19,952	20,376	3,208	424	18.7	2.1
390104 - AB 1522 ACCRUAL	0	351	357	357	6	N/A	1.8
390193 - SELF INSUR CERT	220	137	173	(47)	36	(21.2)	26.6
390194 - AB 1522 ACCRUAL	376	53	191	(185)	138	(49.3)	259.5
	<b>\$17,764</b>	<b>\$20,493</b>	<b>\$21,097</b>	<b>\$3,333</b>	<b>\$604</b>	<b>18.8</b>	<b>2.9</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	1,765	2,022	1,935	170	(87)	9.6	(4.3)
390293 - SELF INSUR CLASS	376	6	15	(361)	9	(96.1)	143.0
390294 - AB 1522 ACCRUAL	9	0	30	21	30	232.4	N/A
	<b>\$2,150</b>	<b>\$2,028</b>	<b>\$1,979</b>	<b>(\$171)</b>	<b>(\$49)</b>	<b>(7.9)</b>	<b>(2.4)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$2,150,839</b>	<b>\$2,253,020</b>	<b>\$2,247,863</b>	<b>\$97,024</b>	<b>(\$5,157)</b>	<b>4.5</b>	<b>(0.2)</b>
<b>Percent of Total</b>	<b>25.1%</b>	<b>23.8%</b>	<b>23.2%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>88.0%</b>	<b>82.6%</b>	<b>81.4%</b>				

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

Fund: 09	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	3,500	0	0	(3,500)	0	(100.0)	N/A
	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,500)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	140,938	236,772	277,935	136,997	41,162	97.2	17.4
430001 - SUPPLIES CARRYOVER	0	209	209	209	0	N/A	0.0
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	10,000	10,750	6,091	(3,909)	(4,659)	(39.1)	(43.3)
430008 - SUPPLIES NON-CLASSROOM	137,330	3,102	180,373	43,043	177,271	31.3	5714.7
	<b>\$288,268</b>	<b>\$250,833</b>	<b>\$464,608</b>	<b>\$176,340</b>	<b>\$213,775</b>	<b>61.2</b>	<b>85.2</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	80,000	555,658	636,871	556,871	81,213	696.1	14.6
	<b>\$80,000</b>	<b>\$555,658</b>	<b>\$636,871</b>	<b>\$556,871</b>	<b>\$81,213</b>	<b>696.1</b>	<b>14.6</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$371,768</b>	<b>\$806,491</b>	<b>\$1,101,479</b>	<b>\$729,711</b>	<b>\$294,988</b>	<b>196.3</b>	<b>36.6</b>
<b>Percent of Total</b>	<b>4.3%</b>	<b>8.5%</b>	<b>11.4%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	10,000	9,144	10,423	423	1,279	4.2	14.0
520010 - FIXED MILEAGE ALLOWANCE	1,369	1,850	1,850	481	0	35.1	0.0
	<b>\$11,369</b>	<b>\$10,994</b>	<b>\$12,273</b>	<b>\$904</b>	<b>\$1,279</b>	<b>8.0</b>	<b>11.6</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	1,970	1,265	1,650	(320)	385	(16.2)	30.4
	<b>\$1,970</b>	<b>\$1,265</b>	<b>\$1,650</b>	<b>(\$320)</b>	<b>\$385</b>	<b>(16.2)</b>	<b>30.4</b>
<b>5500 - Operations and Housekeeping Services</b>							
550030 - WATER/SEWER	3,000	3,000	2,171	(829)	(829)	(27.6)	(27.6)
550080 - PG&E	31,400	31,275	29,085	(2,316)	(2,191)	(7.4)	(7.0)
	<b>\$34,400</b>	<b>\$34,275</b>	<b>\$31,255</b>	<b>(\$3,145)</b>	<b>(\$3,020)</b>	<b>(9.1)</b>	<b>(8.8)</b>

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	280	41	0	(280)	(41)	(100.0)	(100.0)
560003 - ALARM SYSTEM	1,094	1,194	1,151	57	(43)	5.2	(3.6)
560004 - ALARM ADDITIONAL CHARGES	259	259	0	(259)	(259)	(100.0)	(100.0)
560005 - RENTAL	2,121	0	0	(2,121)	0	(100.0)	N/A
560006 - REPAIR EQUIP	0	250	0	0	(250)	N/A	(100.0)
560010 - BLDG LEASE/RENTS	56,184	34,800	34,800	(21,384)	0	(38.1)	0.0
	<b>\$59,938</b>	<b>\$36,544</b>	<b>\$35,951</b>	<b>(\$23,987)</b>	<b>(\$593)</b>	<b>(40.0)</b>	<b>(1.6)</b>
<b>5710 - Transfers of Direct Costs</b>							
571070 - DIRECT COST/TEACH CTR	0	0	20	20	20	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$20</b>	<b>\$20</b>	<b>\$20</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575010 - DIRECT COST/MTCE INTERFUND	38	38	0	(38)	(38)	(100.0)	(100.0)
575020 - DIRECT COST/TRANSP INTERFUND	1,184	1,184	1,160	(24)	(24)	(2.0)	(2.0)
575040 - DIRECT COST/GAD/INTERF	4,501	4,501	5,997	1,496	1,496	33.2	33.2
575050 - DIRECT COST/COPIER INTERFUND	383	1,083	677	294	(406)	76.9	(37.4)
575052 - DIRECT COST/SCANBACK INTERFUND	82	82	76	(6)	(6)	(6.8)	(6.8)
575070 - DIRECT COST/TCH CTR INTERFUND	55	0	0	(55)	0	(100.0)	N/A
	<b>\$6,243</b>	<b>\$6,888</b>	<b>\$7,912</b>	<b>\$1,669</b>	<b>\$1,024</b>	<b>26.7</b>	<b>14.9</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	20,589	1,589	0	(20,589)	(1,589)	(100.0)	(100.0)
580005 - LEGAL SERVICES	0	1,301	1,301	1,301	(1)	N/A	0.0
580006 - ADVERTISING	5,000	50,000	18,000	13,000	(32,000)	260.0	(64.0)
580008 - FEES/ADMISSION - STUDENTS	1,050	1,050	1,053	3	3	0.3	0.3
580009 - FEES / OTHER	8,500	8,750	8,976	476	226	5.6	2.6
580010 - SOFTWARE LICENSE	328,702	481,028	304,078	(24,624)	(176,950)	(7.5)	(36.8)
	<b>\$363,841</b>	<b>\$543,718</b>	<b>\$333,408</b>	<b>(\$30,433)</b>	<b>(\$210,310)</b>	<b>(8.4)</b>	<b>(38.7)</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	4,331	2,707	1,206	(3,125)	(1,501)	(72.1)	(55.4)
590002 - PHONE CLASSIFIED	5,672	5,973	5,766	94	(207)	1.7	(3.5)
590005 - COMMUNICATION/POSTAGE	753	824	208	(545)	(616)	(72.3)	(74.7)
	<b>\$10,756</b>	<b>\$9,504</b>	<b>\$7,181</b>	<b>(\$3,575)</b>	<b>(\$2,323)</b>	<b>(33.2)</b>	<b>(24.4)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$488,517</b>	<b>\$643,188</b>	<b>\$429,649</b>	<b>(\$58,868)</b>	<b>(\$213,539)</b>	<b>(12.1)</b>	<b>(33.2)</b>
<b>Percent of Total</b>	<b>5.7%</b>	<b>6.8%</b>	<b>4.4%</b>				

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

Fund: 09 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>7000 - 7499 Other Outgo</b>							
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	167,504	203,773	272,953	105,449	69,180	63.0	33.9
	<b>\$167,504</b>	<b>\$203,773</b>	<b>\$272,953</b>	<b>\$105,449</b>	<b>\$69,180</b>	<b>63.0</b>	<b>33.9</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$167,504</b>	<b>\$203,773</b>	<b>\$272,953</b>	<b>\$105,449</b>	<b>\$69,180</b>	<b>63.0</b>	<b>33.9</b>
Percent of Total	2.0%	2.2%	2.8%				



**Summary of Revisions**

**2023-2024 Adult Fund Budget Annual Report**

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 changed from \$1,229,416 at Third Quarter to \$1,215,830 at Annual, a decrease of \$13,586. This decrease is due to a reduced distribution of student Pell grant dollars. The decreased revenue is offset by a reduction in expenditures.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ (13,586)</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,048,224</b>	<b>\$ 1,215,830</b>	<b>\$ 167,606</b>

**B. State Revenues**

State Revenues of \$3,202,533 are unchanged at Annual.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ 0</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 3,085,885</b>	<b>\$ 3,202,533</b>	<b>\$ 116,648</b>

**C. Local Revenues**

Local Revenues changed from \$1,825,550 at Third Quarter to \$1,900,926 at Annual, an increase of \$75,376. The increase is due to additional class fees received for Career Technical Education (CTE) Nursing program classes, added interest, the Fair Value Investment adjustment and increased textbook sales. The FMV adjustment is an accounting entry required to reflect the actual value of a fund's balance in Fresno County Treasurer's Pool.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
Increased Class Fees	\$ 44,592	
Fair Market Value Adj	14,400	
Bookstore/Textbook sales	10,825	
Interest	5,559	
<b>Change from 3rd Quarter to Annual</b>	<b><u>\$ 75,376</u></b>	
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,695,050</b>	<b>\$ 1,900,926</b>	<b>\$ 205,876</b>

**D. Other Transfers In**

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

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

**E. Total Adult Fund Revenues**

Total Adult Fund Revenues changed from \$7,104,379 at Third Quarter to \$7,166,169 at Annual, an increase of \$61,790.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ 61,790</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 6,676,039</b>	<b>\$ 7,166,169</b>	<b>\$ 490,103</b>

**II. 2023-2024 Adult Fund Expenditures**

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$2,447,620 at Third Quarter to \$2,218,925 at Annual, a decrease of \$228,695. The decrease is due to one-time staff vacancies, and reduced summer hours.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>Summer Hours</b>	<b>\$ (30,138)</b>	
<b>Admin Vacancy</b>	<b>(89,843)</b>	
<b>Teacher Vacancies</b>	<b><u>(108,714)</u></b>	
<b>Change from 3rd Quarter to Annual</b>	<b><u>\$ (228,695)</u></b>	
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 2,287,201</b>	<b>\$ 2,218,925</b>	<b>\$ (68,275)</b>

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$1,598,467 at Third Quarter to \$1,608,396 at Annual, an increase of \$9,929. The increase is primarily due to increased Community Education staffing.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ 9,929</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,646,068</b>	<b>\$ 1,608,396</b>	<b>\$ (37,672)</b>

**C. Employee Benefits**

Employee Benefits changed from \$1,807,990 at Third Quarter to \$1,663,292 at Annual, a decrease of \$144,698. The decrease is primarily due to staffing vacancies.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ (144,698)</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 1,801,115</b>	<b>\$ 1,663,292</b>	<b>\$ (137,823)</b>

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

Books, Supplies and Other Materials changed from \$633,091 at Third Quarter to \$549,176 at Annual, a decrease of \$83,916. The decrease is primarily due to Clovis Community College (CCC) making a one-time contribution of \$121,231 from their CAEP funding to Clovis Adult Education. This funding included

\$60,520 dedicated to purchasing a laptop cart for the CTE Nursing program. This financial support led to a one-time savings in equipment and supplies for the fiscal year.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
<b>Miscellaneous</b>	<b>\$ (3,326)</b>	
<b>Non-Classroom Supplies</b>	<b>(16,476)</b>	
<b>Equipment</b>	<b>(27,106)</b>	
<b>Instructional Supplies</b>	<b>(37,008)</b>	
<b>Change from 3rd Quarter to Annual</b>	<b>\$ (83,916)</b>	
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 577,000</b>	<b>\$ 549,176</b>	<b>\$ (27,824)</b>

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

Contracted Services and Other Operating Expenditures changed from \$890,156 at Third Quarter to \$718,697 at Annual, a decrease of \$171,458. The decrease is due to several one-time factors. The remaining balance of Clovis Community College’s one-time contribution was allocated towards the Lexia software for Academics and a portion of the ATI testing services for the CTE Nursing program. Since these were current expenses, this allocation resulted in additional one-time savings. Additionally, other ATI expenses were shifted to

grant funding, generating further savings in Contract Services. The reduced Pell award distribution of \$13,586 was offset by the decrease in Federal revenue, and the State Center Adult Education Consortium (SCAEC) covered the costs of Aztec for GED software for all members, leading to even more savings. Together, these factors contributed to the overall one-time savings in for the fiscal year.

<u>Item</u>	<u>Budget Adjustment</u>	
Fees/Other	\$	1,092
Communication		(2,436)
Software License		(6,264)
Advertising/Legal Services		(7,889)
Pell Grant Reduction		(13,586)
One-Time Savings, CCC Contribution		(60,712)
Contract Services		<u>(81,663)</u>
<b>Change from 3rd Quarter to Annual</b>	<b>\$</b>	<b><u>(171,458)</u></b>
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>
	<b>\$ 780,241</b>	<b>\$ 718,697</b>
		<b>\$ (61,544)</b>

**F. Capital Outlay**

Capital Outlay expenditures are unchanged at Annual.

<b>Change from 3rd Quarter to Annual</b>	<b>\$ 0</b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>
	<b>\$ 0</b>	<b>\$ 0</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 0</b>

**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$123,507 at Third Quarter to \$123,607 at Annual, an increase of \$100. This change was due to an indirect cost adjustment.

<b>Change from 3rd Quarter to Annual</b>	<b>\$ 100</b>	
	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>
	<b>\$ 119,574</b>	<b>\$ 123,607</b>
		<b><u>Increase/(Decrease)</u></b>
		<b>\$ 4,033</b>

**H. Total Adult Fund Expenditures**

Total Adult Fund Expenditures changed from \$7,500,831 at Third Quarter to \$6,882,093 at Annual, a decrease of \$618,738.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ (618,738)</b>
<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,211,199	\$ 6,882,093	\$ (329,106)

**III. Fund Balance**

Total revenues are \$7,166,169 and total expenditures are \$6,882,093 at Annual, a surplus of \$284,076. The fund balance for the 2023-24 fiscal year is as follows:

<b>Beginning Fund Balance-Audited 7/1/23</b>	<b>\$ 3,120,397</b>
<b>2023-24 Revenues</b>	<b>7,166,169</b>
<b>2023-24 Expenditures</b>	<b><u>6,882,093</u></b>
<b>Surplus/(Deficit) (1)</b>	<b>\$ <u>284,076</u></b>
<b>Ending Fund Balance, 6/30/24, Unaudited</b>	<b><u>\$ 3,404,473</u></b>
<b>Components of Fund Balance:</b>	
<b>Non-spendable:</b>	
<b>Book Store Inventory</b>	<b>\$ 45,142</b>
<b>Revolving Fund</b>	<b>\$ 3,500</b>
<b>Assigned fund Balance:</b>	
<b>Capital Improvements</b>	<b><u>\$ 2,800,000</u></b>
<b>Unassigned Fund Balance:</b>	<b><u>\$ 555,831</u></b>
<b>General Reserve Percentage</b>	<b>8.1%</b>
<b>One-Time Savings:</b>	
<b>One-Time Revenues</b>	<b>\$ (121,231)</b>
<b>Vacancies</b>	<b><u>(350,940)</u></b>
<b>Total One-Time Savings (2)</b>	<b><u>\$ (472,171)</u></b>
<b>Ongoing Operational Deficit (1+2)</b>	<b><u>\$ (188,095)</u></b>

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>11 - ADULT EDUCATION FUND</b>	<b>\$6,676,039</b>	<b>\$7,104,379</b>	<b>\$7,166,169</b>	<b>\$490,130</b>	<b>\$61,790</b>	<b>7.3</b>	<b>0.9</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	1,215,830	167,606	(13,586)	16.0	(1.1)
	<b>\$1,048,224</b>	<b>\$1,229,416</b>	<b>\$1,215,830</b>	<b>\$167,606</b>	<b>(\$13,586)</b>	<b>16.0</b>	<b>(1.1)</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$1,048,224</b>	<b>\$1,229,416</b>	<b>\$1,215,830</b>	<b>\$167,606</b>	<b>(\$13,586)</b>	<b>16.0</b>	<b>(1.1)</b>
Percent of Total	15.7%	17.3%	17.0%				
<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	3,202,533	3,202,533	116,648	0	3.8	0.0
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	<b>\$3,085,885</b>	<b>\$3,202,533</b>	<b>\$3,202,533</b>	<b>\$116,648</b>	<b>\$0</b>	<b>3.8</b>	<b>0.0</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$3,085,885</b>	<b>\$3,202,533</b>	<b>\$3,202,533</b>	<b>\$116,648</b>	<b>\$0</b>	<b>3.8</b>	<b>0.0</b>
Percent of Total	46.2%	45.1%	44.7%				

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	35,000	45,500	51,059	16,059	5,559	45.9	12.2
	<b>\$35,000</b>	<b>\$45,500</b>	<b>\$51,059</b>	<b>\$16,059</b>	<b>\$5,559</b>	<b>45.9</b>	<b>12.2</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	14,400	14,400	14,400	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$14,400</b>	<b>\$14,400</b>	<b>\$14,400</b>	<b>N/A</b>	<b>N/A</b>
<b>8671 - Adult Education Fees</b>							
867100 - LOC ADULT ED FEES	1,248,000	1,278,000	1,322,592	74,592	44,592	6.0	3.5
	<b>\$1,248,000</b>	<b>\$1,278,000</b>	<b>\$1,322,592</b>	<b>\$74,592</b>	<b>\$44,592</b>	<b>6.0</b>	<b>3.5</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	388,636	76,586	(3,414)	24.5	(0.9)
869907 - LOC BOOKSTORE TEXTBOOKS	100,000	110,000	124,239	24,239	14,239	24.2	12.9
	<b>\$412,050</b>	<b>\$502,050</b>	<b>\$512,875</b>	<b>\$100,825</b>	<b>\$10,825</b>	<b>24.5</b>	<b>2.2</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$1,695,050</b>	<b>\$1,825,550</b>	<b>\$1,900,926</b>	<b>\$205,876</b>	<b>\$75,376</b>	<b>12.1</b>	<b>4.1</b>
<b>Percent of Total</b>	<b>25.4%</b>	<b>25.7%</b>	<b>26.5%</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>11.9%</b>	<b>11.8%</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>				

