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CLOVIS UNIFIED SCHOOL DISTRICT

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Corrine Folmer, Ed.D.

District Superintendent

Introduction

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

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

GENERAL FUND

Summary Revisions to General Fund Budget

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

I. 2023-24 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$498,454,573 at Adopted Budget to \$498,343,209 at First Interim, a decrease of \$111,364. Due to the implementation of California Universal Transitional Kindergarten (TK) and the requirement for two adults for every 24 students, District’s receive a LCFF augmentation for TK students. District TK enrollment came in lower than projected, resulting in a lower than projected P-2 average daily attendance (ADA). At Adopted TK ADA was projected to be 893 and the First Interim projection is 873, a decrease of 20 ADA. Additionally, due to a reduction in the unduplicated pupil percentage, the supplemental grant portion of the LCFF was reduced. The District saw UPP reduce from a 48.60% three-year rolling average at Adopted to

48.18% at First Interim. Finally, LCFF Revenues are based on current year, prior year, or the prior three-year average ADA whichever is greater. For 2023-24, the District is projected to be funded on the prior three-year average ADA. Due to a revised P-2 ADA report for the 2022-23 fiscal year, the District’s average ADA increased from 40,449.51 at Adopted to 40,477.48 at First Interim, an increase of 27.97 ADA. The impact of these adjustments to LCFF revenue is outlined below.

<u>Item</u>	<u>Budget Adjustment</u>	
Increased ADA	\$	322,632
TK Adjustment		(88,648)
Supplemental Grant		(345,348)
Change from Adopted to 1st Interim	\$	<u>(111,364)</u>
	2023-24	2023-24
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 498,454,573	\$ 498,343,209	\$ (111,364)

B. Federal Revenues

Federal Revenues changed from \$ 46,368,724 at Adopted Budget to \$56,961,857 at First Interim, an increase of \$10,593,132. This increase was primarily due to the posting of deferred revenues from COVID relief funds and other federal funding sources. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
COVID	\$ 7,741,305	
Title I/II/III/IV	2,423,081	
School Climate Grant	366,550	
Other Federal Grants	62,196	
Change from Adopted to 1st Interim	\$ 10,593,132	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 46,368,724	\$ 56,961,857
		<u>Increase/(Decrease)</u>
		\$ 10,593,132

C. Other State Revenues

Other State Revenues changed from \$99,854,882 at Adopted Budget to \$100,712,158 at First Interim, an increase of \$857,276. Much of the increase is due to the District recognizing revenue for grants with prior-year balances. The CTE Incentive, Universal Pre-K, IIEEP and COVID grants can only have revenue recognized in the year the funds are spent. Since these grants had unused balances from last year, the District is carrying

over the remaining balances and posting budget for deferred revenue in 2023-24, resulting in increases to the Other State Revenue category. With the passage of Prop 28, the District had prepared to receive \$6.5M for the new resource since the allocations were not finalized at the time of adopting the budget. Now that the allocations for Prop 28 have been released, the Prop 28 budget was adjusted to align with this year’s allocation. Lottery projections at Adopted were based on the latest rates released at the time. Lottery projections were increased to account for anticipated revenue earnings based on historical trends. The Special Education Early Intervention grant was increased to account for updated enrollment and funding rate projections as of First Interim.

<u>Item</u>	<u>Budget Adjustment</u>	
CTE Incentive Grant	\$ 2,723,695	
Lottery	2,648,618	
Universal Pre-K	1,564,216	
Special Education Early Int.	290,073	
IIEEP Grant	206,240	
COVID	193,608	
Other State Grants	(38,691)	
Arts & Music in Schools (Prop 28)	(101,576)	
STRS on Behalf	<u>(6,628,907)</u>	
Change from Adopted to 1st Interim	\$ 857,276	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 99,854,882	\$ 100,712,158
		<u>Increase/(Decrease)</u>
		\$ 857,276

D. Local Revenues

Local Revenues changed from \$15,416,068 at Adopted Budget to \$16,991,605 at First Interim, an increase of \$1,575,538. Fee revenues for Sierra Outdoor School (SOS) were budgeted conservatively at Adopted, updated projections resulted in an increase in fee revenues. Sports & Recreation along with Aquatics, Gym & Dance and CitiKids revenues increased due to projection updates. Medi-Cal/SMAA revenues are not budgeted at Adopted and get added to the budget when there is data to better support the projections. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
Sierra Outdoor School	\$	617,904
Medi-Cal/SMAA		343,198
Sports and Recreation		276,964
Aquatics, Gym & Dance		130,963
CitiKids		103,664
Other Local Fees		102,845
Change from Adopted to 1st Interim	\$	1,575,538
	2023-24	2023-24
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 15,416,068	\$ 16,991,605
		<u>Increase/(Decrease)</u>
		\$ 1,575,538

E. Other Transfers In

Other Transfers In changed from \$330,000 at Adopted Budget to \$780,431 at First Interim, an increase of \$450,431. The increase is due to increasing transfers in from the Certificates of Participation (COP) fund to cover vehicle purchases.