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>11 - ADULT EDUCATION FUND</b>	<b>\$7,211,199</b>	<b>\$7,500,831</b>	<b>\$6,882,093</b>	<b>(\$329,106)</b>	<b>(\$618,738)</b>	<b>(4.6)</b>	<b>(8.2)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	821,388	773,664	745,376	(76,012)	(28,288)	(9.3)	(3.7)
110005 - TEACHER SAL TC	590,746	674,018	597,085	6,339	(76,933)	1.1	(11.4)
110040 - TEACH SAL SUMMER/HOURLY	79,000	119,809	89,671	10,671	(30,138)	13.5	(25.2)
110050 - TEACH SAL SUB	16,203	11,977	12,807	(3,396)	830	(21.0)	6.9
110060 - TEACH SAL STIPEND	3,300	3,300	0	(3,300)	(3,300)	(100.0)	(100.0)
	<b>\$1,510,637</b>	<b>\$1,582,768</b>	<b>\$1,444,939</b>	<b>(\$65,697)</b>	<b>(\$137,829)</b>	<b>(4.3)</b>	<b>(8.7)</b>
<b>1200 - Certificated Pupil Support Salaries</b>							
120002 - GUIDANCE SAL GLS/GIS	290,335	225,829	179,604	(110,731)	(46,225)	(38.1)	(20.5)
	<b>\$290,335</b>	<b>\$225,829</b>	<b>\$179,604</b>	<b>(\$110,731)</b>	<b>(\$46,225)</b>	<b>(38.1)</b>	<b>(20.5)</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130001 - PRINCIPAL SAL	153,988	162,868	162,868	8,880	0	5.8	0.0
130002 - COORDINATOR SAL	112,199	118,370	118,370	6,171	0	5.5	0.0
130003 - LEARNING DIRECTOR SAL	121,958	257,332	213,714	91,756	(43,618)	75.2	(17.0)
130008 - DIST ADM SAL	20,000	19,237	19,237	(763)	0	(3.8)	0.0
130040 - SUPV ADM HRLY	0	0	0	0	0	N/A	N/A
130050 - CERT ADMIN SUB	0	0	0	0	0	N/A	N/A
	<b>\$408,145</b>	<b>\$557,807</b>	<b>\$514,188</b>	<b>\$106,043</b>	<b>(\$43,618)</b>	<b>26.0</b>	<b>(7.8)</b>
<b>1900 - Other Certificated Salaries</b>							
190001 - RES TEACH/TOSA SAL	57,494	60,661	60,661	3,167	0	5.5	0.0
190040 - OTH CERT HOURLY	0	2,000	978	978	(1,022)	N/A	(51.1)
190060 - OTHER CERTIFICATED STIPEND	20,590	18,555	18,555	(2,035)	0	(9.9)	0.0
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	<b>\$78,084</b>	<b>\$81,216</b>	<b>\$80,193</b>	<b>\$2,109</b>	<b>(\$1,022)</b>	<b>2.7</b>	<b>(1.3)</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$2,287,201</b>	<b>\$2,447,620</b>	<b>\$2,218,925</b>	<b>(\$68,275)</b>	<b>(\$228,695)</b>	<b>(3.0)</b>	<b>(9.3)</b>
<b>Percent of Total</b>	<b>31.7%</b>	<b>32.6%</b>	<b>32.2%</b>				



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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	41,375	22,644	20,996	(20,379)	(1,648)	(49.3)	(7.3)
210040 - INSTRUCTIONAL HOURLY	5,118	1,437	2,288	(2,830)	851	(55.3)	59.3
210050 - INSTR ASSIST SUB	2,000	4,000	5,760	3,760	1,760	188.0	44.0
210070 - INSTRUCT ASST OT	0	160	599	599	439	N/A	275.0
	<b>\$48,493</b>	<b>\$28,240</b>	<b>\$29,643</b>	<b>(\$18,850)</b>	<b>\$1,402</b>	<b>(38.9)</b>	<b>5.0</b>
<b>2200 - Classified Support Salaries</b>							
220003 - CUSTODIAL SAL	101,800	90,991	95,326	(6,475)	4,334	(6.4)	4.8
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	500	264	264	(236)	N/A	(47.2)
	<b>\$101,800</b>	<b>\$91,491</b>	<b>\$95,590</b>	<b>(\$6,210)</b>	<b>\$4,099</b>	<b>(6.1)</b>	<b>4.5</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	258,440	272,028	272,028	13,588	0	5.3	0.0
	<b>\$258,440</b>	<b>\$272,028</b>	<b>\$272,028</b>	<b>\$13,588</b>	<b>\$0</b>	<b>5.3</b>	<b>0.0</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	1,034,196	965,625	956,288	(77,908)	(9,337)	(7.5)	(1.0)
240040 - CLASS BUSINESS SUPPORT HRLY	11,859	10,698	5,152	(6,707)	(5,546)	(56.6)	(51.8)
240050 - CLASS BUSINESS SUPPORT SUB	10,000	12,726	17,178	7,178	4,452	71.8	35.0
240070 - CLASS BUSINESS SUPPORT OT	0	701	715	715	14	N/A	2.0
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$1,056,055</b>	<b>\$989,750</b>	<b>\$979,333</b>	<b>(\$76,722)</b>	<b>(\$10,417)</b>	<b>(7.3)</b>	<b>(1.1)</b>
<b>2900 - Other Classified Salaries</b>							
290005 - RESOURCE OFFICER SAL	400	400	0	(400)	(400)	(100.0)	(100.0)
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	10,000	9,002	10,418	418	1,416	4.2	15.7
290060 - CLASSIFIED STIPEND	880	880	891	11	11	1.2	1.2
290070 - OTH CLASSIFIED OT	0	800	428	428	(372)	N/A	(46.5)
290090 - OTHER CLASSIFIED SAL	170,000	205,876	220,067	50,067	14,191	29.5	6.9
	<b>\$181,280</b>	<b>\$216,958</b>	<b>\$231,803</b>	<b>\$50,523</b>	<b>\$14,846</b>	<b>27.9</b>	<b>6.8</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$1,646,068</b>	<b>\$1,598,467</b>	<b>\$1,608,396</b>	<b>(\$37,672)</b>	<b>\$9,929</b>	<b>(2.3)</b>	<b>0.6</b>
<b>Percent of Total</b>	<b>22.8%</b>	<b>21.3%</b>	<b>23.4%</b>				

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	422,277	431,336	371,281	(50,996)	(60,055)	(12.1)	(13.9)
310190 - STRS CERT	2,727	3,045	3,097	370	52	13.6	1.7
	<b>\$425,004</b>	<b>\$434,380</b>	<b>\$374,378</b>	<b>(\$50,626)</b>	<b>(\$60,002)</b>	<b>(11.9)</b>	<b>(13.8)</b>
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	1,301	13,982	20,765	19,464	6,783	1496.1	48.5
310291 - STRS CLASSIFIED	0	40	20	20	(20)	N/A	(50.0)
	<b>\$1,301</b>	<b>\$14,022</b>	<b>\$20,785</b>	<b>\$19,484</b>	<b>\$6,763</b>	<b>1497.6</b>	<b>48.2</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	0	19,411	19,411	19,411	0	N/A	0.0
320190 - PERS CERTIFICATED	0	18	18	18	0	N/A	0.0
	<b>\$0</b>	<b>\$19,429</b>	<b>\$19,429</b>	<b>\$19,429</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	388,250	361,754	343,371	(44,879)	(18,383)	(11.6)	(5.1)
320290 - PERS CLASSIFIED	568	2,158	3,575	3,007	1,417	529.8	65.7
	<b>\$388,818</b>	<b>\$363,912</b>	<b>\$346,946</b>	<b>(\$41,872)</b>	<b>(\$16,966)</b>	<b>(10.8)</b>	<b>(4.7)</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	5,671	4,730	4,479	(1,192)	(251)	(21.0)	(5.3)
330101 - MEDICARE CERT	28,799	34,193	31,087	2,288	(3,106)	7.9	(9.1)
330102 - SUPPLEMENTAL RETIREMENT CERT	218	1	0	(218)	(1)	(100.0)	(100.0)
330190 - SOCIAL SECURITY CERT	220	235	229	9	(5)	4.2	(2.3)
330191 - MEDICARE CERT	207	419	463	256	44	123.9	10.5
330192 - SUPPLEMENTAL RETIREMENT CERT	0	295	268	268	(28)	N/A	(9.4)
	<b>\$35,115</b>	<b>\$39,874</b>	<b>\$36,526</b>	<b>\$1,411</b>	<b>(\$3,347)</b>	<b>4.0</b>	<b>(8.4)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	96,447	86,912	77,438	(19,009)	(9,474)	(19.7)	(10.9)
330201 - MEDICARE CLASS	22,902	22,452	21,978	(924)	(474)	(4.0)	(2.1)
330202 - SUPPLEMENTAL RETIREMENT CLASS	3,900	3,912	5,776	1,876	1,864	48.1	47.7
330290 - SOCIAL SECURITY CLASS	141	615	954	813	339	576.8	55.2
330291 - MEDICARE CLASS	33	438	620	588	182	1795.6	41.6
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	935	580	580	(355)	N/A	(38.0)
	<b>\$123,423</b>	<b>\$115,263</b>	<b>\$107,347</b>	<b>(\$16,076)</b>	<b>(\$7,916)</b>	<b>(13.0)</b>	<b>(6.9)</b>

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	325,375	327,706	297,385	(27,990)	(30,321)	(8.6)	(9.3)
340112 - DENTAL CERT	21,357	20,899	18,503	(2,854)	(2,396)	(13.4)	(11.5)
340113 - VISION CERT	4,107	4,018	3,556	(551)	(463)	(13.4)	(11.5)
340114 - LIFE INS CERT	1,557	1,655	1,430	(127)	(226)	(8.2)	(13.6)
	<b>\$352,396</b>	<b>\$354,279</b>	<b>\$320,874</b>	<b>(\$31,522)</b>	<b>(\$33,405)</b>	<b>(8.9)</b>	<b>(9.4)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	252,952	253,127	249,142	(3,810)	(3,986)	(1.5)	(1.6)
340212 - DENTAL CLASS	17,105	16,676	16,320	(785)	(356)	(4.6)	(2.1)
340213 - VISION CLASS	3,271	3,205	3,264	(7)	59	(0.2)	1.8
340214 - LIFE INS CLASS	988	1,145	1,130	142	(15)	14.3	(1.4)
340216 - DIS CLASS	6,292	5,310	4,318	(1,974)	(992)	(31.4)	(18.7)
	<b>\$280,608</b>	<b>\$279,464</b>	<b>\$274,174</b>	<b>(\$6,434)</b>	<b>(\$5,290)</b>	<b>(2.3)</b>	<b>(1.9)</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	2,117	1,208	1,068	(1,049)	(139)	(49.5)	(11.5)
350190 - SUI CERT	25	31	16	(9)	(15)	(35.4)	(47.3)
	<b>\$2,142</b>	<b>\$1,238</b>	<b>\$1,084</b>	<b>(\$1,058)</b>	<b>(\$154)</b>	<b>(49.4)</b>	<b>(12.4)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	4,917	1,328	762	(4,155)	(566)	(84.5)	(42.6)
350290 - SUI CLASS	10	26	21	11	(4)	105.9	(16.9)
	<b>\$4,927</b>	<b>\$1,354</b>	<b>\$784</b>	<b>(\$4,144)</b>	<b>(\$570)</b>	<b>(84.1)</b>	<b>(42.1)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	27,435	28,755	26,239	(1,196)	(2,516)	(4.4)	(8.8)
360190 - W/C CERT	171	361	388	217	27	126.3	7.3
	<b>\$27,607</b>	<b>\$29,117</b>	<b>\$26,627</b>	<b>(\$979)</b>	<b>(\$2,490)</b>	<b>(3.5)</b>	<b>(8.6)</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	19,398	19,238	18,776	(622)	(461)	(3.2)	(2.4)
360290 - W/C CLASS	31	359	482	452	123	1480.2	34.3
	<b>\$19,429</b>	<b>\$19,597</b>	<b>\$19,259</b>	<b>(\$170)</b>	<b>(\$338)</b>	<b>(0.9)</b>	<b>(1.7)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	78,418	78,805	59,234	(19,184)	(19,571)	(24.5)	(24.8)
	<b>\$78,418</b>	<b>\$78,805</b>	<b>\$59,234</b>	<b>(\$19,184)</b>	<b>(\$19,571)</b>	<b>(24.5)</b>	<b>(24.8)</b>

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	45,800	38,826	38,449	(7,351)	(377)	(16.0)	(1.0)
	<b>\$45,800</b>	<b>\$38,826</b>	<b>\$38,449</b>	<b>(\$7,351)</b>	<b>(\$377)</b>	<b>(16.0)</b>	<b>(1.0)</b>
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	9,119	10,112	8,747	(373)	(1,365)	(4.1)	(13.5)
390104 - AB 1522 ACCRUAL	0	34	32	32	(3)	N/A	(7.6)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	58	105	129	71	25	123.5	23.5
390194 - AB 1522 ACCRUAL	2	58	97	95	40	4718.8	68.9
	<b>\$9,179</b>	<b>\$10,308</b>	<b>\$9,005</b>	<b>(\$175)</b>	<b>(\$1,304)</b>	<b>(1.9)</b>	<b>(12.6)</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	6,491	6,420	6,262	(229)	(158)	(3.5)	(2.5)
390204 - AB 1522 ACCRUAL	443	1,359	1,684	1,241	325	280.3	23.9
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	14	128	171	158	44	1166.8	34.1
390294 - AB 1522 ACCRUAL	2	216	274	272	58	12532.3	27.0
	<b>\$6,950</b>	<b>\$8,122</b>	<b>\$8,392</b>	<b>\$1,442</b>	<b>\$269</b>	<b>20.8</b>	<b>3.3</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$1,801,115</b>	<b>\$1,807,990</b>	<b>\$1,663,292</b>	<b>(\$137,823)</b>	<b>(\$144,698)</b>	<b>(7.7)</b>	<b>(8.0)</b>
<b>Percent of Total</b>	<b>25.0%</b>	<b>24.1%</b>	<b>24.2%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>79.5%</b>	<b>78.0%</b>	<b>79.8%</b>				

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>4000 - 4999 Books and Supplies</b>							
<b>4100 - Approved Textbooks and Core Curricula Materials</b>							
410000 - TEXTBOOKS	80,000	95,423	73,324	(6,676)	(22,099)	(8.3)	(23.2)
410001 - BOOKSTORE INV ADJ	0	0	24,008	24,008	24,008	N/A	N/A
	<b>\$80,000</b>	<b>\$95,423</b>	<b>\$97,332</b>	<b>\$17,332</b>	<b>\$1,910</b>	<b>21.7</b>	<b>2.0</b>
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	78,050	102,435	65,428	(12,622)	(37,008)	(16.2)	(36.1)
430004 - PRINTING/PUBLISHING	129,000	112,900	112,871	(16,129)	(29)	(12.5)	0.0
430005 - FOOD/IN-HOUSE MEETINGS	10,950	12,104	7,337	(3,613)	(4,768)	(33.0)	(39.4)
430008 - SUPPLIES NON-CLASSROOM	56,500	59,302	42,826	(13,674)	(16,476)	(24.2)	(27.8)
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	9,561	(439)	(439)	(4.4)	(4.4)
	<b>\$284,500</b>	<b>\$296,742</b>	<b>\$238,022</b>	<b>(\$46,478)</b>	<b>(\$58,720)</b>	<b>(16.3)</b>	<b>(19.8)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	212,500	240,927	213,821	1,321	(27,106)	0.6	(11.3)
	<b>\$212,500</b>	<b>\$240,927</b>	<b>\$213,821</b>	<b>\$1,321</b>	<b>(\$27,106)</b>	<b>0.6</b>	<b>(11.3)</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$577,000</b>	<b>\$633,091</b>	<b>\$549,176</b>	<b>(\$27,824)</b>	<b>(\$83,916)</b>	<b>(4.8)</b>	<b>(13.3)</b>
<b>Percent of Total</b>	<b>8.0%</b>	<b>8.4%</b>	<b>8.0%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	42,750	48,161	47,914	5,164	(247)	12.1	(0.5)
520010 - FIXED MILEAGE ALLOWANCE	530	555	555	25	0	4.8	0.0
	<b>\$43,280</b>	<b>\$48,716</b>	<b>\$48,469</b>	<b>\$5,189</b>	<b>(\$247)</b>	<b>12.0</b>	<b>(0.5)</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	5,280	4,706	5,980	700	1,274	13.3	27.1
	<b>\$5,280</b>	<b>\$4,706</b>	<b>\$5,980</b>	<b>\$700</b>	<b>\$1,274</b>	<b>13.3</b>	<b>27.1</b>
<b>5500 - Operations and Housekeeping Services</b>							
550030 - WATER/SEWER	6,500	5,000	4,252	(2,248)	(748)	(34.6)	(15.0)
550050 - PEST CONTROL	1,000	840	792	(208)	(48)	(20.8)	(5.7)
550080 - PG&E	82,000	82,000	95,387	13,387	13,387	16.3	16.3
	<b>\$89,500</b>	<b>\$87,840</b>	<b>\$100,431</b>	<b>\$10,931</b>	<b>\$12,591</b>	<b>12.2</b>	<b>14.3</b>

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

Fund: 11	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	0	1,170	1,122	1,122	(48)	N/A	(4.1)
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	5,500	5,252	4,752	(748)	(500)	(13.6)	(9.5)
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	1,000	1,000	750	(250)	(250)	(25.0)	(25.0)
560006 - REPAIR EQUIP	2,700	2,700	173	(2,527)	(2,527)	(93.6)	(93.6)
560007 - MUSIC REPAIR	0	290	290	290	0	N/A	0.0
560010 - BLDG LEASE/RENTS	4,500	4,500	4,180	(320)	(320)	(7.1)	(7.1)
	<b>\$13,700</b>	<b>\$14,913</b>	<b>\$11,267</b>	<b>(\$2,433)</b>	<b>(\$3,646)</b>	<b>(17.8)</b>	<b>(24.4)</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	0	(3,000)	(3,000)	(100.0)	(100.0)
575005 - DIRECT COST CUSTODIAL INTERFUND	(3,000)	(3,000)	(3,000)	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	0	60	90	90	30	N/A	50.0
575020 - DIRECT COST/TRANSP INTERFUND	7,000	8,478	8,708	1,708	230	24.4	2.7
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	1,800	10,472	6,977	5,177	(3,495)	287.6	(33.4)
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	600	600	130	(470)	(470)	(78.3)	(78.3)
575080 - INTER-FUND DIRECT COST FUEL	500	500	396	(104)	(104)	(20.7)	(20.7)
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	<b>\$9,900</b>	<b>\$20,110</b>	<b>\$13,302</b>	<b>\$3,402</b>	<b>(\$6,809)</b>	<b>34.4</b>	<b>(33.9)</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580001 - CONT FOR PER SERV/INDIVIDUAL	151,600	151,600	60,447	(91,153)	(91,153)	(60.1)	(60.1)
580002 - CONTRACT SERVICES	308,404	337,380	297,398	(11,006)	(39,982)	(3.6)	(11.9)
580005 - LEGAL SERVICES	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580006 - ADVERTISING	18,000	13,000	6,111	(11,889)	(6,889)	(66.0)	(53.0)
580008 - FEES/ADMISSION - STUDENTS	0	3,530	(10)	(10)	(3,540)	N/A	(100.3)
580009 - FEES / OTHER	16,500	22,200	26,832	10,332	4,632	62.6	20.9
580010 - SOFTWARE LICENSE	71,885	78,648	44,394	(27,491)	(34,254)	(38.2)	(43.6)
	<b>\$567,389</b>	<b>\$607,358</b>	<b>\$435,172</b>	<b>(\$132,217)</b>	<b>(\$172,186)</b>	<b>(23.3)</b>	<b>(28.4)</b>

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

Fund: 11 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	3,025	6,217	5,324	2,299	(893)	76.0	(14.4)
590002 - PHONE CLASSIFIED	2,117	3,149	2,783	666	(366)	31.5	(11.6)
590005 - COMMUNICATION/POSTAGE	46,050	97,147	95,970	49,920	(1,177)	108.4	(1.2)
	<b>\$51,192</b>	<b>\$106,513</b>	<b>\$104,078</b>	<b>\$52,886</b>	<b>(\$2,436)</b>	<b>103.3</b>	<b>(2.3)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$780,241</b>	<b>\$890,156</b>	<b>\$718,697</b>	<b>(\$61,544)</b>	<b>(\$171,458)</b>	<b>(7.9)</b>	<b>(19.3)</b>
<b>Percent of Total</b>	<b>10.8%</b>	<b>11.9%</b>	<b>10.4%</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	123,507	123,607	4,033	100	3.4	0.1
	<b>\$119,574</b>	<b>\$123,507</b>	<b>\$123,607</b>	<b>\$4,033</b>	<b>\$100</b>	<b>3.4</b>	<b>0.1</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$119,574</b>	<b>\$123,507</b>	<b>\$123,607</b>	<b>\$4,033</b>	<b>\$100</b>	<b>3.4</b>	<b>0.1</b>
<b>Percent of Total</b>	<b>1.7%</b>	<b>1.6%</b>	<b>1.8%</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
	<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 Annual Report**

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

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

**A. Federal Revenue**

Federal Revenues remain unchanged from Third Quarter to Annual.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ 0</b>
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**B. State Revenues**

State Revenues changed from \$25,548,247 at Third Quarter to \$26,462,350 at Annual, an increase of \$914,103. 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 (CCPU) to supplement subsidized childcare

reimbursements. Additionally, through Prop 98, CSPP received one-time funding for Transitional Subsidy Payments. These payments were allocated under an MOU agreement between the State of California and CCPU. Preschool also received funding for Arts, Music in Schools (AMS) to enhance existing or new visual and performing arts learning.