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

F. Other Financing Sources

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

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

G. Total General Fund Revenues

Total General Fund Revenues changed from \$660,424,247 at Adopted Budget to \$673,789,261 at First Interim, an increase of \$13,365,014.

Change from Adopted to 1st Interim		\$ 13,365,014
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 660,424,247	\$ 673,789,261	\$ 13,365,014

II. 2023-24 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$247,595,356 at Adopted Budget to \$265,629,791 at First Interim, an increase of \$18,034,435. The change is primarily due to the 5.5% salary schedule increase approved by the Board in June 2023. The salary increase was not included in the Adopted Budget as the budget was developed prior to the approval of salary schedule increases. Additionally, projected enrollment at Adopted was 42,077, actual CBEDS enrollment is 42,634, an increase of 557 students. An additional 9 APUs were added to accommodate the increase in students. It’s important to note, because the

District LCFF is based on the prior three-year average ADA, the increased enrollment did not generate additional LCFF revenues. Finally, budget was reclassified to certificated salaries from other classifications. The reclassification of funds throughout a budget year is normal and at First Interim is related to stipends, hourly, and business support substitutes. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 11,783,050	
One-time/Carryover	3,530,096	
Reclassification of budget	1,451,677	
Additional APUs	<u>1,269,612</u>	
Change from Adopted to 1st Interim	\$ 18,034,435	
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 247,595,356	\$ 265,629,791	\$ 18,034,435

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$101,117,478 at Adopted Budget to \$107,757,641 at First Interim, an increase of \$6,640,163. The change is primarily due to the 5.5% salary schedule increase approved by the Board in June 2023. Additionally, the District adjusted its budget to account for classified positions that were approved to be funded by one-time grants. Use of one-time funding

sources such as the COVID relief dollars has allowed the District to better respond to the needs of students and staff throughout the district and continue to mitigate learning loss from the pandemic. Fee-based programs have experienced increased participation therefore the need for additional stipends to serve the students. Finally, a vacancy factor is used when budgeting special education instructional assistants. As our salary schedules have become more competitive and we are offering more full-time positions our vacancy rate is decreasing. The current projected increase is being offset by using one-time dollars. The District will continue to evaluate and adjust the budgeting of the vacancy rate as needed.

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 3,393,411	
Instructional Assistants	2,348,245	
One-time/Carryover	579,873	
Fee-based programs	<u>365,118</u>	
Change from Adopted to 1 st Interim	<u>\$ 6,640,163</u>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 101,117,478	\$ 107,757,641	\$ 6,640,163

C. Employee Benefits

Employee Benefits changed from \$ 184,591,524 at Adopted Budget to \$ 185,749,303 at First interim, an increase of \$ 1,157,779. This is primarily due to the increased salaries previously discussed. The increase was offset by a decrease to the CalSTRS on behalf entry. CalSTRS on behalf is a revenue and expense equivalent to the District’s share of the State’s STRS liability. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>	
Other Adjustments	\$ 4,401,223	
Salary Schedule Increase	3,385,463	
STRS on Behalf	<u>(6,628,907)</u>	
Change from Adopted to 1 st Interim	<u>\$ 1,157,779</u>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 184,591,524	\$ 185,749,303	\$ 1,157,779

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$52,315,910 at Adopted Budget to \$70,719,078 at First Interim, an increase of \$18,403,166. This increase was primarily due to adding budget for the previously mentioned one-time grants, including the COVID Relief funded grants as well as the Educator Effectiveness Block Grant, A-G Completion Grant and Arts, Music and Instruction Discretionary Block grant. Additionally, this category of expenditures increased due to the posting of allowable carryover for school site and department budgets. Textbook adjustments were made as well to align with the latest plan for textbook adoption. Finally supply budget was reclassified into other classifications such as school business substitutes, hourly salaries, and stipends.

<u>Item</u>	<u>Budget Adjustment</u>	
One-Time Grants	\$ 19,502,938	
Site/Department Carryover	3,656,600	
Textbook Adjustments	(1,083,236)	
Reclassification of Budget	<u>(3,673,136)</u>	
Change from Adopted to 1st Interim	\$ 18,403,166	
	2023-24	2023-24
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 52,315,910	\$ 70,719,078	\$ 18,403,166

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$43,432,088 at Adopted Budget to \$48,706,977 at First Interim, an increase of \$5,274,889. The increase is largely due to the addition of the budget for the one-time grants as mentioned in previous sections. Utility budgets were increased to account for higher than projected energy costs. Software budget was increased, using one-time funds, to account for updated needs for the 2023-24 school year. Carryover budget was allocated to a school bus painting project. One-time funds were added for Teaching Pyramid/West Ed in the Universal Pre-K Grant and budget was increased for contracts with Comprehensive Youth Services in LCAP. The budget adjustments at First Interim were made to align with projected needs for the 2023-24 school year. The Changes in Contracted Services and Other Operating Expenditures are as follows:

<u>Item</u>	<u>Budget Adjustment</u>	
One-Time Grants	\$ 1,724,3787	
PG&E	725,000	
Software	684,802	
Bus Painting Project	500,000	
Travel/Conference	472,782	
Teaching Pyramid/West Ed	537,695	
Other Services and Operating	367,567	
Comprehensive Youth Services	262,656	
Change from Adopted to 1 st Interim	<u>\$ 5,274,889</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 43,432,088	\$ 48,706,977
		<u>Increase/(Decrease)</u>
		\$ 5,274,889

F. Capital Outlay

Capital Outlay changed from \$7,019,167 at Adopted Budget to \$15,877,991 at First Interim, an increase of \$8,858,824. The increase is primarily due to AB181 funds being allocated for school bus, utility cart, and white fleet replacement purchases. The District has budgeted the purchase of 9 transit buses, 4 special education buses, 6 electric utility carts, and is evaluating which white fleet vehicles will be replaced. Finally, COVID funds that can be used for capital projects are set aside to complete HVAC replacement for units over 15 years old with higher efficiency units throughout the district. This project is expected to be completed in the summer of 2024.

<u>Item</u>	<u>Budget Adjustment</u>	
One-Time Funded Grants	\$ 3,851,469	
Transportation/Plant Ops Equip.	3,285,035	
White Fleet	1,450,431	
Other Capital Outlay	271,889	
Change from Adopted to 1 st Interim	<u>\$ 8,858,824</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 7,019,167	\$ 15,877,991
		<u>Increase/(Decrease)</u>
		\$ 8,858,824

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$466,542 at Adopted Budget to \$2,487,059 at First Interim, an increase of \$2,020,517. This increase is due to the reclassification of supply budget to Other Outgo to cover debt service payments for the 2023 Certificate of Participation.

<u>Change from Adopted to 1st Interim</u>		
	\$ 2,020,517	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 466,542	\$ 2,487,059
		<u>Increase/(Decrease)</u>
		\$ 2,020,517

H. Inter-fund Transfers Out

Inter-fund Transfers Out changed from \$6,971,136 at Adopted Budget to \$8,971,136 at First Interim, an increase of \$2,000,000. The increase is due to a transfer of Special Education Citi-Kids carryover to a facility fund to assist with the funding of the new building planned with the District Campus expansion project.

Change from Adopted to 1st Interim	\$ 2,000,000	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 6,971,136	\$ 8,971,136
		\$ 2,000,000

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$643,509,201 at Adopted Budget to \$705,898,974 at First Interim, an increase of \$62,389,773.

Change from Adopted to 1st Interim	\$ 62,389,773	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 643,509,201	\$ 705,898,974
		\$ 62,389,773

IV. Fund Balance

Total revenues are \$673,789,261 and total expenditures are \$705,898,974, at First Interim. This results in a deficit of \$32,109,713, an ongoing operating deficit of \$8,296,487, and an estimated general reserve percentage of 7.18% after committing the 10% board approved minimum reserve.

Beginning Fund Balance, Unaudited 7/1/23		\$ 243,341,591
2023-24 Revenues	673,789,261	
2023-24 Expenditures	705,898,974	
	Surplus/(Deficit) (1)	<u>(32,109,713)</u>
Ending Fund Balance, 6/30/24, Projected		<u>\$ 211,231,878</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	144,000	
Pre-Paid Expenditures	543,716	
Store's Inventory Reserve	1,458,342	
Restricted:		
Learning Recovery Block Grant	39,703,708	
Arts, Music, Instruct. Grant	20,173,179	
Textbooks (Lottery)	6,652,514	
Kitchen Infrastructure	3,627,012	
Committed:		
10% Stabilization (BP 3100)	70,589,897	
Future Growth (Unallocated)	8,135,351	
Textbook	6,288,289	
Capital Equipment Refresh	3,250,961	
Subtotal of Components		<u>160,566,969</u>
Estimated General Reserve 6/30/24		<u>\$ 50,664,907</u>
General Reserve as % of Expenditures		7.18%
<u>One-Time Items</u>		
State Grant Carryover		\$ 6,379,096
LCAP Carryover		5,926,471
One-Time State Apportionments		4,664,188
Technology Student Refresh		4,095,450
Citi-Kids Carryover		2,233,858
Site Discretionary Carryover		2,052,959
One-Time Revenues		<u>(1,538,778)</u>
Total One-Time (2)		<u>\$ 23,813,244</u>
Ongoing Operating Deficit (1 + 2)		<u>\$ (8,296,487)</u>