<b><u>Item</u></b>	<b><u>Budget Adjustment</u></b>	
Cost of Care Plus Rate	<b>\$ 687,960</b>	
Transitional Subsidy Payments	<b>142,143</b>	
AMS	<b>84,000</b>	
<b>Change from 3rd Quarter to Annual</b>	<b>\$ 914,103</b>	
<b><u>2023-24 Adopted Budget</u></b>	<b><u>2023-24 Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 26,671,466</b>	<b>\$ 26,462,350</b>	<b>\$ (209,116)</b>

**C. Local Revenues**

Local Revenues changed from \$5,187,524 at Third Quarter to \$5,548,412 at Annual, an increase of \$360,888. The increase is due to the Fair Market Value (FMV) of our funds at the Fresno County Treasury. The FMV adjustment is an accounting entry required to reflect the actual value of a fund's balance in Fresno County Treasurer's Pool. The Expanded Learning Club (ELC) saw an increase in revenues, driven by higher-than-expected participation in the



summer program. This increase is offset by refunds for participants who qualified for a no fee ELC participant due to the state funded program, Expanded Learning Opportunities Program (ELO-P).

<u>Item</u>	<u>Budget Adjustment</u>	
Expanded Learning Club	\$ 249,548	
Fair Market Value	100,096	
Interest	23,904	
Refunds	<u>(12,660)</u>	
<b>Change from 3rd Quarter to Annual</b>	<b>\$ 360,888</b>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,685,000	\$ 5,548,412	\$ 863,412

**D. Total Child Development Fund Revenues**

Total Child Development Fund Revenues changed from \$30,735,771 at Third Quarter to \$32,010,762 at Annual, an increase of \$1,274,991.

<b>Change from 3rd Quarter to Annual</b>	<b>\$ 1,274,991</b>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 31,356,466	\$ 32,010,762	\$ 654,296

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

**A. Certificated Personnel Salaries**

Certificated Personnel Salaries changed from \$3,398,827 at Third Quarter to \$3,493,244 at Annual, an increase of \$94,417. The increase is due to Preschool offering additional staff training through an online ePyramid training program. The training is an evidence-based online program for the early childhood workforce. Preschool and ELC hired a nurse to serve the needs of the preschool and ELC students. Child Development recognized an increase in teacher hourly and subs. Teacher Director and Associate Teacher positions remained unfilled for CSPP and one-time funding American Rescue Plan Act grant (ARPA) in addition to unanticipated sick time.

<u>Item</u>	<u>Budget Adjustment</u>	
Preschool Training	\$ 184,568	
Nurse (ELC & CSPP)	16,902	
Teacher Hourly and Subs	5,126	
Other	1,787	
Teacher Director (CSPP)	<u>(36,959)</u>	
Associate Teacher (ARPA & CSPP)	<u>(77,007)</u>	
<b>Change from 3rd Quarter to Annual</b>	<b>\$ 94,417</b>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 2,759,450	\$ 3,493,244	\$ 733,795

**B. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$8,174,618 at Third Quarter to \$7,956,800 at Annual, a decrease of \$217,818. The decrease is due to a lower need of instructional assistants during the last quarter and Summer Program for ELC. The decrease is a direct result of restructuring work schedules to align with the needs of the ELC program. Preschool salaries decreased due to unanticipated sick time. Hourly positions decreased for ELC, offset by an increase for subs for Preschool. Preschool offered additional staff training through an online ePyramid training program. The training is an evidence-based online program for the early childhood workforce.

<u>Item</u>	<u>Budget Adjustment</u>	
Preschool Training	\$	105,000
Hourly & Subs		32,058
Other		(8,908)
Preschool Sick Time		(16,720)
ELC Salaries		(122,901)
ELC Summer Program Salaries		(206,347)
<b>Change from 3rd Quarter to Annual</b>	<b>\$</b>	<b>(217,818)</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 7,430,069</b>	<b>\$ 7,956,800</b>	<b>\$ 526,731</b>

**C. Employee Benefits**

Employee Benefits changed from \$3,948,358 at Third Quarter to \$3,600,188 at Annual, a decrease of \$348,171. The decrease is due to the previously mentioned adjustments to certificated and classified salaries.

<u>Item</u>	<u>Budget Adjustment</u>	
Other	\$	(5,367)
Entry Level Instructional Support		(342,804)
<b>Change from 3<sup>rd</sup> Quarter to Annual</b>	<b>\$</b>	<b>(348,171)</b>
<b>2023-24</b>	<b>2023-24</b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 3,547,703</b>	<b>\$ 3,600,188</b>	<b>\$ 52,485</b>

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

Books, Supplies and Other Materials changed from \$3,152,403 at Third Quarter to \$2,095,815 at Annual, a decrease of \$1,056,588. The decrease is from a reduced need for supplies and non-capitalized equipment for ELC. Snack costs decreased due to some being covered through the National School Lunch Program (NSLP) for ELC. These reductions were utilized and reclassified under program expansion and implementation. Preschool also recognized a reduced need for supplies and reclassified under program training.

<u>Item</u>	<u>Budget Adjustment</u>	
Supplies Non-Classroom	\$	(8,421)
Non-Capitalized Equipment		(118,438)
ELC Snacks		(127,163)
Instructional Supplies Preschool		(243,042)
Instructional Supplies ELC		<u>(559,524)</u>
Change from 3rd Quarter to Annual	\$	<u>(1,056,588)</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 2,720,903	\$ 2,095,815
		<u>Increase/(Decrease)</u>
		\$ (625,089)

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

Contracted Services and Other Operating Expenditures changed from \$1,392,952 at Third Quarter to \$3,863,390 at Annual, an increase of \$2,470,438. The increase is primarily related to the implementation of programs for ELC that focus on developing the academic, social, emotional and physical needs and interests of students through hands-on engaging learning experiences offset by a decrease in other operating expenditures in CSPP.

<u>Item</u>	<u>Budget Adjustment</u>	
Expansion of ELC Programs	\$	2,503,964
Noncapitalized Improvements		33,210
Transportation Costs		12,019
Membership & Fees		(5,610)
Rental & Repair		(18,562)
Contract Services		(23,757)
Other		<u>(30,826)</u>
Change from 3rd Quarter to Annual	\$	<u>2,470,438</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>Annual</u>
	\$ 1,245,123	\$ 3,863,390
		<u>Increase/(Decrease)</u>
		\$ 2,618,267

**F. Capital Outlay**

Capital Outlay expenditures changed from \$4,056,165 at Third Quarter to \$3,263,409 at Annual, a decrease of \$792,756. The decrease is a result of a delayed portable order, which postponed installation, and the completion of bathroom projects for the ELC program. The funds will be available in the coming year to cover these expenditures.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ (792,756)</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 300,000</b>	<b>\$ 3,263,409</b>	<b>\$ 2,963,409</b>

**G. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$814,560 at Third Quarter to \$863,990 at Annual, an increase of \$49,429. The increase is a direct reflection of increased expenses eligible for indirect cost.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ 49,429</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 783,200</b>	<b>\$ 863,990</b>	<b>\$ 80,789</b>

**H. Total Child Development Fund Expenditures**

Total Child Development Fund Expenditures changed from \$24,937,884 at Third Quarter to \$25,136,836 at Annual, an increase of \$198,951.

<b>Change from 3rd Quarter to Annual</b>		<b>\$ 198,951</b>
<b><u>2023-24</u></b>	<b><u>2023-24</u></b>	
<b><u>Adopted Budget</u></b>	<b><u>Annual</u></b>	<b><u>Increase/(Decrease)</u></b>
<b>\$ 18,786,448</b>	<b>\$ 25,136,836</b>	<b>\$ 6,350,388</b>

### III. Fund Balance

Total revenues are \$32,010,762 and total expenditures are \$25,136,836 at Annual. This results in a surplus of \$6,873,926 and an on-going surplus of \$5,376,323. The Expanded Learning Club (ELC) is still being developed with continued enrollment changes, guidelines, and funding requirements, 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 revenue for the ELC. However, the State continues to face economic challenges. The Legislature has made it known that the ELO-P revenue, which funds the ELC, may be impacted to avoid cuts to school district Local Control Funding Formula revenues, in fact the District's apportionment for 2024-25 was cut by close to \$2 million which will impact the operating surplus. The fund balance is as follows:

<b>Beginning Fund Balance, Audited 7/1/24</b>	<b>\$ 17,615,759</b>
<b>2023-24 Revenues</b>	<b>\$32,010,762</b>
<b>2023-24 Expenditures</b>	<b><u>\$25,136,836</u></b>
<b>Surplus/(Deficit) (1)</b>	<b><u>6,873,926</u></b>
<b>Ending Fund Balance, 6/30/24, Unaudited</b>	<b><u>\$ 24,489,685</u></b>
<b>Components of Fund Balance</b>	
<b>Restricted:</b>	
Expanded Learning Club	\$ 15,541,049
Excess One-Time Prop 98 Revenues	2,098,864
Preschool Reserve	146,850
Arts, Music in Schools	<u>128,520</u>
<b>Assigned:</b>	
Private Pay Preschool	259,724
One-Time License Stabilization Funds	<u>111,702</u>
<b>Subtotal of Components</b>	<b><u>\$ 18,286,709</u></b>
<b>General Reserve, 6/30/24</b>	<b>\$ 6,202,976</b>
<b>General Reserve as % of Expenditures</b>	<b>24.68%</b>
<b>One-Time Items in 2023-24:</b>	
Portables & Capital Outlay Expenditures	3,319,574
Furniture Refr./Non-Cap Equip./Improv.	820,379
Prior Year Campus Catering	427,603
ARPA Rate Supplement Expenditures	181,658
ARPA Expenditures	154,831
Stabilization Expenditures	10,291
One-Time Excess Prop 98 Revenues	(2,098,864)
Excess ELC Revenues	<u>(4,313,075)</u>
<b>Total One-Time (2)</b>	<b>\$ (1,497,603)</b>
<b>Ongoing Operating Surplus (1+2)</b>	<b><u>\$ 5,376,323</u></b>

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>12 - CHILD DEVELOPMENT FUND</b>	<b>\$31,356,466</b>	<b>\$30,735,771</b>	<b>\$32,010,762</b>	<b>\$654,296</b>	<b>\$1,274,991</b>	<b>2.1</b>	<b>4.1</b>
<b>8300 - 8599 Other State Revenue</b>							
<b>8590 - All Other State Revenue</b>							
859000 - ST OTHER REVENUE	26,671,466	25,548,247	26,462,350	(209,116)	914,103	(0.8)	3.6
	<b>\$26,671,466</b>	<b>\$25,548,247</b>	<b>\$26,462,350</b>	<b>(\$209,116)</b>	<b>\$914,103</b>	<b>(0.8)</b>	<b>3.6</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$26,671,466</b>	<b>\$25,548,247</b>	<b>\$26,462,350</b>	<b>(\$209,116)</b>	<b>\$914,103</b>	<b>(0.8)</b>	<b>3.6</b>
Percent of Total	85.1%	83.1%	82.7%				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	0	552,848	576,752	576,752	23,904	N/A	4.3
	<b>\$0</b>	<b>\$552,848</b>	<b>\$576,752</b>	<b>\$576,752</b>	<b>\$23,904</b>	<b>N/A</b>	<b>4.3</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	100,096	100,096	100,096	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$100,096</b>	<b>\$100,096</b>	<b>\$100,096</b>	<b>N/A</b>	<b>N/A</b>
<b>8673 - Child Development Parent Fees</b>							
867301 - LOC CHILD DEV PARENT FEES	185,000	134,676	122,016	(62,984)	(12,660)	(34.0)	(9.4)
	<b>\$185,000</b>	<b>\$134,676</b>	<b>\$122,016</b>	<b>(\$62,984)</b>	<b>(\$12,660)</b>	<b>(34.0)</b>	<b>(9.4)</b>
<b>8689 - All Other Fees and Contracts</b>							
868900 - LOC ALL OTH FEES	4,500,000	4,500,000	4,749,548	249,548	249,548	5.5	5.5
	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,749,548</b>	<b>\$249,548</b>	<b>\$249,548</b>	<b>5.5</b>	<b>5.5</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$4,685,000</b>	<b>\$5,187,524</b>	<b>\$5,548,412</b>	<b>\$863,412</b>	<b>\$360,888</b>	<b>18.4</b>	<b>7.0</b>
Percent of Total	14.9%	16.9%	17.3%				
<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>
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 12	Adopted	3rd Quarter	Actuals	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Budget	Budget		Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
<b>12 - CHILD DEVELOPMENT FUND</b>	<b>\$18,786,448</b>	<b>\$24,937,884</b>	<b>\$25,136,836</b>	<b>\$6,350,388</b>	<b>\$198,951</b>	<b>33.8</b>	<b>0.8</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1100 - Certificated Teachers' Salaries</b>							
110001 - TEACHER SAL	1,166,517	1,202,750	1,165,791	(726)	(36,959)	(0.1)	(3.1)
110015 - TEACHER ASSIST	621,604	688,530	611,523	(10,081)	(77,007)	(1.6)	(11.2)
110040 - TEACH SAL SUMMER/HOURLY	183,500	182,500	150,208	(33,292)	(32,292)	(18.1)	(17.7)
110050 - TEACH SAL SUB	101,500	183,100	220,519	119,019	37,419	117.3	20.4
110060 - TEACH SAL STIPEND	17,500	25,329	209,896	192,396	184,568	1099.4	728.7
	<b>\$2,090,621</b>	<b>\$2,282,208</b>	<b>\$2,357,936</b>	<b>\$267,316</b>	<b>\$75,729</b>	<b>12.8</b>	<b>3.3</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	117,060	38,877	16,902	49.7	16.9
120040 - PUPIL SUPPORT HRLY	0	14,681	14,681	14,681	0	N/A	0.0
	<b>\$182,420</b>	<b>\$239,930</b>	<b>\$256,831</b>	<b>\$74,411</b>	<b>\$16,902</b>	<b>40.8</b>	<b>7.0</b>
<b>1300 - Certificated Supervisors' and Administrators' Salaries</b>							
130002 - COORDINATOR SAL	244,510	229,873	228,070	(16,440)	(1,803)	(6.7)	(0.8)
130008 - DIST ADM SAL	241,899	646,817	650,407	408,508	3,590	168.9	0.6
	<b>\$486,409</b>	<b>\$876,690</b>	<b>\$878,477</b>	<b>\$392,068</b>	<b>\$1,787</b>	<b>80.6</b>	<b>0.2</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$2,759,450</b>	<b>\$3,398,827</b>	<b>\$3,493,244</b>	<b>\$733,795</b>	<b>\$94,417</b>	<b>26.6</b>	<b>2.8</b>
<b>Percent of Total</b>	<b>14.7%</b>	<b>13.6%</b>	<b>13.9%</b>				

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

Fund: 12	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2100 - Classified Instructional Salaries</b>							
210001 - INSTR ASSIST/TUTOR	5,126,950	679,956	567,584	(4,559,366)	(112,372)	(88.9)	(16.5)
210040 - INSTRUCTIONAL HOURLY	292,000	61,100	82,451	(209,549)	21,351	(71.8)	34.9
210050 - INSTR ASSIST SUB	236,000	55,200	69,325	(166,675)	14,125	(70.6)	25.6
210060 - CLASS INSTRUCTIONAL STIPEND	0	0	105,000	105,000	105,000	N/A	N/A
	<b>\$5,654,950</b>	<b>\$796,256</b>	<b>\$824,360</b>	<b>(\$4,830,590)</b>	<b>\$28,104</b>	<b>(85.4)</b>	<b>3.5</b>
<b>2200 - Classified Support Salaries</b>							
220040 - CLASS SUPPORT HOURLY	0	12,000	14,137	14,137	2,137	N/A	17.8
	<b>\$0</b>	<b>\$12,000</b>	<b>\$14,137</b>	<b>\$14,137</b>	<b>\$2,137</b>	<b>N/A</b>	<b>17.8</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	1,213,188	913,020	834,630	(378,558)	(78,390)	(31.2)	(8.6)
	<b>\$1,213,188</b>	<b>\$913,020</b>	<b>\$834,630</b>	<b>(\$378,558)</b>	<b>(\$78,390)</b>	<b>(31.2)</b>	<b>(8.6)</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	552,932	656,918	731,829	178,898	74,911	32.4	11.4
240040 - CLASS BUSINESS SUPPORT HRLY	4,000	4,000	200	(3,800)	(3,800)	(95.0)	(95.0)
240050 - CLASS BUSINESS SUPPORT SUB	4,500	4,500	3,908	(592)	(592)	(13.2)	(13.2)
240070 - CLASS BUSINESS SUPPORT OT	0	8,221	5,047	5,047	(3,174)	N/A	(38.6)
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$561,432</b>	<b>\$673,640</b>	<b>\$740,984</b>	<b>\$179,553</b>	<b>\$67,345</b>	<b>32.0</b>	<b>10.0</b>
<b>2900 - Other Classified Salaries</b>							
290020 - CHILD DEV OTH CLASS SAL	0	4,899,183	4,776,281	4,776,281	(122,901)	N/A	(2.5)
290040 - OTH CL HOURLY	0	330,056	192,529	192,529	(137,528)	N/A	(41.7)
290050 - OTHER CLASS SUB	0	250,000	384,110	384,110	134,110	N/A	53.6
290060 - CLASSIFIED STIPEND	500	464	464	(36)	0	(7.2)	0.0
290090 - OTHER CLASSIFIED SAL	0	300,000	189,306	189,306	(110,694)	N/A	(36.9)
	<b>\$500</b>	<b>\$5,779,703</b>	<b>\$5,542,690</b>	<b>\$5,542,190</b>	<b>(\$237,013)</b>	<b>1108438.0</b>	<b>(4.1)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$7,430,069</b>	<b>\$8,174,618</b>	<b>\$7,956,800</b>	<b>\$526,731</b>	<b>(\$217,818)</b>	<b>7.1</b>	<b>(2.7)</b>
<b>Percent of Total</b>	<b>39.6%</b>	<b>32.8%</b>	<b>31.7%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3101 - State Teachers' Retirement System, certificated positions</b>							
310100 - STRS CERT	376,402	474,747	500,910	124,508	26,163	33.1	5.5
310190 - STRS CERT	19,387	37,776	25,203	5,817	(12,573)	30.0	(33.3)
	<b>\$395,789</b>	<b>\$512,523</b>	<b>\$526,113</b>	<b>\$130,324</b>	<b>\$13,590</b>	<b>32.9</b>	<b>2.7</b>