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

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
01 - GENERAL FUND	\$689,796,254	\$660,424,247	\$673,789,261	(\$16,006,994)	\$13,365,014	(2.3)	2.0
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	329,299,795	285,841,696	265,893,703	(63,406,092)	(19,947,993)	(19.3)	(7.0)
	\$329,299,795	\$285,841,696	\$265,893,703	(\$63,406,092)	(\$19,947,993)	(19.3)	(7.0)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	34,583,480	121,531,278	128,686,629	94,103,149	7,155,351	272.1	5.9
	\$34,583,480	\$121,531,278	\$128,686,629	\$94,103,149	\$7,155,351	272.1	5.9
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	1,247,086	0	0	(1,247,086)	0	(100.0)	N/A
	\$1,247,086	\$0	\$0	(\$1,247,086)	\$0	(100.0)	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	657,200	668,648	657,200	0	(11,448)	0.0	(1.7)
	\$657,200	\$668,648	\$657,200	\$0	(\$11,448)	0.0	(1.7)
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	10,037	9,231	10,037	0	806	0.0	8.7
	\$10,037	\$9,231	\$10,037	\$0	\$806	0.0	8.7
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	98,413,456	90,559,866	98,413,456	0	7,853,590	0.0	8.7
	\$98,413,456	\$90,559,866	\$98,413,456	\$0	\$7,853,590	0.0	8.7
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	4,614,210	4,288,403	4,614,210	0	325,807	0.0	7.6
	\$4,614,210	\$4,288,403	\$4,614,210	\$0	\$325,807	0.0	7.6
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	499,181	153,489	429,184	(69,997)	275,695	(14.0)	179.6
	\$499,181	\$153,489	\$429,184	(\$69,997)	\$275,695	(14.0)	179.6
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	1,370,132	1,093,609	1,370,132	0	276,523	0.0	25.3
	\$1,370,132	\$1,093,609	\$1,370,132	\$0	\$276,523	0.0	25.3
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(3,294,187)	(3,318,313)	(3,294,187)	0	24,126	0.0	(0.7)
	(\$3,294,187)	(\$3,318,313)	(\$3,294,187)	\$0	\$24,126	0.0	(0.7)

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

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	4,156,508	0	4,156,508	0	4,156,508	0.0	N/A
	\$4,156,508	\$0	\$4,156,508	\$0	\$4,156,508	0.0	N/A
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	8,522	0	0	(8,522)	0	(100.0)	N/A
	\$8,522	\$0	\$0	(\$8,522)	\$0	(100.0)	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	(4,261)	0	0	4,261	0	(100.0)	N/A
	(\$4,261)	\$0	\$0	\$4,261	\$0	(100.0)	N/A
8091 - LCFF Transfers - Current Year							
809101 - RL COMMUNITY DAY TRANSFER	0	0	0	0	0	N/A	N/A
809115 - RL SPEC ED ADA TRANSFER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	(2,506,010)	(2,373,334)	(2,593,662)	(87,652)	(220,328)	3.5	9.3
	(\$2,506,010)	(\$2,373,334)	(\$2,593,662)	(\$87,652)	(\$220,328)	3.5	9.3
8010 - 8099 Revenue Limit Sources	\$469,055,148	\$498,454,573	\$498,343,209	\$29,288,061	(\$111,364)	6.2	0.0
Percent of Total	68.0%	75.5%	74.0%				

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

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	7,793,453	7,498,227	7,498,227	(295,226)	0	(3.8)	0.0
	\$7,793,453	\$7,498,227	\$7,498,227	(\$295,226)	\$0	(3.8)	0.0
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	836,681	700,159	716,775	(119,906)	16,616	(14.3)	2.4
818201 - FED SP ED DEF REVENUE	1,602,032	0	0	(1,602,032)	0	(100.0)	N/A
	\$2,438,713	\$700,159	\$716,775	(\$1,721,938)	\$16,616	(70.6)	2.4
8281 - FEMA							
828100 - FEMA REVENUES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8287 - Pass-Through Revenues from Federal Sources							
828700 - FED PASS-THROUGH REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
821000 - FED DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
829000 - FED OTH REV	19,407,473	38,170,338	45,994,439	26,586,966	7,824,101	137.0	20.5
829001 - PRIOR YEAR FEDERAL REVENUE	16,396,980	0	2,752,415	(13,644,565)	2,752,415	(83.2)	N/A
	\$35,804,453	\$38,170,338	\$48,746,855	\$12,942,401	\$10,576,516	36.1	27.7
8100 - 8299 Federal Revenue	\$46,036,619	\$46,368,724	\$56,961,857	\$10,925,238	\$10,593,132	23.7	22.8
Percent of Total	6.7%	7.0%	8.5%				