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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3102 - State Teachers' Retirement System, classified positions</b>							
310201 - STRS CLASSIFIED	104,103	60,833	45,502	(58,600)	(15,330)	(56.3)	(25.2)
310291 - STRS CLASSIFIED	0	50	709	709	659	N/A	1313.8
	<b>\$104,103</b>	<b>\$60,883</b>	<b>\$46,211</b>	<b>(\$57,891)</b>	<b>(\$14,671)</b>	<b>(55.6)</b>	<b>(24.1)</b>
<b>3201 - Public Employees' Retirement System, certificated positions</b>							
320100 - PERS CERTIFICATED	82,857	101,143	16,089	(66,768)	(85,054)	(80.6)	(84.1)
320190 - PERS CERTIFICATED	0	0	357	357	357	N/A	N/A
	<b>\$82,857</b>	<b>\$101,143</b>	<b>\$16,446</b>	<b>(\$66,411)</b>	<b>(\$84,697)</b>	<b>(80.2)</b>	<b>(83.7)</b>
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	1,335,760	1,422,987	1,331,331	(4,429)	(91,656)	(0.3)	(6.4)
320290 - PERS CLASSIFIED	143,138	190,253	90,945	(52,193)	(99,308)	(36.5)	(52.2)
	<b>\$1,478,899</b>	<b>\$1,613,240</b>	<b>\$1,422,276</b>	<b>(\$56,622)</b>	<b>(\$190,964)</b>	<b>(3.8)</b>	<b>(11.8)</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	19,255	23,504	13,574	(5,681)	(9,930)	(29.5)	(42.2)
330101 - MEDICARE CERT	38,540	46,415	46,802	8,261	386	21.4	0.8
330102 - SUPPLEMENTAL RETIREMENT CERT	14,126	12,614	14,966	840	2,353	5.9	18.7
330190 - SOCIAL SECURITY CERT	0	0	1,022	1,022	1,022	N/A	N/A
330191 - MEDICARE CERT	1,472	2,868	3,410	1,938	542	131.7	18.9
330192 - SUPPLEMENTAL RETIREMENT CERT	0	0	2,909	2,909	2,909	N/A	N/A
	<b>\$73,393</b>	<b>\$85,401</b>	<b>\$82,683</b>	<b>\$9,290</b>	<b>(\$2,718)</b>	<b>12.7</b>	<b>(3.2)</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	310,409	330,679	307,866	(2,543)	(22,813)	(0.8)	(6.9)
330201 - MEDICARE CLASS	99,957	108,018	102,996	3,039	(5,022)	3.0	(4.6)
330202 - SUPPLEMENTAL RETIREMENT CLASS	50,322	67,407	71,809	21,486	4,402	42.7	6.5
330290 - SOCIAL SECURITY CLASS	33,263	44,212	23,500	(9,763)	(20,712)	(29.4)	(46.8)
330291 - MEDICARE CLASS	7,779	10,514	11,577	3,798	1,063	48.8	10.1
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	440	15,590	15,590	15,150	N/A	3446.1
	<b>\$501,730</b>	<b>\$561,269</b>	<b>\$533,337</b>	<b>\$31,607</b>	<b>(\$27,932)</b>	<b>6.3</b>	<b>(5.0)</b>
<b>3401 - Health &amp; Welfare Benefits, certificated positions</b>							
340111 - HEALTH CERT	187,997	263,086	247,859	59,863	(15,227)	31.8	(5.8)
340112 - DENTAL CERT	17,980	22,954	21,633	3,653	(1,321)	20.3	(5.8)
340113 - VISION CERT	3,455	4,411	4,158	702	(254)	20.3	(5.8)
340114 - LIFE INS CERT	984	1,486	1,490	506	4	51.5	0.3
	<b>\$210,416</b>	<b>\$291,938</b>	<b>\$275,140</b>	<b>\$64,724</b>	<b>(\$16,798)</b>	<b>30.8</b>	<b>(5.8)</b>

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	385,740	371,476	354,135	(31,605)	(17,340)	(8.2)	(4.7)
340212 - DENTAL CLASS	34,763	32,897	30,551	(4,211)	(2,346)	(12.1)	(7.1)
340213 - VISION CLASS	6,681	6,322	5,871	(809)	(451)	(12.1)	(7.1)
340214 - LIFE INS CLASS	2,326	2,003	1,937	(389)	(66)	(16.7)	(3.3)
340216 - DIS CLASS	3,017	3,536	3,153	137	(383)	4.5	(10.8)
	<b>\$432,527</b>	<b>\$416,234</b>	<b>\$395,649</b>	<b>(\$36,878)</b>	<b>(\$20,586)</b>	<b>(8.5)</b>	<b>(4.9)</b>
<b>3501 - State Unemployment Insurance, certificated positions</b>							
350100 - SUI CERT	1,329	1,601	1,605	277	5	20.8	0.3
350190 - SUI CERT	51	99	118	67	19	132.0	19.0
	<b>\$1,380</b>	<b>\$1,699</b>	<b>\$1,723</b>	<b>\$343</b>	<b>\$24</b>	<b>24.9</b>	<b>1.4</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	3,447	3,725	3,552	105	(173)	3.0	(4.6)
350290 - SUI CLASS	268	363	399	131	36	48.7	10.0
	<b>\$3,715</b>	<b>\$4,087</b>	<b>\$3,951</b>	<b>\$236</b>	<b>(\$137)</b>	<b>6.3</b>	<b>(3.3)</b>
<b>3601 - Workers' Compensation Insurance, certificated positions</b>							
360100 - W/C CERT	31,895	38,413	39,096	7,201	684	22.6	1.8
360190 - W/C CERT	1,218	2,373	2,823	1,605	449	131.7	18.9
	<b>\$33,113</b>	<b>\$40,786</b>	<b>\$41,919</b>	<b>\$8,806</b>	<b>\$1,133</b>	<b>26.6</b>	<b>2.8</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	82,723	89,395	85,832	3,109	(3,563)	3.8	(4.0)
360290 - W/C CLASS	6,438	8,701	9,497	3,059	796	47.5	9.2
	<b>\$89,161</b>	<b>\$98,096</b>	<b>\$95,329</b>	<b>\$6,168</b>	<b>(\$2,767)</b>	<b>6.9</b>	<b>(2.8)</b>
<b>3701 - OPEB, Allocated, certificated positions</b>							
370100 - RETIREE BENEFITS CERT	37,316	54,942	53,508	16,192	(1,434)	43.4	(2.6)
	<b>\$37,316</b>	<b>\$54,942</b>	<b>\$53,508</b>	<b>\$16,192</b>	<b>(\$1,434)</b>	<b>43.4</b>	<b>(2.6)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	62,546	59,824	57,328	(5,218)	(2,495)	(8.3)	(4.2)
	<b>\$62,546</b>	<b>\$59,824</b>	<b>\$57,328</b>	<b>(\$5,218)</b>	<b>(\$2,495)</b>	<b>(8.3)</b>	<b>(4.2)</b>

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3901 - Other Benefits, certificated positions</b>							
390103 - SELF INSUR CERT	10,632	12,804	13,032	2,400	228	22.6	1.8
390193 - SELF INSUR CERT	406	791	941	535	150	131.7	18.9
390194 - AB 1522 ACCRUAL	0	0	458	458	458	N/A	N/A
	<b>\$11,038</b>	<b>\$13,595</b>	<b>\$14,431</b>	<b>\$3,393</b>	<b>\$836</b>	<b>30.7</b>	<b>6.1</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	27,574	29,798	28,621	1,047	(1,177)	3.8	(4.0)
390204 - AB 1522 ACCRUAL	0	0	8	8	8	N/A	N/A
390293 - SELF INSUR CLASS	2,146	2,900	3,195	1,049	295	48.9	10.2
390294 - AB 1522 ACCRUAL	0	0	2,319	2,319	2,319	N/A	N/A
	<b>\$29,720</b>	<b>\$32,698</b>	<b>\$34,143</b>	<b>\$4,423</b>	<b>\$1,445</b>	<b>14.9</b>	<b>4.4</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$3,547,703</b>	<b>\$3,948,358</b>	<b>\$3,600,188</b>	<b>\$52,485</b>	<b>(\$348,171)</b>	<b>1.5</b>	<b>(8.8)</b>
<b>Percent of Total</b>	<b>18.9%</b>	<b>15.8%</b>	<b>14.3%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>73.1%</b>	<b>62.2%</b>	<b>59.9%</b>				
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	1,702,872	1,647,071	844,504	(858,367)	(802,567)	(50.4)	(48.7)
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	30,000	677,072	547,128	517,128	(129,944)	1723.8	(19.2)
430008 - SUPPLIES NON-CLASSROOM	457,032	249,419	243,780	(213,252)	(5,640)	(46.7)	(2.3)
	<b>\$2,189,903</b>	<b>\$2,573,562</b>	<b>\$1,635,412</b>	<b>(\$554,491)</b>	<b>(\$938,150)</b>	<b>(25.3)</b>	<b>(36.5)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	531,000	578,841	460,403	(70,597)	(118,438)	(13.3)	(20.5)
	<b>\$531,000</b>	<b>\$578,841</b>	<b>\$460,403</b>	<b>(\$70,597)</b>	<b>(\$118,438)</b>	<b>(13.3)</b>	<b>(20.5)</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$2,720,903</b>	<b>\$3,152,403</b>	<b>\$2,095,815</b>	<b>(\$625,089)</b>	<b>(\$1,056,588)</b>	<b>(23.0)</b>	<b>(33.5)</b>
<b>Percent of Total</b>	<b>14.5%</b>	<b>12.6%</b>	<b>8.3%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5100 - Subagreements for Services</b>							
510000 - SUBAGREEMENTS FOR SERVICES	0	37,000	36,200	36,200	(800)	N/A	(2.2)
	<b>\$0</b>	<b>\$37,000</b>	<b>\$36,200</b>	<b>\$36,200</b>	<b>(\$800)</b>	<b>N/A</b>	<b>(2.2)</b>

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

Fund: 12	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	56,500	33,643	51,982	(4,518)	18,339	(8.0)	54.5
520010 - FIXED MILEAGE ALLOWANCE	8,163	8,163	5,188	(2,975)	(2,975)	(36.4)	(36.4)
	<b>\$64,663</b>	<b>\$41,805</b>	<b>\$57,170</b>	<b>(\$7,493)</b>	<b>\$15,365</b>	<b>(11.6)</b>	<b>36.8</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	3,000	2,000	1,350	(1,650)	(650)	(55.0)	(32.5)
	<b>\$3,000</b>	<b>\$2,000</b>	<b>\$1,350</b>	<b>(\$1,650)</b>	<b>(\$650)</b>	<b>(55.0)</b>	<b>(32.5)</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	530,000	169,620	202,830	(327,170)	33,210	(61.7)	19.6
560005 - RENTAL	54,700	41,528	26,126	(28,574)	(15,402)	(52.2)	(37.1)
560006 - REPAIR EQUIP	9,000	11,000	7,840	(1,160)	(3,160)	(12.9)	(28.7)
	<b>\$593,700</b>	<b>\$222,148</b>	<b>\$236,795</b>	<b>(\$356,905)</b>	<b>\$14,647</b>	<b>(60.1)</b>	<b>6.6</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>							
575002 - DIRECT COST/CUSD TODAY INTERFN	10,000	10,000	12,124	2,124	2,124	21.2	21.2
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	89,102	102	102	0.1	0.1
575010 - DIRECT COST/MTCE INTERFUND	16,500	14,000	6,360	(10,140)	(7,640)	(61.5)	(54.6)
575020 - DIRECT COST/TRANSP INTERFUND	3,000	29,407	20,294	17,294	(9,114)	576.5	(31.0)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	427,603	427,603	427,603	0	N/A	0.0
575040 - DIRECT COST/GAD/INTERF	11,700	13,250	14,283	2,583	1,033	22.1	7.8
575050 - DIRECT COST/COPIER INTERFUND	5,500	5,537	3,125	(2,375)	(2,413)	(43.2)	(43.6)
575052 - DIRECT COST/SCANBACK INTERFUND	3,500	3,500	1,660	(1,840)	(1,840)	(52.6)	(52.6)
575070 - DIRECT COST/TCH CTR INTERFUND	19,000	15,251	15,542	(3,458)	291	(18.2)	1.9
575080 - INTER-FUND DIRECT COST FUEL	5,000	10,000	6,655	1,655	(3,345)	33.1	(33.4)
575090 - DC TRANSFER INTERFUND CD	0	0	2,503,964	2,503,964	2,503,964	N/A	N/A
	<b>\$358,200</b>	<b>\$812,548</b>	<b>\$3,295,711</b>	<b>\$2,937,511</b>	<b>\$2,483,163</b>	<b>820.1</b>	<b>305.6</b>

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

Fund: 12	Adopted	3rd Quarter		Diff Btwn	Diff Btwn	Pct Chg	
SubFund: -	Budget	Budget	Actuals	Actual & Adpt	Actual & Q3	Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580002 - CONTRACT SERVICES	135,750	144,295	121,339	(14,411)	(22,957)	(10.6)	(15.9)
580006 - ADVERTISING	0	500	500	500	0	N/A	0.0
580008 - FEES/ADMISSION - STUDENTS	4,000	8,735	15,719	11,719	6,984	293.0	79.9
580009 - FEES / OTHER	500	81,210	68,616	68,116	(12,594)	13623.1	(15.5)
580010 - SOFTWARE LICENSE	31,000	1,400	1,400	(29,600)	0	(95.5)	0.0
	<b>\$171,250</b>	<b>\$236,140</b>	<b>\$207,573</b>	<b>\$36,323</b>	<b>(\$28,568)</b>	<b>21.2</b>	<b>(12.1)</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	8,910	8,910	8,550	(360)	(360)	(4.0)	(4.0)
590002 - PHONE CLASSIFIED	17,200	17,200	11,610	(5,590)	(5,590)	(32.5)	(32.5)
590005 - COMMUNICATION/POSTAGE	28,200	15,200	8,431	(19,769)	(6,769)	(70.1)	(44.5)
	<b>\$54,310</b>	<b>\$41,310</b>	<b>\$28,591</b>	<b>(\$25,719)</b>	<b>(\$12,719)</b>	<b>(47.4)</b>	<b>(30.8)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$1,245,123</b>	<b>\$1,392,952</b>	<b>\$3,863,390</b>	<b>\$2,618,267</b>	<b>\$2,470,438</b>	<b>210.3</b>	<b>177.4</b>
<b>Percent of Total</b>	<b>6.6%</b>	<b>5.6%</b>	<b>15.4%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	200,000	56,165	43,763	(156,237)	(12,402)	(78.1)	(22.1)
	<b>\$200,000</b>	<b>\$56,165</b>	<b>\$43,763</b>	<b>(\$156,237)</b>	<b>(\$12,402)</b>	<b>(78.1)</b>	<b>(22.1)</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	100,000	4,000,000	3,129,890	3,029,890	(870,110)	3029.9	(21.8)
	<b>\$100,000</b>	<b>\$4,000,000</b>	<b>\$3,129,890</b>	<b>\$3,029,890</b>	<b>(\$870,110)</b>	<b>3029.9</b>	<b>(21.8)</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	0	0	89,757	89,757	89,757	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$89,757</b>	<b>\$89,757</b>	<b>\$89,757</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$300,000</b>	<b>\$4,056,165</b>	<b>\$3,263,409</b>	<b>\$2,963,409</b>	<b>(\$792,756)</b>	<b>987.8</b>	<b>(19.5)</b>
<b>Percent of Total</b>	<b>1.6%</b>	<b>16.3%</b>	<b>13.0%</b>				

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

Fund: 12 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>7000 - 7499 Other Outgo</b>							
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	741,200	814,560	863,990	122,789	49,429	16.6	6.1
	<b>\$741,200</b>	<b>\$814,560</b>	<b>\$863,990</b>	<b>\$122,789</b>	<b>\$49,429</b>	<b>16.6</b>	<b>6.1</b>
<b>7439 - Other Debt Service - Principal</b>							
743900 - DEBT SERVICE/PRINCIPAL	42,000	0	0	(42,000)	0	(100.0)	N/A
	<b>\$42,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$42,000)</b>	<b>\$0</b>	<b>(100.0)</b>	<b>N/A</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$783,200</b>	<b>\$814,560</b>	<b>\$863,990</b>	<b>\$80,789</b>	<b>\$49,429</b>	<b>10.3</b>	<b>6.1</b>
<b>Percent of Total</b>	<b>4.2%</b>	<b>3.3%</b>	<b>3.4%</b>				

**Summary of Revisions**

**2023-2024 Campus Catering Fund Annual Report**

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

**I. 2023-24 Campus Catering Fund Revenues**

**A. Federal Revenues**

Federal Revenues changed from \$14,284,547 at Third Quarter to \$15,552,067 at Annual, an increase of \$1,267,520. The increase is due to an additional award of Supply Chain Assistance (SCA) Funds as well as higher usage of Federal Donated Food Commodities, which was slightly offset by lower participation than the projected trends for the National School Lunch & School Breakfast Programs.

<u>Item</u>	<u>Budget Adjustment</u>	
SCA Funds		\$ 1,136,818
Commodities Received		157,883
Student Meals		(27,181)
<b>Change from 3rd Quarter to Annual</b>		<b><u>\$ 1,267,520</u></b>
	<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>
	\$ 11,712,021	\$ 15,552,067
		<b><u>Increase/(Decrease)</u></b>
		<b><u>\$ 3,840,046</u></b>

**B. State Revenues**

State Revenues changed from \$15,022,252 at Third Quarter to \$14,899,244 at Annual, a decrease of \$123,008. The decrease is due to lower participation than the projected trends for the National School Lunch & School Breakfast Programs.

<u>Change from 3rd Quarter to Annual</u>		<u>\$ (123,008)</u>
<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
\$ 12,450,029	\$ 14,899,244	\$ 2,449,215

**C. Local Revenues**

Local Revenues changed from \$1,103,070 at Third Quarter to \$822,778 at Annual, a decrease of \$280,292. The decrease is primarily due to a decrease in the fair market value (FMV) of our funds in the Fresno County Treasury pool, along with a decrease in special event meals. The FMV adjustment is an accounting entry required to reflect the actual value of a fund's balance in Fresno County Treasurer's

Pool. The reduction in special event meals is linked to snacks provided to internal groups like the Expanded Learning Club (ELC). As this is a relatively new program, the anticipated demand was higher than the actual need.