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

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	37,513,374	38,259,105	38,259,105	745,731	0	2.0	0.0
	\$37,513,374	\$38,259,105	\$38,259,105	\$745,731	\$0	2.0	0.0
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	(125,687)	0	0	125,687	0	(100.0)	N/A
	(\$125,687)	\$0	\$0	\$125,687	\$0	(100.0)	N/A
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	3,627,012	0	0	(3,627,012)	0	(100.0)	N/A
	\$3,627,012	\$0	\$0	(\$3,627,012)	\$0	(100.0)	N/A
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,741,145	1,744,958	1,736,757	(4,388)	(8,201)	(0.3)	(0.5)
	\$1,741,145	\$1,744,958	\$1,736,757	(\$4,388)	(\$8,201)	(0.3)	(0.5)
8560 - State Lottery Revenue							
856000 - ST LOTTERY	12,239,648	9,761,469	11,719,160	(520,488)	1,957,691	(4.3)	20.1
856001 - ST LOTTERY PR YR	343,834	0	690,927	347,094	690,927	100.9	N/A
	\$12,583,482	\$9,761,469	\$12,410,087	(\$173,394)	\$2,648,618	(1.4)	27.1
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	968,038	0	0	(968,038)	0	(100.0)	N/A
859000 - ST OTHER REVENUE	97,945,245	49,515,164	43,444,112	(54,501,133)	(6,071,052)	(55.6)	(12.3)
859001 - ST OTHER REVENUE PR YR	3,220,587	574,187	4,862,097	1,641,510	4,287,910	51.0	746.8
	\$102,133,870	\$50,089,350	\$48,306,209	(\$53,827,661)	(\$1,783,141)	(52.7)	(3.6)
8300 - 8599 Other State Revenue	\$157,473,196	\$99,854,882	\$100,712,158	(\$56,761,038)	\$857,276	(36.0)	0.9
Percent of Total	22.8%	15.1%	14.9%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	32,720	25,000	25,000	(7,720)	0	(23.6)	0.0
	\$32,720	\$25,000	\$25,000	(\$7,720)	\$0	(23.6)	0.0

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	145,608	138,000	151,000	5,392	13,000	3.7	9.4
863910 - LOC CONCESSION SALES	21,146	19,800	21,300	154	1,500	0.7	7.6
863911 - LOC GATE/TICKET SALES	0	0	0	0	0	N/A	N/A
863912 - LOC FUNDRAISING	4,685	0	4,000	(685)	4,000	(14.6)	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$171,439	\$157,800	\$176,300	\$4,861	\$18,500	2.8	11.7
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	31,350	36,000	36,000	4,650	0	14.8	0.0
	\$31,350	\$36,000	\$36,000	\$4,650	\$0	14.8	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	4,228,377	1,925,000	1,925,000	(2,303,377)	0	(54.5)	0.0
	\$4,228,377	\$1,925,000	\$1,925,000	(\$2,303,377)	\$0	(54.5)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(5,601,456)	0	0	5,601,456	0	(100.0)	N/A
	(\$5,601,456)	\$0	\$0	\$5,601,456	\$0	(100.0)	N/A
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	3,709,220	3,542,209	3,721,133	11,913	178,924	0.3	5.1
868901 - LOC SHOP CRD DIR#1	6,999	1,800	7,334	335	5,534	4.8	307.4
868902 - LOC SHOP CRD DIR#2	7,550	3,700	7,540	(10)	3,840	(0.1)	103.8
868903 - LOC SHOP CRD DIR#3	5,591	1,000	2,725	(2,866)	1,725	(51.3)	172.5
868904 - LOC SHOP CRD DIR#4	1,570	0	180	(1,390)	180	(88.5)	N/A
868905 - LOC SHOP CRD DIR#5	1,148	0	0	(1,148)	0	(100.0)	N/A
868906 - LOC SHOP CRD DIR#6	0	0	0	0	0	N/A	N/A
868909 - LOC SPORTS & REC ELEM ATH	0	0	0	0	0	N/A	N/A
868914 - LOC SPONSORS	2,000	0	0	(2,000)	0	(100.0)	N/A
868940 - LOC SOS EXTERNAL FEES	2,122,880	1,748,944	2,222,800	99,921	473,856	4.7	27.1
868941 - LOC SOS CUSD FEES	761,241	630,000	765,000	3,759	135,000	0.5	21.4
	\$6,618,199	\$5,927,653	\$6,726,712	\$108,513	\$799,059	1.6	13.5

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	4,261	0	0	(4,261)	0	(100.0)	N/A
	\$4,261	\$0	\$0	(\$4,261)	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
861001 - LOCAL PY REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	6,428,923	2,858,396	3,551,710	(2,877,213)	693,315	(44.8)	24.3
869905 - PREPAYMENTS/DEPOSITS	(2,674)	0	0	2,674	0	(100.0)	N/A
869910 - LOC REBATE-CCARD	120,301	90,000	90,000	(30,301)	0	(25.2)	0.0
869915 - REIMB REVENUE	262,339	150,000	150,000	(112,339)	0	(42.8)	0.0
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	247,545	0	0	(247,545)	0	(100.0)	N/A
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	124,499	0	26,723	(97,777)	26,723	(78.5)	N/A
869941 - CVRC/EARLY INTER SUPPL	2,588,984	2,611,054	2,714,718	125,734	103,664	4.9	4.0
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	0	0	0	0	0	N/A	N/A
869944 - FAMILY RESOURCE CENTER	0	0	0	0	0	N/A	N/A
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A
869946 - LOCAL MISC REVENUE	0	0	0	0	0	N/A	N/A
869982 - 1ST FIVE GRANT	0	0	0	0	0	N/A	N/A
869985 - TRANSITIONAL KINDERGARTEN	0	0	0	0	0	N/A	N/A
869990 - 21ST CENTURY	265,976	297,698	197,166	(68,810)	(100,532)	(25.9)	(33.8)
	\$10,035,894	\$6,007,147	\$6,730,316	(\$3,305,578)	\$723,169	(32.9)	12.0
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,377,702	1,337,467	1,372,277	(5,425)	34,810	(0.4)	2.6
	\$1,377,702	\$1,337,467	\$1,372,277	(\$5,425)	\$34,810	(0.4)	2.6
8600 - 8799 Other Local Revenue	\$16,898,486	\$15,416,068	\$16,991,605	\$93,120	\$1,575,538	0.6	10.2
Percent of Total	2.4%	2.3%	2.5%				

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891209 - TRANSFER FR SELF INS FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	332,806	330,000	780,431	447,625	450,431	134.5	136.5
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
	\$332,806	\$330,000	\$780,431	\$447,625	\$450,431	134.5	136.5
8900 - 8929 Interfund Transfers In	\$332,806	\$330,000	\$780,431	\$447,625	\$450,431	134.5	136.5
Percent of Total	0.0%	0.0%	0.1%				
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
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
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
01 - GENERAL FUND	\$612,498,446	\$643,509,201	\$705,898,974	\$93,400,528	\$62,389,773	15.2	9.7
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	170,344,380	174,692,932	185,121,568	14,777,188	10,428,635	8.7	6.0
110015 - TEACHER ASSIST	0	0	39,790	39,790	39,790	N/A	N/A
110040 - TEACH SAL SUMMER/HOURLY	3,314,662	2,706,266	3,804,961	490,299	1,098,695	14.8	40.6
110050 - TEACH SAL SUB	4,130,666	3,469,536	3,991,938	(138,729)	522,402	(3.4)	15.1
110051 - TEACH SAL SCH BUS SUB	1,963,413	1,459,253	2,699,489	736,076	1,240,236	37.5	85.0
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	8,730,705	7,632,232	8,647,046	(83,659)	1,014,814	(1.0)	13.3
110065 - CERT CLASS COVERAGE STIPEND	275,238	544,060	546,711	271,474	2,651	98.6	0.5
110070 - TEACH SAL XTRA PD	3,281,286	3,146,172	3,417,749	136,464	271,577	4.2	8.6
110099 - TEACHER REIMBURSABLE	109,259	0	0	(109,259)	0	(100.0)	N/A
	\$192,149,607	\$193,650,451	\$208,269,253	\$16,119,646	\$14,618,802	8.4	7.5
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	354,310	386,234	407,478	53,168	21,244	15.0	5.5
120002 - GUIDANCE SAL GLS/GIS	9,308,487	10,570,187	10,752,177	1,443,690	181,990	15.5	1.7
120003 - PSYCH/MENTAL HEALTH SP SAL	7,964,606	8,681,997	9,859,898	1,895,292	1,177,901	23.8	13.6
120004 - NURSE SAL	4,464,773	4,715,845	4,851,160	386,387	135,316	8.7	2.9
120040 - PUPIL SUPPORT HRLY	19,253	18,839	14,075	(5,178)	(4,763)	(26.9)	(25.3)
120050 - PUPIL SUPPORT SUB	263,566	160,817	187,395	(76,171)	26,578	(28.9)	16.5
120090 - Pupil Support Extra Time	0	1,200	1,200	1,200	0	N/A	0.0
	\$22,374,996	\$24,535,119	\$26,073,384	\$3,698,389	\$1,538,265	16.5	6.3
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	6,432,118	6,725,790	6,754,115	321,997	28,325	5.0	0.4
130002 - COORDINATOR SAL	280,908	348,368	393,467	112,559	45,099	40.1	12.9
130003 - LEARNING DIRECTOR SAL	4,606,727	4,533,687	4,860,764	254,038	327,078	5.5	7.2
130005 - DEPUTY PRINCIPAL SAL	995,537	990,757	1,045,247	49,710	54,490	5.0	5.5
130007 - DIRECTORS ACTI/ATHL/ASST SAL	852,553	893,339	859,856	7,303	(33,483)	0.9	(3.7)
130008 - DIST ADM SAL	5,181,942	5,387,351	6,001,328	819,386	613,977	15.8	11.4
130050 - CERT ADMIN SUB	72,160	0	0	(72,160)	0	(100.0)	N/A
130060 - CERT SUP & ADM STIPEND	0	0	0	0	0	N/A	N/A
	\$18,421,944	\$18,879,291	\$19,914,778	\$1,492,833	\$1,035,486	8.1	5.5