<u>Item</u>	<u>Budget Adjustment</u>	
Other	\$	42,799
Interest		19,702
Special Events		(169,138)
Fair Market Value Adjustment		(173,655)
<b>Change from 3rd Quarter to Annual</b>	<b>\$</b>	<b>(280,292)</b>

  

<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
\$ 220,047	\$ 822,778	\$ 602,731

**D. Total Campus Catering Fund Revenues**

Total Campus Catering Fund Revenues changed from \$30,409,869 at Third Quarter to \$31,274,089 at Annual, an increase of \$864,220.

<b>Change from 3rd Quarter to Annual</b>	<b>\$</b>	<b>864,220</b>
--	-----------	----------------

  

<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
\$ 24,382,097	\$ 31,274,089	\$ 6,891,992

**II. 2023-24 Campus Catering Fund Expenditures**

**A. Classified Personnel Salaries**

Classified Personnel Salaries changed from \$6,455,456 at Third Quarter to \$6,654,592 at Annual, an increase of \$199,136. The increase is primarily due to the CSEA contract settlement that resulted in retroactive pay for all CSEA employees. This was offset by a decreased need for classified support hourly and substitutes.

<u>Item</u>	<u>Budget Adjustment</u>	
CSEA Contract Settlement	\$	238,258
Other		(2,747)
Classified Support Substitutes		(13,010)
Classified Support Hourly		(23,365)
<b>Change from 3rd Quarter to Annual</b>	<b>\$</b>	<b>199,136</b>

  

<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
\$ 7,206,040	\$ 6,654,592	\$ (551,448)

**B. Employee Benefits**

Employee Benefits changed from \$3,728,736 at Third Quarter to \$3,769,572 at Annual, an increase of \$40,836. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.



<u>Item</u>	<u>Budget Adjustment</u>	
CSEA Contract Settlement	\$	79,447
Hourly & Substitute Benefits		(13,803)
Other		(24,808)
<b>Change from 3rd Quarter to Annual</b>	<b>\$</b>	<b>40,836</b>
<b>2023-24</b>	<b>2023-24</b>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 4,040,343	\$ 3,769,572	\$ (270,771)

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

Books, Supplies and Other Materials changed from \$10,729,339 at Third Quarter to \$10,541,147 at Annual, a decrease of \$188,193. The reduction is primarily driven by lower-than-expected expenses in food costs, supplies, and non-capitalized equipment. The decrease in food costs can be attributed to an increase in federally donated food commodities and food service supplies.

<u>Item</u>	<u>Budget Adjustment</u>	
Federally Donated Commodities	\$	157,883
Food Service Supplies		19,785
Other		3,797
Noncapitalized Equipment		(38,529)
Food		(331,129)
<b>Change from 3rd Quarter to Annual</b>	<b>\$</b>	<b>(188,193)</b>
<b>2023-24</b>	<b>2023-24</b>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 8,536,257	\$ 10,541,147	\$ 2,004,890

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

Contracted Services and Other Operating Expenditures changed from a negative \$222,471 at Third Quarter to a negative \$273,364 at Annual, a decrease of \$50,893. The reduction is mainly due to lower projected needs for equipment repairs and operational services. The negative budget amounts and actuals are the result of a direct cost transfer to reimburse Campus Catering for meals provided to students in the Expanded Learning Club.

<u>Item</u>	<u>Budget Adjustment</u>	
Other	\$	(1,352)
Operational Services		(24,600)
Equipment Repairs		(24,941)
<b>Change from 3rd Quarter to Annual</b>	<b>\$</b>	<b>(50,893)</b>
<b>2023-24</b>	<b>2023-24</b>	
<u>Adopted Budget</u>	<u>Annual</u>	<u>Increase/(Decrease)</u>
\$ 568,038	\$ (273,364)	\$ (841,402)

**E. Capital Outlay Expenditures**

Capital Outlay Expenditures changed from \$907,639 at Third Quarter to \$682,956 at Annual, a decrease of 224,682. The decrease is largely due to new refrigerated trucks being ordered but not received prior to the end of the fiscal year.

<u>Item</u>	<u>Budget Adjustment</u>		
Building Improvements	\$ (24,181)		
Capital Equipment	<u>(200,501)</u>		
Change from 3rd Quarter to Annual	<u>\$ (224,682)</u>		
	<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
	\$ 51,926	\$ 682,956	\$ 631,030

**F. Other Outgo Expenditures**

Other Outgo Expenditures changed from \$835,584 at Third Quarter to \$843,456 at Annual, an increase of \$7,873. The increase is due to changes in expenditures applicable to indirect costs.

Change from 3rd Quarter to Annual		<u>\$ 7,873</u>
<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
\$ 528,581	\$ 843,456	\$ 314,875

**G. Total Campus Catering Fund Expenditures**

Total Campus Catering Fund Expenditures changed from \$22,434,282 at Third Quarter to \$22,218,359 at Annual, a decrease of \$215,923.

Change from 3rd Quarter to Annual		\$ (215,923)
<u>2023-24 Adopted Budget</u>	<u>2023-24 Annual</u>	<u>Increase/(Decrease)</u>
\$ 20,931,185	\$ 22,218,359	\$ 1,287,1740

**III. Campus Catering Fund Balance**

Total revenues are \$31,274,089 and total expenditures are \$22,218,359 at Annual. The 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>31,274,089</b>
<b>2023-24 Expenditures</b>	<b><u>22,218,359</u></b>
	<b>Surplus/(Deficit) (1) <u>9,055,730</u></b>
<b>Ending Fund Balance, 6/30/24 Unaudited</b>	<b><u>\$ 27,509,889</u></b>
<b>Assigned:</b>	
<b>Building Lease</b>	<b>\$ 5,119,000</b>
<b>Freezer</b>	<b>2,794,500</b>
<b>Equipment Refresh</b>	<b>1,678,949</b>
<b>New School Equipment</b>	<b>1,071,601</b>
<b>Vehicles</b>	<b><u>312,043</u></b>
<b>Total Assigned</b>	<b><u>\$ 10,976,093</u></b>
<b>Unassigned</b>	<b><u>\$ 16,533,796</u></b>
<b>General Reserve Percentage</b>	<b>74.4%</b>
<b>One-Time costs/(savings) in 2023-24:</b>	
<b>Unfilled Positions</b>	<b><u>\$ (624,233)</u></b>
<b>Total One-Time Costs (2)</b>	<b><u>\$ (624,233)</u></b>
<b>Ongoing Surplus/(Deficit) (1 + 2)</b>	<b><u>\$ 8,431,497</u></b>

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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>13 - CAFETERIA FUND</b>	<b>\$24,382,097</b>	<b>\$30,409,869</b>	<b>\$31,274,089</b>	<b>\$6,891,992</b>	<b>\$864,220</b>	<b>28.3</b>	<b>2.8</b>
<b>8100 - 8299 Federal Revenue</b>							
<b>8220 - Child Nutrition Programs</b>							
822000 - FED CHILD NUTRITION	10,612,021	12,499,378	13,609,015	2,996,994	1,109,637	28.2	8.9
	<b>\$10,612,021</b>	<b>\$12,499,378</b>	<b>\$13,609,015</b>	<b>\$2,996,994</b>	<b>\$1,109,637</b>	<b>28.2</b>	<b>8.9</b>
<b>8221 - Donated Food Commodities</b>							
822100 - FED DONATED FOOD COMMODITIES	1,100,000	1,785,169	1,943,052	843,052	157,883	76.6	8.8
	<b>\$1,100,000</b>	<b>\$1,785,169</b>	<b>\$1,943,052</b>	<b>\$843,052</b>	<b>\$157,883</b>	<b>76.6</b>	<b>8.8</b>
<b>8290 - All Other Federal Revenue</b>							
829000 - FED OTH REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8100 - 8299 Federal Revenue</b>	<b>\$11,712,021</b>	<b>\$14,284,547</b>	<b>\$15,552,067</b>	<b>\$3,840,046</b>	<b>\$1,267,520</b>	<b>32.8</b>	<b>8.9</b>
Percent of Total	<b>48.0%</b>	<b>47.0%</b>	<b>49.7%</b>				
<b>8300 - 8599 Other State Revenue</b>							
<b>8520 - Child Nutrition</b>							
852000 - ST CHILD NUTRITION	12,450,029	15,022,252	14,899,244	2,449,215	(123,008)	19.7	(0.8)
	<b>\$12,450,029</b>	<b>\$15,022,252</b>	<b>\$14,899,244</b>	<b>\$2,449,215</b>	<b>(\$123,008)</b>	<b>19.7</b>	<b>(0.8)</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$12,450,029</b>	<b>\$15,022,252</b>	<b>\$14,899,244</b>	<b>\$2,449,215</b>	<b>(\$123,008)</b>	<b>19.7</b>	<b>(0.8)</b>
Percent of Total	<b>51.1%</b>	<b>49.4%</b>	<b>47.6%</b>				

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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8600 - 8799 Other Local Revenue</b>							
<b>8634 - Food Service Sales</b>							
863401 - FS STUDENT FOOD SALES/LUNCH	0	5	38	38	33	N/A	700.0
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	225,565	237,772	140,836	12,207	145.3	5.4
863405 - FS ADULT ALA CARTE	12,845	24,344	25,865	13,020	1,521	101.4	6.2
863406 - FS SPECIAL EVENT INCOME	56,515	728,356	559,218	502,703	(169,138)	889.5	(23.2)
863407 - FS OTHER INCOME	29,484	16,321	18,793	(10,691)	2,472	(36.3)	15.1
863408 - FS OVER/SHORT	(66,632)	(72,824)	(46,258)	20,374	26,566	(30.6)	(36.5)
	<b>\$129,148</b>	<b>\$921,767</b>	<b>\$795,428</b>	<b>\$666,280</b>	<b>(\$126,339)</b>	<b>515.9</b>	<b>(13.7)</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	90,899	181,303	201,005	110,106	19,702	121.1	10.9
	<b>\$90,899</b>	<b>\$181,303</b>	<b>\$201,005</b>	<b>\$110,106</b>	<b>\$19,702</b>	<b>121.1</b>	<b>10.9</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(173,655)	(173,655)	(173,655)	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>(\$173,655)</b>	<b>(\$173,655)</b>	<b>(\$173,655)</b>	<b>N/A</b>	<b>N/A</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$220,047</b>	<b>\$1,103,070</b>	<b>\$822,778</b>	<b>\$602,731</b>	<b>(\$280,292)</b>	<b>273.9</b>	<b>(25.4)</b>
<b>Percent of Total</b>	<b>0.9%</b>	<b>3.6%</b>	<b>2.6%</b>				

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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>13 - CAFETERIA FUND</b>	<b>\$20,931,185</b>	<b>\$22,434,282</b>	<b>\$22,218,359</b>	<b>\$1,287,174</b>	<b>(\$215,923)</b>	<b>6.1</b>	<b>(1.0)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2200 - Classified Support Salaries</b>							
220006 - WAREHOUSE SAL	156,245	153,181	161,397	5,152	8,216	3.3	5.4
220007 - MAINTENANCE SAL	176,916	176,174	185,864	8,948	9,690	5.1	5.5
220020 - FOOD SERVICE SAL	4,702,159	3,904,721	4,117,199	(584,960)	212,477	(12.4)	5.4
220040 - CLASS SUPPORT HOURLY	268,880	275,739	252,374	(16,506)	(23,365)	(6.1)	(8.5)
220050 - CLASS SUPPORT SUB	40,191	156,523	143,514	103,323	(13,010)	257.1	(8.3)
220070 - CLASS SUPPORT OT	279	0	0	(279)	0	(100.0)	N/A
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	<b>\$5,344,670</b>	<b>\$4,666,339</b>	<b>\$4,860,346</b>	<b>(\$484,324)</b>	<b>\$194,007</b>	<b>(9.1)</b>	<b>4.2</b>
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	1,672,542	1,587,753	1,590,395	(82,147)	2,642	(4.9)	0.2
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
	<b>\$1,672,542</b>	<b>\$1,587,753</b>	<b>\$1,590,395</b>	<b>(\$82,147)</b>	<b>\$2,642</b>	<b>(4.9)</b>	<b>0.2</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	181,663	187,907	188,162	6,499	255	3.6	0.1
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	<b>\$181,663</b>	<b>\$187,907</b>	<b>\$188,162</b>	<b>\$6,499</b>	<b>\$255</b>	<b>3.6</b>	<b>0.1</b>
<b>2900 - Other Classified Salaries</b>							
290040 - OTH CL HOURLY	0	320	320	320	0	N/A	0.0
290090 - OTHER CLASSIFIED SAL	7,165	13,137	15,369	8,204	2,232	114.5	17.0
	<b>\$7,165</b>	<b>\$13,457</b>	<b>\$15,689</b>	<b>\$8,524</b>	<b>\$2,232</b>	<b>119.0</b>	<b>16.6</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$7,206,040</b>	<b>\$6,455,456</b>	<b>\$6,654,592</b>	<b>(\$551,448)</b>	<b>\$199,136</b>	<b>(7.7)</b>	<b>3.1</b>
<b>Percent of Total</b>	<b>34.4%</b>	<b>28.8%</b>	<b>30.0%</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>

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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	1,543,871	1,410,505	1,460,037	(83,834)	49,532	(5.4)	3.5
320290 - PERS CLASSIFIED	45,934	46,632	36,900	(9,034)	(9,732)	(19.7)	(20.9)
	<b>\$1,589,805</b>	<b>\$1,457,137</b>	<b>\$1,496,937</b>	<b>(\$92,868)</b>	<b>\$39,800</b>	<b>(5.8)</b>	<b>2.7</b>
<b>3301 - OASDI/Medicare/Alternative, certificated positions</b>							
330100 - SOCIAL SECURITY CERT	0	77	79	79	2	N/A	3.2
330101 - MEDICARE CERT	0	18	22	22	4	N/A	24.3
	<b>\$0</b>	<b>\$94</b>	<b>\$101</b>	<b>\$101</b>	<b>\$7</b>	<b>N/A</b>	<b>7.2</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	359,071	328,062	324,894	(34,177)	(3,168)	(9.5)	(1.0)
330201 - MEDICARE CLASS	99,805	87,008	86,877	(12,928)	(132)	(13.0)	(0.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	41,359	27,128	28,316	(13,043)	1,188	(31.5)	4.4
330290 - SOCIAL SECURITY CLASS	11,410	11,694	9,355	(2,055)	(2,339)	(18.0)	(20.0)
330291 - MEDICARE CLASS	4,597	6,253	5,733	1,136	(520)	24.7	(8.3)
330292 - SUPPLEMENTAL RETIREMENT CLASS	5,321	9,484	9,018	3,697	(466)	69.5	(4.9)
	<b>\$521,563</b>	<b>\$469,630</b>	<b>\$464,193</b>	<b>(\$57,370)</b>	<b>(\$5,437)</b>	<b>(11.0)</b>	<b>(1.2)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	1,461,002	1,401,955	1,400,171	(60,831)	(1,784)	(4.2)	(0.1)
340212 - DENTAL CLASS	96,781	91,767	91,741	(5,040)	(26)	(5.2)	0.0
340213 - VISION CLASS	18,603	17,671	17,631	(972)	(40)	(5.2)	(0.2)
340214 - LIFE INS CLASS	7,007	6,682	6,670	(337)	(12)	(4.8)	(0.2)
340216 - DIS CLASS	22,070	20,061	20,598	(1,472)	536	(6.7)	2.7
	<b>\$1,605,463</b>	<b>\$1,538,137</b>	<b>\$1,536,810</b>	<b>(\$68,653)</b>	<b>(\$1,327)</b>	<b>(4.3)</b>	<b>(0.1)</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	3,445	3,004	3,031	(414)	27	(12.0)	0.9
350290 - SUI CLASS	1,048	217	198	(850)	(19)	(81.1)	(8.5)
	<b>\$4,493</b>	<b>\$3,220</b>	<b>\$3,229</b>	<b>(\$1,264)</b>	<b>\$9</b>	<b>(28.1)</b>	<b>0.3</b>
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	82,676	72,085	74,922	(7,754)	2,837	(9.4)	3.9
360290 - W/C CLASS	3,799	5,089	4,671	872	(419)	22.9	(8.2)
	<b>\$86,475</b>	<b>\$77,175</b>	<b>\$79,593</b>	<b>(\$6,882)</b>	<b>\$2,418</b>	<b>(8.0)</b>	<b>3.1</b>

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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	163,020	155,956	160,597	(2,423)	4,641	(1.5)	3.0
	<b>\$163,020</b>	<b>\$155,956</b>	<b>\$160,597</b>	<b>(\$2,423)</b>	<b>\$4,641</b>	<b>(1.5)</b>	<b>3.0</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>
<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	24,028	25,035	(2,523)	1,006	(9.2)	4.2
390204 - AB 1522 ACCRUAL	45	127	154	109	26	241.6	20.8
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	41,516	1,729	1,584	(39,932)	(146)	(96.2)	(8.4)
390294 - AB 1522 ACCRUAL	405	1,502	1,340	935	(162)	230.8	(10.8)
	<b>\$69,524</b>	<b>\$27,387</b>	<b>\$28,112</b>	<b>(\$41,412)</b>	<b>\$725</b>	<b>(59.6)</b>	<b>2.6</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$4,040,343</b>	<b>\$3,728,736</b>	<b>\$3,769,572</b>	<b>(\$270,771)</b>	<b>\$40,836</b>	<b>(6.7)</b>	<b>1.1</b>
<b>Percent of Total</b>	<b>19.3%</b>	<b>16.6%</b>	<b>17.0%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>53.7%</b>	<b>45.4%</b>	<b>46.9%</b>				