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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RES TEACH/TOSA SAL	5,609,490	4,821,455	5,825,888	216,398	1,004,433	3.9	20.8
190002 - TOSA INSTR COACH	513,218	574,578	614,756	101,538	40,178	19.8	7.0
190003 - TRANSITION COORDINATORS	2,674,743	1,926,190	1,714,934	(959,809)	(211,256)	(35.9)	(11.0)
190005 - PROGRAM SPECIALIST	2,458,718	2,606,911	2,601,644	142,926	(5,267)	5.8	(0.2)
190040 - OTH CERT HOURLY	5,398	15,134	28,928	23,529	13,794	435.9	91.1
190050 - OTH CERT SUB	93,688	0	0	(93,688)	0	(100.0)	N/A
190060 - OTHER CERTIFICATED STIPEND	298,170	555,656	555,656	257,486	0	86.4	0.0
190090 - CERT OTH SAL	42,781	30,571	30,571	(12,210)	0	(28.5)	0.0
190099 - CERT REIMB SAL	0	0	0	0	0	N/A	N/A
	\$11,696,206	\$10,530,495	\$11,372,376	(\$323,829)	\$841,881	(2.8)	8.0
1000 - 1999 Certificated Personnel Salaries	\$244,642,753	\$247,595,356	\$265,629,791	\$20,987,038	\$18,034,435	8.6	7.3
Percent of Total	39.9%	38.5%	37.6%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	20,446,018	20,955,749	24,006,561	3,560,543	3,050,812	17.4	14.6
210002 - EDUCATIONAL INTERPRETER	731,072	897,215	907,628	176,555	10,413	24.2	1.2
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	157,530	161,609	177,402	19,872	15,793	12.6	9.8
210050 - INSTR ASSIST SUB	634,746	597,951	635,003	257	37,052	0.0	6.2
210070 - INSTRUCT ASST OT	5,117	3,900	14,725	9,608	10,825	187.8	277.6
210090 - OTHER INSTR CLASSIFIED	0	0	0	0	0	N/A	N/A
210099 - INSTRUCTIONAL ASST. REIMB.	0	0	0	0	0	N/A	N/A
	\$21,974,483	\$22,616,424	\$25,741,319	\$3,766,836	\$3,124,895	17.1	13.8

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Fund: 01
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2000 - 2999 Classified Personnel Salaries

2200 - Classified Support Salaries

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
220001 - HEALTH AIDE/OCCUP THERAPIST	5,728,546	6,566,215	7,165,667	1,437,121	599,452	25.1	9.1
220002 - INSTR MEDIA/LIBRARY	1,732,788	1,789,317	1,845,712	112,925	56,396	6.5	3.2
220003 - CUSTODIAL SAL	8,606,523	8,797,773	8,843,667	237,145	45,894	2.8	0.5
220005 - GROUNDS SAL	2,780,388	2,871,997	2,885,039	104,652	13,042	3.8	0.5
220006 - WAREHOUSE SAL	365,615	368,077	368,077	2,462	0	0.7	0.0
220007 - MAINTENANCE SAL	3,872,942	4,108,706	4,075,940	202,998	(32,766)	5.2	(0.8)
220008 - COMMUNITY LIAISON	110,240	163,592	172,191	61,951	8,599	56.2	5.3
220010 - ATTENDANCE OFFICER SAL	361,236	358,989	394,812	33,576	35,823	9.3	10.0
220020 - FOOD SERVICE SAL	347,630	364,840	368,808	21,178	3,968	6.1	1.1
220030 - TRANSPORTATION OTHER	1,058,050	1,074,545	1,113,908	55,857	39,363	5.3	3.7
220031 - BUS DRIVER SAL	3,710,594	4,118,403	3,966,619	256,025	(151,784)	6.9	(3.7)
220040 - CLASS SUPPORT HOURLY	121,141	124,912	538,106	416,965	413,194	344.2	330.8
220050 - CLASS SUPPORT SUB	1,685,923	1,546,060	1,261,009	(424,913)	(285,051)	(25.2)	(18.4)
220060 - FOOD SERVICE STIPEND	11,145	12,350	12,350	1,205	0	10.8	0.0
220070 - CLASS SUPPORT OT	1,223,226	964,843	779,529	(443,697)	(185,314)	(36.3)	(19.2)
220090 - CLASSIFIED SUPPORT OTHER	69,534	77,520	81,383	11,849	3,864	17.0	5.0
220099 - M&O REIMB SAL	596	0	0	(596)	0	(100.0)	N/A
	\$31,786,115	\$33,308,137	\$33,872,817	\$2,086,702	\$564,680	6.6	1.7