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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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
430005 - FOOD/IN-HOUSE MEETINGS	0	0	3,797	3,797	3,797	N/A	N/A
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	488,560	453,325	426,849	(61,711)	(26,477)	(12.6)	(5.8)
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>\$453,325</b>	<b>\$430,646</b>	<b>(\$57,914)</b>	<b>(\$22,679)</b>	<b>(11.9)</b>	<b>(5.0)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	574,820	246,709	208,180	(366,640)	(38,529)	(63.8)	(15.6)
	<b>\$574,820</b>	<b>\$246,709</b>	<b>\$208,180</b>	<b>(\$366,640)</b>	<b>(\$38,529)</b>	<b>(63.8)</b>	<b>(15.6)</b>
<b>4700 - Food</b>							
470000 - FOOD	5,333,880	7,717,123	7,385,995	2,052,115	(331,129)	38.5	(4.3)
470001 - FOOD SVC SUPPLY COST	646,814	527,013	573,274	(73,540)	46,262	(11.4)	8.8
470002 - FOOD FED DONATED	1,492,183	1,785,169	1,943,052	450,869	157,883	30.2	8.8
470023 - FOOD EARNED MEALS	0	0	0	0	0	N/A	N/A
	<b>\$7,472,877</b>	<b>\$10,029,305</b>	<b>\$9,902,321</b>	<b>\$2,429,444</b>	<b>(\$126,984)</b>	<b>32.5</b>	<b>(1.3)</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$8,536,257</b>	<b>\$10,729,339</b>	<b>\$10,541,147</b>	<b>\$2,004,890</b>	<b>(\$188,193)</b>	<b>23.5</b>	<b>(1.8)</b>
<b>Percent of Total</b>	<b>40.8%</b>	<b>47.8%</b>	<b>47.4%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	16,325	9,266	7,439	(8,886)	(1,827)	(54.4)	(19.7)
520010 - FIXED MILEAGE ALLOWANCE	0	1,851	1,543	1,543	(308)	N/A	(16.7)
	<b>\$16,325</b>	<b>\$11,117</b>	<b>\$8,981</b>	<b>(\$7,344)</b>	<b>(\$2,135)</b>	<b>(45.0)</b>	<b>(19.2)</b>
<b>5300 - Dues and Memberships</b>							
530000 - DUES & MEMBERSHIP	4,372	4,372	3,864	(508)	(508)	(11.6)	(11.6)
	<b>\$4,372</b>	<b>\$4,372</b>	<b>\$3,864</b>	<b>(\$508)</b>	<b>(\$508)</b>	<b>(11.6)</b>	<b>(11.6)</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	0	(24,600)	(24,600)	(100.0)	(100.0)
	<b>\$24,600</b>	<b>\$24,600</b>	<b>\$0</b>	<b>(\$24,600)</b>	<b>(\$24,600)</b>	<b>(100.0)</b>	<b>(100.0)</b>

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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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
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	121,505	96,563	2,164	(24,941)	2.3	(20.5)
560010 - BLDG LEASE/RENTS	393,400	0	0	(393,400)	0	(100.0)	N/A
	<b>\$498,556</b>	<b>\$135,624</b>	<b>\$110,683</b>	<b>(\$387,873)</b>	<b>(\$24,941)</b>	<b>(77.8)</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
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	5,007	7,209	2,209	2,202	44.2	44.0
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	450	1,336	1,336	886	0	197.0	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	(427,603)	(427,603)	(427,603)	0	N/A	0.0
575040 - DIRECT COST/GAD/INTERF	1,368	3,300	3,351	1,983	51	145.0	1.6
575050 - DIRECT COST/COPIER INTERFUND	550	550	399	(151)	(151)	(27.5)	(27.5)
575052 - DIRECT COST/SCANBACK INTERFUND	55	10	5	(50)	(5)	(90.6)	(48.2)
575070 - DIRECT COST/TCH CTR INTERFUND	0	0	0	0	0	N/A	N/A
575080 - INTER-FUND DIRECT COST FUEL	8,506	11,880	10,213	1,707	(1,668)	20.1	(14.0)
	<b>\$15,929</b>	<b>(\$405,520)</b>	<b>(\$405,090)</b>	<b>(\$421,019)</b>	<b>\$430</b>	<b>(2643.1)</b>	<b>(0.1)</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	125	125	125	N/A	N/A
580002 - CONTRACT SERVICES	0	0	915	915	915	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	2,554	2,554	2,554	0	N/A	0.0
	<b>\$0</b>	<b>\$2,554</b>	<b>\$3,594</b>	<b>\$3,594</b>	<b>\$1,040</b>	<b>N/A</b>	<b>40.7</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,647	4,482	4,482	(1,165)	0	(20.6)	0.0
590005 - COMMUNICATION/POSTAGE	2,609	300	121	(2,488)	(179)	(95.3)	(59.5)
	<b>\$8,256</b>	<b>\$4,782</b>	<b>\$4,603</b>	<b>(\$3,653)</b>	<b>(\$179)</b>	<b>(44.2)</b>	<b>(3.7)</b>

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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$568,038</b>	<b>(\$222,471)</b>	<b>(\$273,364)</b>	<b>(\$841,402)</b>	<b>(\$50,893)</b>	<b>(148.1)</b>	<b>22.9</b>
<b>Percent of Total</b>	<b>2.7%</b>	<b>-1.0%</b>	<b>-1.2%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	10,000	290,169	265,989	255,989	(24,181)	2559.9	(8.3)
	<b>\$10,000</b>	<b>\$290,169</b>	<b>\$265,989</b>	<b>\$255,989</b>	<b>(\$24,181)</b>	<b>2559.9</b>	<b>(8.3)</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	41,926	447,075	246,573	204,647	(200,502)	488.1	(44.8)
	<b>\$41,926</b>	<b>\$447,075</b>	<b>\$246,573</b>	<b>\$204,647</b>	<b>(\$200,502)</b>	<b>488.1</b>	<b>(44.8)</b>
<b>6500 - Equipment Replacement</b>							
650000 - CAPITAL EQUIPMENT REPLACEMENT	0	170,394	170,395	170,395	0	N/A	0.0
	<b>\$0</b>	<b>\$170,394</b>	<b>\$170,395</b>	<b>\$170,395</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$51,926</b>	<b>\$907,639</b>	<b>\$682,956</b>	<b>\$631,030</b>	<b>(\$224,682)</b>	<b>1215.2</b>	<b>(24.8)</b>
<b>Percent of Total</b>	<b>0.2%</b>	<b>4.0%</b>	<b>3.1%</b>				
<b>7000 - 7499 Other Outgo</b>							
<b>7350 - Transfers of Indirect Costs - Interfund</b>							
735000 - TRF OF DIRECT COST-INTERFUND	528,581	442,184	450,056	(78,525)	7,873	(14.9)	1.8
	<b>\$528,581</b>	<b>\$442,184</b>	<b>\$450,056</b>	<b>(\$78,525)</b>	<b>\$7,873</b>	<b>(14.9)</b>	<b>1.8</b>
<b>7438 - Debt Service - Interest</b>							
743800 - DEBT SERVICE/INTEREST	0	168,400	168,400	168,400	0	N/A	0.0
	<b>\$0</b>	<b>\$168,400</b>	<b>\$168,400</b>	<b>\$168,400</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>7439 - Other Debt Service - Principal</b>							
743900 - DEBT SERVICE/PRINCIPAL	0	225,000	225,000	225,000	0	N/A	0.0
	<b>\$0</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$528,581</b>	<b>\$835,584</b>	<b>\$843,456</b>	<b>\$314,875</b>	<b>\$7,873</b>	<b>59.6</b>	<b>0.9</b>
<b>Percent of Total</b>	<b>2.5%</b>	<b>3.7%</b>	<b>3.8%</b>				

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

Fund: 13 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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%				

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

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>14 - DEFERRED MAINTENANCE FUND</b>	<b>\$2,801,000</b>	<b>\$3,901,000</b>	<b>\$3,961,255</b>	<b>\$1,160,255</b>	<b>\$60,255</b>	<b>41.4</b>	<b>1.5</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	1,000	1,000	34,210	33,210	33,210	3321.0	3321.0
	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$34,210</b>	<b>\$33,210</b>	<b>\$33,210</b>	<b>3321.0</b>	<b>3321.0</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	27,045	27,045	27,045	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$27,045</b>	<b>\$27,045</b>	<b>\$27,045</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>\$61,255</b>	<b>\$60,255</b>	<b>\$60,255</b>	<b>6025.5</b>	<b>6025.5</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.5%</b>				
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	2,800,000	3,900,000	3,900,000	1,100,000	0	39.3	0.0
	<b>\$2,800,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>39.3</b>	<b>0.0</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$2,800,000</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>39.3</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>98.5%</b>				

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

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>14 - DEFERRED MAINTENANCE FUND</b>	<b>\$2,801,000</b>	<b>\$4,242,391</b>	<b>\$3,639,184</b>	<b>\$838,184</b>	<b>(\$603,207)</b>	<b>29.9</b>	<b>(14.2)</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>				

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

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

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

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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>
Percent of Total	0.0%	0.0%	0.0%				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	2,801,000	1,685,741	812,365	(1,988,635)	(873,376)	(71.0)	(51.8)
	<b>\$2,801,000</b>	<b>\$1,685,741</b>	<b>\$812,365</b>	<b>(\$1,988,635)</b>	<b>(\$873,376)</b>	<b>(71.0)</b>	<b>(51.8)</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>\$1,685,741</b>	<b>\$812,365</b>	<b>(\$1,988,635)</b>	<b>(\$873,376)</b>	<b>(71.0)</b>	<b>(51.8)</b>
Percent of Total	100.0%	39.7%	22.3%				
<b>6000 - 6999 Capital Outlay</b>							
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	0	1,407,017	1,389,343	1,389,343	(17,674)	N/A	(1.3)
	<b>\$0</b>	<b>\$1,407,017</b>	<b>\$1,389,343</b>	<b>\$1,389,343</b>	<b>(\$17,674)</b>	<b>N/A</b>	<b>(1.3)</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	0	1,149,634	1,437,476	1,437,476	287,842	N/A	25.0
	<b>\$0</b>	<b>\$1,149,634</b>	<b>\$1,437,476</b>	<b>\$1,437,476</b>	<b>\$287,842</b>	<b>N/A</b>	<b>25.0</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$2,556,650</b>	<b>\$2,826,819</b>	<b>\$2,826,819</b>	<b>\$270,169</b>	<b>N/A</b>	<b>10.6</b>
Percent of Total	0.0%	60.3%	77.7%				



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

Fund: 14 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>21 - BUILDING FUND</b>	<b>\$414,056</b>	<b>\$186,439,056</b>	<b>\$187,184,702</b>	<b>\$186,770,646</b>	<b>\$745,646</b>	<b>45107.6</b>	<b>0.4</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	668,572	668,572	668,572	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$668,572</b>	<b>\$668,572</b>	<b>\$668,572</b>	<b>N/A</b>	<b>N/A</b>
<b>8650 - Leases and Rentals</b>							
865000 - LOC LEASES & RENTAL	0	0	1	1	1	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>N/A</b>	<b>N/A</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	0	1,025,000	2,522,017	2,522,017	1,497,017	N/A	146.1
	<b>\$0</b>	<b>\$1,025,000</b>	<b>\$2,522,017</b>	<b>\$2,522,017</b>	<b>\$1,497,017</b>	<b>N/A</b>	<b>146.1</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(1,419,945)	(1,419,945)	(1,419,945)	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>(\$1,419,945)</b>	<b>(\$1,419,945)</b>	<b>(\$1,419,945)</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>\$1,770,644</b>	<b>\$1,770,644</b>	<b>\$745,644</b>	<b>N/A</b>	<b>72.7</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.5%</b>	<b>0.9%</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	414,058	2	2	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>\$414,058</b>	<b>\$2</b>	<b>\$2</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>\$414,058</b>	<b>\$2</b>	<b>\$2</b>	<b>0.0</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>0.2%</b>	<b>0.2%</b>				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8930 - 8979 All Other Financing Sources</b>							
<b>8951 - Proceeds from Sale of Bonds</b>							
895100 - PROCEEDS FROM SALE OF BONDS	0	185,000,000	185,000,000	185,000,000	0	N/A	0.0
	<b>\$0</b>	<b>\$185,000,000</b>	<b>\$185,000,000</b>	<b>\$185,000,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</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>\$185,000,000</b>	<b>\$185,000,000</b>	<b>\$185,000,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
Percent of Total	<b>0.0%</b>	<b>99.2%</b>	<b>98.8%</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>
Percent of Total	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>21 - BUILDING FUND</b>	<b>\$414,056</b>	<b>\$282,360,902</b>	<b>\$92,229,577</b>	<b>\$91,815,521</b>	<b>(\$190,131,325)</b>	<b>22174.7</b>	<b>(67.3)</b>
<b>2000 - 1999 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 - 1999 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>0.1%</b>	<b>0.3%</b>				
<b>3000 - 1999 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	7,708	7,708	(102)	N/A	(1.3)
330201 - MEDICARE CLASS	0	4,242	4,172	4,172	(70)	N/A	(1.7)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$12,053</b>	<b>\$11,880</b>	<b>\$11,880</b>	<b>(\$172)</b>	<b>N/A</b>	<b>(1.4)</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>

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	0	145	143	143	(3)	N/A	(1.8)
	<b>\$0</b>	<b>\$145</b>	<b>\$143</b>	<b>\$143</b>	<b>(\$3)</b>	<b>N/A</b>	<b>(1.8)</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>\$121,988</b>	<b>\$121,988</b>	<b>(\$175)</b>	<b>N/A</b>	<b>(0.1)</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.1%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>0.0%</b>	<b>0.1%</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	398	398	398	N/A	N/A
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$398</b>	<b>\$398</b>	<b>\$398</b>	<b>N/A</b>	<b>N/A</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	0	50,000	8,190	8,190	(41,810)	N/A	(83.6)
	<b>\$0</b>	<b>\$50,000</b>	<b>\$8,190</b>	<b>\$8,190</b>	<b>(\$41,810)</b>	<b>N/A</b>	<b>(83.6)</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$8,588</b>	<b>\$8,588</b>	<b>(\$41,412)</b>	<b>N/A</b>	<b>(82.8)</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	93,543	82,742	82,742	(10,802)	N/A	(11.5)
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>\$93,543</b>	<b>\$82,742</b>	<b>\$82,742</b>	<b>(\$10,802)</b>	<b>N/A</b>	<b>(11.5)</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	6,500	6,500	(14,500)	N/A	(69.0)
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	1,660	1,660	1,660	N/A	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$21,000</b>	<b>\$8,160</b>	<b>\$8,160</b>	<b>(\$12,840)</b>	<b>N/A</b>	<b>(61.1)</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>\$116,703</b>	<b>\$93,062</b>	<b>\$93,062</b>	<b>(\$23,642)</b>	<b>N/A</b>	<b>(20.3)</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.1%</b>				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610000 - SITE PURCHASE	0	0	29,750	29,750	29,750	N/A	N/A
610005 - SITE PLAN/OTHER	0	3,338,655	2,955,576	2,955,576	(383,080)	N/A	(11.5)
	<b>\$0</b>	<b>\$3,338,655</b>	<b>\$2,985,326</b>	<b>\$2,985,326</b>	<b>(\$353,330)</b>	<b>N/A</b>	<b>(10.6)</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	277,290,586	87,895,730	87,895,730	(189,394,855)	N/A	(68.3)
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$277,290,586</b>	<b>\$87,895,730</b>	<b>\$87,895,730</b>	<b>(\$189,394,855)</b>	<b>N/A</b>	<b>(68.3)</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	0	287,895	0	0	(287,895)	N/A	(100.0)
	<b>\$0</b>	<b>\$287,895</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$287,895)</b>	<b>N/A</b>	<b>(100.0)</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$280,917,136</b>	<b>\$90,881,056</b>	<b>\$90,881,056</b>	<b>(\$190,036,080)</b>	<b>N/A</b>	<b>(67.6)</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>99.5%</b>	<b>98.5%</b>				

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

Fund: 21 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	39,039	(30,017)	(30,017)	(43.5)	(43.5)
	<b>\$69,056</b>	<b>\$69,056</b>	<b>\$39,039</b>	<b>(\$30,017)</b>	<b>(\$30,017)</b>	<b>(43.5)</b>	<b>(43.5)</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>\$384,039</b>	<b>(\$30,017)</b>	<b>(\$30,017)</b>	<b>(7.2)</b>	<b>(7.2)</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>0.1%</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>0.2%</b>	<b>0.5%</b>				



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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>25 - CAPITAL FACILITIES FUND</b>	<b>\$11,930,000</b>	<b>\$16,280,790</b>	<b>\$19,741,275</b>	<b>\$7,811,275</b>	<b>\$3,460,485</b>	<b>65.5</b>	<b>21.3</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	75,000	75,000	1,333,742	1,258,742	1,258,742	1678.3	1678.3
	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$1,333,742</b>	<b>\$1,258,742</b>	<b>\$1,258,742</b>	<b>1678.3</b>	<b>1678.3</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	1,565,369	1,565,369	1,565,369	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$1,565,369</b>	<b>\$1,565,369</b>	<b>\$1,565,369</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	12,489,874	639,874	639,874	5.4	5.4
	<b>\$11,850,000</b>	<b>\$11,850,000</b>	<b>\$12,489,874</b>	<b>\$639,874</b>	<b>\$639,874</b>	<b>5.4</b>	<b>5.4</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	5,000	5,000	1,500	(3,500)	(3,500)	(70.0)	(70.0)
	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$1,500</b>	<b>(\$3,500)</b>	<b>(\$3,500)</b>	<b>(70.0)</b>	<b>(70.0)</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$11,930,000</b>	<b>\$11,930,000</b>	<b>\$15,390,485</b>	<b>\$3,460,485</b>	<b>\$3,460,485</b>	<b>29.0</b>	<b>29.0</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>73.3%</b>	<b>78.0%</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
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>22.0%</b>				

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

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

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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>25 - CAPITAL FACILITIES FUND</b>	<b>\$11,930,010</b>	<b>\$65,335,332</b>	<b>\$45,824,931</b>	<b>\$33,894,921</b>	<b>(\$19,510,402)</b>	<b>284.1</b>	<b>(29.9)</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>
Percent of Total	1.6%	0.0%	0.0%				
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	547,510	580,010	579,955	32,445	(56)	5.9	0.0
	<b>\$547,510</b>	<b>\$580,010</b>	<b>\$579,955</b>	<b>\$32,445</b>	<b>(\$56)</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>\$764,626</b>	<b>\$42,077</b>	<b>(\$56)</b>	<b>5.8</b>	<b>0.0</b>
Percent of Total	6.1%	1.2%	1.7%				
<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	156,204	8,134	(14)	5.5	0.0
	<b>\$148,070</b>	<b>\$156,218</b>	<b>\$156,204</b>	<b>\$8,134</b>	<b>(\$14)</b>	<b>5.5</b>	<b>0.0</b>

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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	35,699	1,167	(788)	3.4	(2.2)
330201 - MEDICARE CLASS	10,519	11,144	10,915	396	(229)	3.8	(2.1)
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	<b>\$45,051</b>	<b>\$47,631</b>	<b>\$46,614</b>	<b>\$1,563</b>	<b>(\$1,017)</b>	<b>3.5</b>	<b>(2.1)</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	6,079	1	1	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	774	(30)	(75)	(3.8)	(8.8)
	<b>\$100,369</b>	<b>\$100,413</b>	<b>\$100,339</b>	<b>(\$30)</b>	<b>(\$74)</b>	<b>0.0</b>	<b>(0.1)</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	375	14	(8)	3.8	(2.0)
	<b>\$361</b>	<b>\$382</b>	<b>\$375</b>	<b>\$14</b>	<b>(\$8)</b>	<b>3.8</b>	<b>(2.0)</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>

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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	8,670	9,176	9,175	505	(1)	5.8	0.0
	<b>\$8,670</b>	<b>\$9,176</b>	<b>\$9,175</b>	<b>\$505</b>	<b>(\$1)</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>\$376,748</b>	<b>(\$49,098)</b>	<b>(\$1,114)</b>	<b>(11.5)</b>	<b>(0.3)</b>
<b>Percent of Total</b>	<b>3.6%</b>	<b>0.6%</b>	<b>0.8%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>11.2%</b>	<b>1.7%</b>	<b>2.5%</b>				

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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>4000 - 4999 Books and Supplies</b>							
<b>4300 - Materials and Supplies</b>							
430000 - INSTRUCTIONAL SUPPLIES	40,000	40,000	5,955	(34,045)	(34,045)	(85.1)	(85.1)
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>\$5,955</b>	<b>(\$34,045)</b>	<b>(\$34,045)</b>	<b>(85.1)</b>	<b>(85.1)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	28,500	28,500	(52)	(28,552)	(28,552)	(100.2)	(100.2)
	<b>\$28,500</b>	<b>\$28,500</b>	<b>(\$52)</b>	<b>(\$28,552)</b>	<b>(\$28,552)</b>	<b>(100.2)</b>	<b>(100.2)</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$68,500</b>	<b>\$68,500</b>	<b>\$5,903</b>	<b>(\$62,597)</b>	<b>(\$62,597)</b>	<b>(91.4)</b>	<b>(91.4)</b>
<b>Percent of Total</b>	<b>0.6%</b>	<b>0.1%</b>	<b>0.0%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520000 - CONF/TRAVEL	10,000	10,000	3,455	(6,545)	(6,545)	(65.5)	(65.5)
520010 - FIXED MILEAGE ALLOWANCE	500	500	0	(500)	(500)	(100.0)	(100.0)
	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$3,455</b>	<b>(\$7,045)</b>	<b>(\$7,045)</b>	<b>(67.1)</b>	<b>(67.1)</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	200	1,267,762	1,264,131	1,263,931	(3,632)	631965.3	(0.3)
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	490,291	427,679	347,679	(62,612)	434.6	(12.8)
	<b>\$80,200</b>	<b>\$1,758,053</b>	<b>\$1,691,810</b>	<b>\$1,611,610</b>	<b>(\$66,243)</b>	<b>2009.5</b>	<b>(3.8)</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	1,000	1,018	1,018	18	N/A	1.8
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,018</b>	<b>\$1,018</b>	<b>\$18</b>	<b>N/A</b>	<b>1.8</b>

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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	130,043	(49,957)	(49,957)	(27.8)	(27.8)
580005 - LEGAL SERVICES	75,000	75,000	17,324	(57,676)	(57,676)	(76.9)	(76.9)
580006 - ADVERTISING	200	200	553	353	353	176.3	176.3
580009 - FEES / OTHER	150	150	0	(150)	(150)	(100.0)	(100.0)
580010 - SOFTWARE LICENSE	63,500	63,500	44,000	(19,500)	(19,500)	(30.7)	(30.7)
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	<b>\$318,850</b>	<b>\$318,850</b>	<b>\$191,919</b>	<b>(\$126,931)</b>	<b>(\$126,931)</b>	<b>(39.8)</b>	<b>(39.8)</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,916	2,916	3,888	972	972	33.3	33.3
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	<b>\$2,916</b>	<b>\$2,916</b>	<b>\$3,888</b>	<b>\$972</b>	<b>\$972</b>	<b>33.3</b>	<b>33.3</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$412,466</b>	<b>\$2,091,319</b>	<b>\$1,892,090</b>	<b>\$1,479,624</b>	<b>(\$199,229)</b>	<b>358.7</b>	<b>(9.5)</b>
<b>Percent of Total</b>	<b>3.5%</b>	<b>3.2%</b>	<b>4.1%</b>				
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610000 - SITE PURCHASE	0	777,054	716,744	716,744	(60,310)	N/A	(7.8)
	<b>\$0</b>	<b>\$777,054</b>	<b>\$716,744</b>	<b>\$716,744</b>	<b>(\$60,310)</b>	<b>N/A</b>	<b>(7.8)</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	4,512,430	55,646,567	36,469,588	31,957,158	(19,176,979)	708.2	(34.5)
	<b>\$4,512,430</b>	<b>\$55,646,567</b>	<b>\$36,469,588</b>	<b>\$31,957,158</b>	<b>(\$19,176,979)</b>	<b>708.2</b>	<b>(34.5)</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$4,512,430</b>	<b>\$56,423,621</b>	<b>\$37,186,332</b>	<b>\$32,673,902</b>	<b>(\$19,237,289)</b>	<b>724.1</b>	<b>(34.1)</b>
<b>Percent of Total</b>	<b>37.8%</b>	<b>86.4%</b>	<b>81.1%</b>				

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

Fund: 25 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>7000 - 7499 Other Outgo</b>							
<b>7438 - Debt Service - Interest</b>							
743800 - DEBT SERVICE/INTEREST	1,556,323	2,849,348	2,839,232	1,282,909	(10,116)	82.4	(0.4)
	<b>\$1,556,323</b>	<b>\$2,849,348</b>	<b>\$2,839,232</b>	<b>\$1,282,909</b>	<b>(\$10,116)</b>	<b>82.4</b>	<b>(0.4)</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>\$5,269,232</b>	<b>(\$2,091)</b>	<b>(\$10,116)</b>	<b>0.0</b>	<b>(0.2)</b>
<b>Percent of Total</b>	<b>44.2%</b>	<b>8.1%</b>	<b>11.5%</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>0.7%</b>				



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

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$10,000</b>	<b>\$1,392,499</b>	<b>\$19,982,818</b>	<b>\$19,972,818</b>	<b>\$18,590,319</b>	<b>199728.2</b>	<b>1335.0</b>
<b>8300 - 8599 Other State Revenue</b>							
<b>8545 - School Facilities Apportionments</b>							
854500 - ST SCHOOL FAC APPORT	0	1,382,499	17,878,798	17,878,798	16,496,299	N/A	1193.2
	<b>\$0</b>	<b>\$1,382,499</b>	<b>\$17,878,798</b>	<b>\$17,878,798</b>	<b>\$16,496,299</b>	<b>N/A</b>	<b>1193.2</b>
<b>8300 - 8599 Other State Revenue</b>	<b>\$0</b>	<b>\$1,382,499</b>	<b>\$17,878,798</b>	<b>\$17,878,798</b>	<b>\$16,496,299</b>	<b>N/A</b>	<b>1193.2</b>
Percent of Total	0.0%	99.3%	89.5%				
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	10,000	10,000	1,641,710	1,631,710	1,631,710	16317.1	16317.1
	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$1,641,710</b>	<b>\$1,631,710</b>	<b>\$1,631,710</b>	<b>16317.1</b>	<b>16317.1</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	462,310	462,310	462,310	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$462,310</b>	<b>\$462,310</b>	<b>\$462,310</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>\$2,104,020</b>	<b>\$2,094,020</b>	<b>\$2,094,020</b>	<b>20940.2</b>	<b>20940.2</b>
Percent of Total	100.0%	0.7%	10.5%				
<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>
Percent of Total	0.0%	0.0%	0.0%				

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

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

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

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$10,000</b>	<b>\$57,500,687</b>	<b>\$4,753,908</b>	<b>\$4,743,908</b>	<b>(\$52,746,779)</b>	<b>47439.1</b>	<b>(91.7)</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>				

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

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

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

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	400,000	400,000	400,000	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</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>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	<b>0.0%</b>	<b>0.0%</b>	<b>8.4%</b>				

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

Fund: 35 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	53,149,897	3,118	(6,882)	(53,146,779)	(68.8)	(100.0)
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>\$53,149,897</b>	<b>\$3,118</b>	<b>(\$6,882)</b>	<b>(\$53,146,779)</b>	<b>(68.8)</b>	<b>(100.0)</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>\$53,149,897</b>	<b>\$3,118</b>	<b>(\$6,882)</b>	<b>(\$53,146,779)</b>	<b>(68.8)</b>	<b>(100.0)</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>92.4%</b>	<b>0.1%</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>							
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>7.6%</b>	<b>91.5%</b>				

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>	<b>\$13,139,730</b>	<b>\$76,758,892</b>	<b>\$75,444,741</b>	<b>\$62,305,011</b>	<b>(\$1,314,151)</b>	<b>474.2</b>	<b>(1.7)</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>
Percent of Total	<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	2,006,000	8,575,847	8,569,847	6,569,847	142830.8	327.5
	<b>\$6,000</b>	<b>\$2,006,000</b>	<b>\$8,575,847</b>	<b>\$8,569,847</b>	<b>\$6,569,847</b>	<b>142830.8</b>	<b>327.5</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	(933,227)	(933,227)	(933,227)	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>(\$933,227)</b>	<b>(\$933,227)</b>	<b>(\$933,227)</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	0	2,733,648	18,942	18,942	(2,714,706)	N/A	(99.3)
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$2,733,648</b>	<b>\$18,942</b>	<b>\$18,942</b>	<b>(\$2,714,706)</b>	<b>N/A</b>	<b>(99.3)</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$6,000</b>	<b>\$4,739,648</b>	<b>\$7,661,562</b>	<b>\$7,655,562</b>	<b>\$2,921,914</b>	<b>127592.7</b>	<b>61.6</b>
Percent of Total	<b>0.0%</b>	<b>6.2%</b>	<b>10.2%</b>				

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8900 - 8929 Interfund Transfers In</b>							
<b>8912 - Between General Fund and Special Reserve Fund</b>							
891201 - TRANSFER BETWEEN GF AND SRF	11,173,530	13,173,530	10,012,841	(1,160,689)	(3,160,689)	(10.4)	(24.0)
	<b>\$11,173,530</b>	<b>\$13,173,530</b>	<b>\$10,012,841</b>	<b>(\$1,160,689)</b>	<b>(\$3,160,689)</b>	<b>(10.4)</b>	<b>(24.0)</b>
<b>8919 - Other Authorized Interfund Transfers In</b>							
891901 - OTH INTERFUND TRANSFER IN	1,960,200	1,960,200	2,770,338	810,138	810,138	41.3	41.3
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>\$2,770,338</b>	<b>\$810,138</b>	<b>\$810,138</b>	<b>41.3</b>	<b>41.3</b>
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$13,133,730</b>	<b>\$15,133,730</b>	<b>\$12,783,179</b>	<b>(\$350,551)</b>	<b>(\$2,350,551)</b>	<b>(2.7)</b>	<b>(15.5)</b>
<b>Percent of Total</b>	<b>100.0%</b>	<b>19.7%</b>	<b>16.9%</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	55,000,000	55,000,000	(1,885,514)	N/A	(3.3)
	<b>\$0</b>	<b>\$56,885,514</b>	<b>\$55,000,000</b>	<b>\$55,000,000</b>	<b>(\$1,885,514)</b>	<b>N/A</b>	<b>(3.3)</b>
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$0</b>	<b>\$56,885,514</b>	<b>\$55,000,000</b>	<b>\$55,000,000</b>	<b>(\$1,885,514)</b>	<b>N/A</b>	<b>(3.3)</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>74.1%</b>	<b>72.9%</b>				
<b>8980 - 8999 Contributions</b>							
<b>8980 - Contributions from Unrestricted Revenues</b>							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				



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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>	<b>\$2,916,200</b>	<b>\$52,857,931</b>	<b>\$23,284,283</b>	<b>\$20,368,083</b>	<b>(\$29,573,648)</b>	<b>698.4</b>	<b>(55.9)</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>
Percent of Total	0.0%	0.0%	0.0%				
<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>
Percent of Total	0.0%	0.0%	0.0%				
<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>

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

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

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	400,000	188,367	(11,633)	(211,633)	(5.8)	(52.9)
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	5,000	11,690	11,690	6,690	N/A	133.8
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	<b>\$200,000</b>	<b>\$405,000</b>	<b>\$200,057</b>	<b>\$57</b>	<b>(\$204,943)</b>	<b>0.0</b>	<b>(50.6)</b>
<b>4400 - Noncapitalized Equipment</b>							
440000 - EQUIP \$500-\$24999	0	10,000	5,030	5,030	(4,970)	N/A	(49.7)
	<b>\$0</b>	<b>\$10,000</b>	<b>\$5,030</b>	<b>\$5,030</b>	<b>(\$4,970)</b>	<b>N/A</b>	<b>(49.7)</b>
<b>4000 - 4999 Books and Supplies</b>	<b>\$200,000</b>	<b>\$415,000</b>	<b>\$205,087</b>	<b>\$5,087</b>	<b>(\$209,913)</b>	<b>2.5</b>	<b>(50.6)</b>
<b>Percent of Total</b>	<b>6.9%</b>	<b>0.8%</b>	<b>0.9%</b>				

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5200 - Travel and Conferences</b>							
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements</b>							
560001 - NONCAPITALIZED IMPROVEMENTS	756,000	492,464	107,941	(648,059)	(384,523)	(85.7)	(78.1)
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	<b>\$756,000</b>	<b>\$492,464</b>	<b>\$107,941</b>	<b>(\$648,059)</b>	<b>(\$384,523)</b>	<b>(85.7)</b>	<b>(78.1)</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	3,484,815	857,313	857,313	(2,627,502)	N/A	(75.4)
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	2,750	2,795	2,795	45	N/A	1.6
	<b>\$0</b>	<b>\$3,487,565</b>	<b>\$860,108</b>	<b>\$860,108</b>	<b>(\$2,627,457)</b>	<b>N/A</b>	<b>(75.3)</b>
<b>5900 - Communications</b>							
590002 - PHONE CLASSIFIED	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$756,000</b>	<b>\$3,980,029</b>	<b>\$968,049</b>	<b>\$212,049</b>	<b>(\$3,011,980)</b>	<b>28.0</b>	<b>(75.7)</b>
<b>Percent of Total</b>	<b>25.9%</b>	<b>7.5%</b>	<b>4.2%</b>				

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>6000 - 6999 Capital Outlay</b>							
<b>6100 - Land</b>							
610005 - SITE PLAN/OTHER	0	171,500	119,332	119,332	(52,169)	N/A	(30.4)
	<b>\$0</b>	<b>\$171,500</b>	<b>\$119,332</b>	<b>\$119,332</b>	<b>(\$52,169)</b>	<b>N/A</b>	<b>(30.4)</b>
<b>6170 - Land Improvements</b>							
617000 - LAND IMPROVEMENTS	0	6,038,416	5,916,235	5,916,235	(122,182)	N/A	(2.0)
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617007 - SITE IMPRV TESTING	0	0	0	0	0	N/A	N/A
617008 - SITE IMPRV INSPECTORS	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$6,038,416</b>	<b>\$5,916,235</b>	<b>\$5,916,235</b>	<b>(\$122,182)</b>	<b>N/A</b>	<b>(2.0)</b>
<b>6200 - Buildings and Improvements of Buildings</b>							
620000 - BLDG/IMPRV OF BLDG	0	38,107,272	13,815,414	13,815,414	(24,291,857)	N/A	(63.7)
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$38,107,272</b>	<b>\$13,815,414</b>	<b>\$13,815,414</b>	<b>(\$24,291,857)</b>	<b>N/A</b>	<b>(63.7)</b>
<b>6400 - Equipment</b>							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>6000 - 6999 Capital Outlay</b>	<b>\$0</b>	<b>\$44,317,188</b>	<b>\$19,850,980</b>	<b>\$19,850,980</b>	<b>(\$24,466,208)</b>	<b>N/A</b>	<b>(55.2)</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>83.8%</b>	<b>85.3%</b>				
<b>7000 - 7499 Other Outgo</b>							
<b>7438 - Debt Service - Interest</b>							
743800 - DEBT SERVICE/INTEREST	0	1,885,514	0	0	(1,885,514)	N/A	(100.0)
743801 - COP REPAY INTEREST	470,200	470,200	470,167	(33)	(33)	0.0	0.0
	<b>\$470,200</b>	<b>\$2,355,714</b>	<b>\$470,167</b>	<b>(\$33)</b>	<b>(\$1,885,547)</b>	<b>0.0</b>	<b>(80.0)</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>\$1,960,167</b>	<b>(\$33)</b>	<b>(\$1,885,547)</b>	<b>0.0</b>	<b>(49.0)</b>
<b>Percent of Total</b>	<b>67.2%</b>	<b>7.3%</b>	<b>8.4%</b>				

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

Fund: 40 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>7600 - 7629 Interfund Transfers Out</b>							
<b>7613 - To State School Building Fund/County School Facilities Fund from All Other Funds</b>							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>7619 - Other Authorized Interfund Transfers Out</b>							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	300,000	300,000	300,000	0	N/A	0.0
	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>N/A</b>	<b>0.0</b>
<b>Percent of Total</b>	<b>0.0%</b>	<b>0.6%</b>	<b>1.3%</b>				

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

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$47,943,880</b>	<b>\$49,648,991</b>	<b>\$67,904,154</b>	<b>\$19,960,274</b>	<b>\$18,255,163</b>	<b>41.6</b>	<b>36.8</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	304,224	(10,776)	(10,776)	(3.4)	(3.4)
	<b>\$315,000</b>	<b>\$315,000</b>	<b>\$304,224</b>	<b>(\$10,776)</b>	<b>(\$10,776)</b>	<b>(3.4)</b>	<b>(3.4)</b>
<b>8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes</b>							
857200 - VOTED INDEBT OTH SUBVENTIONS	0	0	6,493	6,493	6,493	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$6,493</b>	<b>\$6,493</b>	<b>\$6,493</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>\$310,717</b>	<b>(\$4,283)</b>	<b>(\$4,283)</b>	<b>(1.4)</b>	<b>(1.4)</b>
Percent of Total	<b>0.7%</b>	<b>0.6%</b>	<b>0.5%</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	56,272,547	10,193,667	10,193,667	22.1	22.1
	<b>\$46,078,880</b>	<b>\$46,078,880</b>	<b>\$56,272,547</b>	<b>\$10,193,667</b>	<b>\$10,193,667</b>	<b>22.1</b>	<b>22.1</b>
<b>8612 - Voted Indebtedness Levies, Unsecured Roll</b>							
861200 - UNSECURED ROLL/BOND INT & RED	800,000	800,000	1,172,014	372,014	372,014	46.5	46.5
	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$1,172,014</b>	<b>\$372,014</b>	<b>\$372,014</b>	<b>46.5</b>	<b>46.5</b>
<b>8613 - Voted Indebtedness Levies, Prior Years' Taxes</b>							
861300 - PRIOR YRS TAXES/BOND INT & RED	75,000	75,000	242,822	167,822	167,822	223.8	223.8
	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$242,822</b>	<b>\$167,822</b>	<b>\$167,822</b>	<b>223.8</b>	<b>223.8</b>
<b>8614 - Voted Indebtedness Levies, Supplemental Taxes</b>							
861400 - SUPPLEMENTAL TAXES/BOND INT	375,000	840,000	2,754,437	2,379,437	1,914,437	634.5	227.9
	<b>\$375,000</b>	<b>\$840,000</b>	<b>\$2,754,437</b>	<b>\$2,379,437</b>	<b>\$1,914,437</b>	<b>634.5</b>	<b>227.9</b>
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	300,000	750,000	(13,076)	(313,076)	(763,076)	(104.4)	(101.7)
	<b>\$300,000</b>	<b>\$750,000</b>	<b>(\$13,076)</b>	<b>(\$313,076)</b>	<b>(\$763,076)</b>	<b>(104.4)</b>	<b>(101.7)</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	630,909	630,909	630,909	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$630,909</b>	<b>\$630,909</b>	<b>\$630,909</b>	<b>N/A</b>	<b>N/A</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$47,628,880</b>	<b>\$48,543,880</b>	<b>\$61,059,653</b>	<b>\$13,430,773</b>	<b>\$12,515,773</b>	<b>28.2</b>	<b>25.8</b>
Percent of Total	<b>99.3%</b>	<b>97.8%</b>	<b>89.9%</b>				

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

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>8930 - 8979 All Other Financing Sources</b>							
<b>8979 - All Other Financing Sources</b>							
897907 - PROCEEDS FROM OTHER BONDS	0	790,111	6,533,784	6,533,784	5,743,673	N/A	726.9
	<b>\$0</b>	<b>\$790,111</b>	<b>\$6,533,784</b>	<b>\$6,533,784</b>	<b>\$5,743,673</b>	<b>N/A</b>	<b>726.9</b>
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$0</b>	<b>\$790,111</b>	<b>\$6,533,784</b>	<b>\$6,533,784</b>	<b>\$5,743,673</b>	<b>N/A</b>	<b>726.9</b>
Percent of Total	0.0%	1.6%	9.6%				



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

Fund: 51 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$47,943,880</b>	<b>\$49,648,991</b>	<b>\$56,797,928</b>	<b>\$8,854,048</b>	<b>\$7,148,937</b>	<b>18.5</b>	<b>14.4</b>
<b>7000 - 7499 Other Outgo</b>							
<b>7433 - Bond Redemptions</b>							
743300 - BOND REDEMPTIONS	36,391,927	32,109,258	32,109,258	(4,282,669)	0	(11.8)	0.0
	<b>\$36,391,927</b>	<b>\$32,109,258</b>	<b>\$32,109,258</b>	<b>(\$4,282,669)</b>	<b>\$0</b>	<b>(11.8)</b>	<b>0.0</b>
<b>7434 - Bond Interest and Other Service Charges</b>							
743400 - BOND INT/OTH SVC CHARGES	11,551,953	17,539,733	24,688,669	13,136,716	7,148,936	113.7	40.8
	<b>\$11,551,953</b>	<b>\$17,539,733</b>	<b>\$24,688,669</b>	<b>\$13,136,716</b>	<b>\$7,148,936</b>	<b>113.7</b>	<b>40.8</b>
<b>7000 - 7499 Other Outgo</b>	<b>\$47,943,880</b>	<b>\$49,648,991</b>	<b>\$56,797,926</b>	<b>\$8,854,046</b>	<b>\$7,148,935</b>	<b>18.5</b>	<b>14.4</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	2	2	2	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>N/A</b>	<b>N/A</b>
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>				

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

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>67 - SELF INSURANCE FUND</b>	<b>\$83,946,529</b>	<b>\$86,152,478</b>	<b>\$87,412,134</b>	<b>\$3,465,605</b>	<b>\$1,259,656</b>	<b>4.1</b>	<b>1.5</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	909,327	909,327	909,327	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$909,327</b>	<b>\$909,327</b>	<b>\$909,327</b>	<b>N/A</b>	<b>N/A</b>
<b>8699 - All Other Local Revenue</b>							
869900 - LOC OTHER REVENUE	12,000	12,717	27,190	15,190	14,473	126.6	113.8
869952 - EMPLOYER PAID HEALTH DEDUCTION	53,885,456	55,153,201	55,429,871	1,544,415	276,670	2.9	0.5
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,518,971	3,602,952	3,619,530	100,559	16,578	2.9	0.5
869954 - EMPLOYER PAID VISION DEDUCTION	676,284	692,424	695,663	19,379	3,239	2.9	0.5
869956 - EMPLOYER PAID DISABILITY DEDCT	100,000	112,000	112,349	12,349	349	12.3	0.3
869957 - RETIREE DEDUCTION (%-FROM PR)	10,344,679	11,168,611	11,324,554	979,875	155,944	9.5	1.4
869958 - HEALTH & WELFARE PREMIUMS	15,409,139	15,410,573	15,293,649	(115,490)	(116,924)	(0.7)	(0.8)
	<b>\$83,946,529</b>	<b>\$86,152,478</b>	<b>\$86,502,807</b>	<b>\$2,556,278</b>	<b>\$350,329</b>	<b>3.0</b>	<b>0.4</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$83,946,529</b>	<b>\$86,152,478</b>	<b>\$87,412,134</b>	<b>\$3,465,605</b>	<b>\$1,259,656</b>	<b>4.1</b>	<b>1.5</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>				

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

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>67 - SELF INSURANCE FUND</b>	<b>\$84,234,178</b>	<b>\$91,217,454</b>	<b>\$92,137,181</b>	<b>\$7,903,003</b>	<b>\$919,727</b>	<b>9.4</b>	<b>1.0</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>							
<b>1200 - Certificated Pupil Support Salaries</b>							
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
Percent of Total	0.0%	0.0%	0.0%				
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	60,138	63,445	60,944	806	(2,501)	1.3	(3.9)
230070 - OVERTIME CL MGMNT	0	0	0	0	0	N/A	N/A
	<b>\$60,138</b>	<b>\$63,445</b>	<b>\$60,944</b>	<b>\$806</b>	<b>(\$2,501)</b>	<b>1.3</b>	<b>(3.9)</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	72,338	107,902	87,569	15,231	(20,333)	21.1	(18.8)
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	<b>\$72,338</b>	<b>\$107,902</b>	<b>\$87,569</b>	<b>\$15,231</b>	<b>(\$20,333)</b>	<b>21.1</b>	<b>(18.8)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$132,476</b>	<b>\$171,347</b>	<b>\$148,513</b>	<b>\$16,037</b>	<b>(\$22,834)</b>	<b>12.1</b>	<b>(13.3)</b>
Percent of Total	0.2%	0.2%	0.2%				
<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	39,623	4,278	(6,092)	12.1	(13.3)
	<b>\$35,345</b>	<b>\$45,715</b>	<b>\$39,623</b>	<b>\$4,278</b>	<b>(\$6,092)</b>	<b>12.1</b>	<b>(13.3)</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>

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

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	8,214	10,624	8,779	565	(1,845)	6.9	(17.4)
330201 - MEDICARE CLASS	1,921	2,485	2,053	132	(431)	6.9	(17.4)
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>\$10,832</b>	<b>\$697</b>	<b>(\$2,276)</b>	<b>6.9</b>	<b>(17.4)</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	27,111	33,624	32,672	5,561	(952)	20.5	(2.8)
340212 - DENTAL CLASS	1,796	2,034	1,971	175	(63)	9.7	(3.1)
340213 - VISION CLASS	345	391	379	34	(12)	9.8	(3.1)
340214 - LIFE INS CLASS	146	171	167	21	(4)	14.7	(2.2)
340216 - DIS CLASS	347	492	362	15	(130)	4.3	(26.4)
	<b>\$29,745</b>	<b>\$36,711</b>	<b>\$35,551</b>	<b>\$5,806</b>	<b>(\$1,160)</b>	<b>19.5</b>	<b>(3.2)</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	71	5	(14)	8.0	(16.8)
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
	<b>\$66</b>	<b>\$86</b>	<b>\$71</b>	<b>\$5</b>	<b>(\$14)</b>	<b>8.0</b>	<b>(16.8)</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	1,782	192	(274)	12.1	(13.3)
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
	<b>\$1,590</b>	<b>\$2,056</b>	<b>\$1,782</b>	<b>\$192</b>	<b>(\$274)</b>	<b>12.1</b>	<b>(13.3)</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	4,637	5,805	5,006	369	(799)	7.9	(13.8)
	<b>\$4,637</b>	<b>\$5,805</b>	<b>\$5,006</b>	<b>\$369</b>	<b>(\$799)</b>	<b>7.9</b>	<b>(13.8)</b>

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

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<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	594	64	(91)	12.1	(13.3)
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>\$594</b>	<b>\$64</b>	<b>(\$91)</b>	<b>12.1</b>	<b>(13.3)</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$82,048</b>	<b>\$104,167</b>	<b>\$93,459</b>	<b>\$11,411</b>	<b>(\$10,708)</b>	<b>13.9</b>	<b>(10.3)</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	833,156	25,421	25,421	3.1	3.1
	<b>\$807,735</b>	<b>\$807,735</b>	<b>\$833,156</b>	<b>\$25,421</b>	<b>\$25,421</b>	<b>3.1</b>	<b>3.1</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>\$833,156</b>	<b>\$25,421</b>	<b>\$25,421</b>	<b>3.1</b>	<b>3.1</b>
<b>Percent of Total</b>	<b>1.0%</b>	<b>0.9%</b>	<b>0.9%</b>				

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

Fund: 67 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5710 - Transfers of Direct Costs</b>							
571042 - DIRECT COST/HEALTH-HLTH CNTR	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580002 - CONTRACT SERVICES	1,450,737	1,506,731	1,491,672	40,936	(15,058)	2.8	(1.0)
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
580041 - HEALTH CONTRACT/MEDICAL/RX	19,089,265	31,029,448	32,334,436	13,245,170	1,304,987	69.4	4.2
580042 - HEALTH CONTRACT/HEALTH	57,977,252	64,028,448	63,969,519	5,992,267	(58,929)	10.3	(0.1)
580043 - HEALTH CONTRACT/DENTAL	3,785,918	3,752,996	3,875,553	89,636	122,557	2.4	3.3
580044 - HEALTH CONTRACT/VISION	813,847	797,421	822,370	8,523	24,950	1.0	3.1
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	92,500	92,500	39,858	(52,642)	(52,642)	(56.9)	(56.9)
580047 - HEALTH EXP - LIABILITY ADJ	0	0	0	0	0	N/A	N/A
580048 - HEALTH RX REBATE	0	(11,075,740)	(11,471,356)	(11,471,356)	(395,616)	N/A	3.6
	<b>\$83,210,519</b>	<b>\$90,132,804</b>	<b>\$91,062,052</b>	<b>\$7,851,534</b>	<b>\$929,248</b>	<b>9.4</b>	<b>1.0</b>
<b>5900 - Communications</b>							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	0	0	0	0	0	N/A	N/A
590005 - COMMUNICATION/POSTAGE	1,400	1,400	0	(1,400)	(1,400)	(100.0)	(100.0)
	<b>\$1,400</b>	<b>\$1,400</b>	<b>\$0</b>	<b>(\$1,400)</b>	<b>(\$1,400)</b>	<b>(100.0)</b>	<b>(100.0)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$83,211,919</b>	<b>\$90,134,204</b>	<b>\$91,062,052</b>	<b>\$7,850,134</b>	<b>\$927,848</b>	<b>9.4</b>	<b>1.0</b>
<b>Percent of Total</b>	<b>98.8%</b>	<b>98.8%</b>	<b>98.8%</b>				

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

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

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

Fund: 68 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>68 - WORKERS' COMPENSATION</b>	<b>\$4,523,604</b>	<b>\$5,225,166</b>	<b>\$5,468,325</b>	<b>\$944,721</b>	<b>\$243,159</b>	<b>20.9</b>	<b>4.7</b>
<b>8600 - 8799 Other Local Revenue</b>							
<b>8660 - Interest</b>							
866000 - LOC INTEREST INCOME/TREAS	230,000	418,000	488,804	258,804	70,804	112.5	16.9
	<b>\$230,000</b>	<b>\$418,000</b>	<b>\$488,804</b>	<b>\$258,804</b>	<b>\$70,804</b>	<b>112.5</b>	<b>16.9</b>
<b>8662 - Net Increase (Decrease) in the Fair Value of Investments</b>							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	229,639	229,639	229,639	N/A	N/A
	<b>\$0</b>	<b>\$0</b>	<b>\$229,639</b>	<b>\$229,639</b>	<b>\$229,639</b>	<b>N/A</b>	<b>N/A</b>
<b>8674 - In-District Premiums/Contributions</b>							
867400 - IN DISTRICT PREMIUMS/CONTRIB	4,293,604	4,807,166	4,749,882	456,278	(57,284)	10.6	(1.2)
	<b>\$4,293,604</b>	<b>\$4,807,166</b>	<b>\$4,749,882</b>	<b>\$456,278</b>	<b>(\$57,284)</b>	<b>10.6</b>	<b>(1.2)</b>
<b>8600 - 8799 Other Local Revenue</b>	<b>\$4,523,604</b>	<b>\$5,225,166</b>	<b>\$5,468,325</b>	<b>\$944,721</b>	<b>\$243,159</b>	<b>20.9</b>	<b>4.7</b>
Percent of Total	100.0%	100.0%	100.0%				



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

Fund: 68 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>68 - WORKERS' COMPENSATION</b>	<b>\$4,523,604</b>	<b>\$5,481,401</b>	<b>(\$1,435,102)</b>	<b>(\$5,958,706)</b>	<b>(\$6,916,503)</b>	<b>(131.7)</b>	<b>(126.2)</b>
<b>2000 - 2999 Classified Personnel Salaries</b>							
<b>2300 - Classified Supervisors' and Administrators' Salaries</b>							
230001 - CLASS MANAGEMENT SA	12,028	12,689	12,189	161	(500)	1.3	(3.9)
	<b>\$12,028</b>	<b>\$12,689</b>	<b>\$12,189</b>	<b>\$161</b>	<b>(\$500)</b>	<b>1.3</b>	<b>(3.9)</b>
<b>2400 - Clerical, Technical, and Office Staff Salaries</b>							
240001 - CLASS BUSINESS SUPPORT	46,929	44,371	67,609	20,680	23,238	44.1	52.4
	<b>\$46,929</b>	<b>\$44,371</b>	<b>\$67,609</b>	<b>\$20,680</b>	<b>\$23,238</b>	<b>44.1</b>	<b>52.4</b>
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$58,957</b>	<b>\$57,060</b>	<b>\$79,798</b>	<b>\$20,841</b>	<b>\$22,738</b>	<b>35.3</b>	<b>39.8</b>
<b>Percent of Total</b>	<b>1.3%</b>	<b>1.0%</b>	<b>-5.6%</b>				
<b>3000 - 3999 Employee Benefits</b>							
<b>3202 - Public Employees' Retirement System, classified positions</b>							
320200 - PERS CLASSIFIED	15,730	15,224	21,290	5,560	6,066	35.3	39.8
	<b>\$15,730</b>	<b>\$15,224</b>	<b>\$21,290</b>	<b>\$5,560</b>	<b>\$6,066</b>	<b>35.3</b>	<b>39.8</b>
<b>3302 - OASDI/Medicare/Alternative, classified positions</b>							
330200 - SOCIAL SECURITY CLASS	3,655	3,538	4,750	1,095	1,212	30.0	34.3
330201 - MEDICARE CLASS	855	827	1,111	256	284	29.9	34.3
	<b>\$4,510</b>	<b>\$4,365</b>	<b>\$5,861</b>	<b>\$1,351</b>	<b>\$1,496</b>	<b>30.0</b>	<b>34.3</b>
<b>3402 - Health &amp; Welfare Benefits, classified positions</b>							
340211 - HEALTH CLASS	13,207	11,668	12,652	(555)	984	(4.2)	8.4
340212 - DENTAL CLASS	875	690	755	(120)	65	(13.7)	9.4
340213 - VISION CLASS	168	133	145	(23)	12	(13.6)	9.1
340214 - LIFE INS CLASS	59	53	57	(2)	4	(3.0)	8.0
340216 - DIS CLASS	225	202	286	61	84	27.3	41.7
	<b>\$14,534</b>	<b>\$12,746</b>	<b>\$13,896</b>	<b>(\$639)</b>	<b>\$1,150</b>	<b>(4.4)</b>	<b>9.0</b>
<b>3502 - State Unemployment Insurance, classified positions</b>							
350200 - SUI CLASS	30	29	39	9	10	29.2	33.7
	<b>\$30</b>	<b>\$29</b>	<b>\$39</b>	<b>\$9</b>	<b>\$10</b>	<b>29.2</b>	<b>33.7</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>

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

Fund: 68 SubFund: -	Adopted Budget	3rd Quarter Budget	Actuals	Diff Btwn Actual & Adpt	Diff Btwn Actual & Q3	Pct Chg Actual & Adopted	Pct Chg Actual & Q3
<b>3000 - 3999 Employee Benefits</b>							
<b>3602 - Workers' Compensation Insurance, classified positions</b>							
360200 - W/C CLASS	708	685	958	250	273	35.3	39.8
	<b>\$708</b>	<b>\$685</b>	<b>\$958</b>	<b>\$250</b>	<b>\$273</b>	<b>35.3</b>	<b>39.8</b>
<b>3702 - OPEB, Allocated, classified positions</b>							
370200 - RETIREE BENEFIT CLASSIFIED	2,064	1,915	2,710	646	795	31.3	41.5
	<b>\$2,064</b>	<b>\$1,915</b>	<b>\$2,710</b>	<b>\$646</b>	<b>\$795</b>	<b>31.3</b>	<b>41.5</b>
<b>3902 - Other Benefits, classified positions</b>							
390203 - SELF INSUR CLASS	236	228	319	83	91	35.3	40.0
	<b>\$236</b>	<b>\$228</b>	<b>\$319</b>	<b>\$83</b>	<b>\$91</b>	<b>35.3</b>	<b>40.0</b>
<b>3000 - 3999 Employee Benefits</b>	<b>\$37,812</b>	<b>\$35,192</b>	<b>\$45,072</b>	<b>\$7,260</b>	<b>\$9,880</b>	<b>19.2</b>	<b>28.1</b>
<b>Percent of Total</b>	<b>0.8%</b>	<b>0.6%</b>	<b>-3.1%</b>				
<b>1000 - 3999 Employee Compensation % of Total</b>	<b>2.1%</b>	<b>1.7%</b>	<b>-8.7%</b>				
<b>5000 - 5999 Services and Other Operating Expenditures</b>							
<b>5450 - Other Insurance</b>							
545005 - WORKERS' COMPENSATION	1,159,883	1,433,915	1,385,914	226,031	(48,001)	19.5	(3.3)
	<b>\$1,159,883</b>	<b>\$1,433,915</b>	<b>\$1,385,914</b>	<b>\$226,031</b>	<b>(\$48,001)</b>	<b>19.5</b>	<b>(3.3)</b>
<b>5750 - Transfers of Direct Costs - Interfund</b>							
575040 - DIRECT COST/GAD/INTERF	1,000	1,000	0	(1,000)	(1,000)	(100.0)	(100.0)
	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>(\$1,000)</b>	<b>(\$1,000)</b>	<b>(100.0)</b>	<b>(100.0)</b>
<b>5800 - Professional/Consulting Services and Operating Expenditures</b>							
580002 - CONTRACT SERVICES	7,517	7,517	0	(7,517)	(7,517)	(100.0)	(100.0)
580049 - WORKERS' COMP	3,258,435	4,026,717	(2,875,962)	(6,134,397)	(6,902,679)	(188.3)	(171.4)
580051 - W/C EXCESS REIMBURSEMENT	0	(80,000)	(69,924)	(69,924)	10,076	N/A	(12.6)
	<b>\$3,265,952</b>	<b>\$3,954,234</b>	<b>(\$2,945,886)</b>	<b>(\$6,211,838)</b>	<b>(\$6,900,120)</b>	<b>(190.2)</b>	<b>(174.5)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$4,426,835</b>	<b>\$5,389,149</b>	<b>(\$1,559,972)</b>	<b>(\$5,986,807)</b>	<b>(\$6,949,121)</b>	<b>(135.2)</b>	<b>(128.9)</b>
<b>Percent of Total</b>	<b>97.9%</b>	<b>98.3%</b>	<b>108.7%</b>				