2300 - Classified Supervisors' and Administrators' Salaries

230001 - CLASS MANAGEMENT SA	12,069,304	12,111,532	12,739,989	670,685	628,457	5.6	5.2
230016 - BOARD MEMBER SAL	60,000	63,000	63,000	3,000	0	5.0	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	113,585	131,004	25,860	(87,725)	(105,144)	(77.2)	(80.3)
	\$12,242,889	\$12,305,536	\$12,828,849	\$585,960	\$523,313	4.8	4.3

2400 - Clerical, Technical, and Office Staff Salaries

240001 - CLASS BUSINESS SUPPORT	19,676,454	20,233,696	21,608,013	1,931,558	1,374,316	9.8	6.8
240040 - CLASS BUSINESS SUPPORT HRLY	23,966	19,509	23,167	(799)	3,658	(3.3)	18.7
240050 - CLASS BUSINESS SUPPORT SUB	499,616	479,169	494,220	(5,396)	15,051	(1.1)	3.1
240070 - CLASS BUSINESS SUPPORT OT	111,025	65,489	75,426	(35,599)	9,937	(32.1)	15.2
240090 - CLASS BUSINESS SUPPORT OTHER	440	3,400	2,400	1,960	(1,000)	445.5	(29.4)
	\$20,311,501	\$20,801,264	\$22,203,226	\$1,891,725	\$1,401,962	9.3	6.7

2900 - Other Classified Salaries

290001 - RECREATION SAL	340,513	342,582	361,491	20,978	18,909	6.2	5.5
290002 - CAMPUS MONITOR SAL	1,089,917	1,325,460	1,467,537	377,620	142,077	34.6	10.7
290004 - MGMT-SCHL RES OFFCR	241,910	247,730	264,294	22,384	16,564	9.3	6.7

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

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	727,879	794,069	838,335	110,456	44,266	15.2	5.6
290006 - STUDENT LIAISON	3,403,868	3,421,588	3,801,342	397,473	379,754	11.7	11.1
290011 - CLASSIFIED TEACHER/THEATRE	555,439	550,634	535,124	(20,315)	(15,510)	(3.7)	(2.8)
290040 - OTH CL HOURLY	674,628	603,119	700,488	25,860	97,369	3.8	16.1
290050 - OTHER CLASS SUB	82,812	133,406	104,560	21,747	(28,847)	26.3	(21.6)
290060 - CLASSIFIED STIPEND	4,955,124	4,600,387	4,975,959	20,835	375,572	0.4	8.2
290070 - OTH CLASSIFIED OT	33,533	17,026	29,563	(3,970)	12,537	(11.8)	73.6
290090 - OTHER CLASSIFIED SAL	37,019	50,117	32,738	(4,281)	(17,379)	(11.6)	(34.7)
290099 - CLASSIFIED REIMB	17,249	0	0	(17,249)	0	(100.0)	N/A
	\$12,159,892	\$12,086,117	\$13,111,431	\$951,538	\$1,025,313	7.8	8.5
2000 - 2999 Classified Personnel Salaries	\$98,474,880	\$101,117,478	\$107,757,641	\$9,282,761	\$6,640,163	9.4	6.6
Percent of Total	16.1%	15.7%	15.3%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	63,827,341	72,751,005	69,160,890	5,333,549	(3,590,115)	8.4	(4.9)
310190 - STRS CERT	829,772	1,029,799	1,376,958	547,186	347,160	65.9	33.7
	\$64,657,113	\$73,780,804	\$70,537,848	\$5,880,735	(\$3,242,956)	9.1	(4.4)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	740,109	857,793	862,657	122,548	4,865	16.6	0.6
310291 - STRS CLASSIFIED	8,736	3,855	6,061	(2,674)	2,206	(30.6)	57.2
	\$748,845	\$861,648	\$868,719	\$119,874	\$7,071	16.0	0.8
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	536,830	485,991	627,550	90,720	141,560	16.9	29.1
320190 - PERS CERTIFICATED	195	0	0	(195)	0	(100.0)	N/A
	\$537,025	\$485,991	\$627,550	\$90,525	\$141,560	16.9	29.1
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	21,257,444	24,312,270	25,764,893	4,507,450	1,452,623	21.2	6.0
320290 - PERS CLASSIFIED	500,697	510,344	548,917	48,220	38,572	9.6	7.6
	\$21,758,141	\$24,822,615	\$26,313,810	\$4,555,669	\$1,491,195	20.9	6.0

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	136,677	146,419	177,969	41,292	31,550	30.2	21.5
330101 - MEDICARE CERT	3,289,438	3,468,074	3,724,826	435,388	256,752	13.2	7.4
330102 - SUPPLEMENTAL RETIREMENT CERT	3,389	4,173	4,821	1,432	648	42.3	15.5
330190 - SOCIAL SECURITY CERT	23,461	7,351	7,458	(16,003)	106	(68.2)	1.4
330191 - MEDICARE CERT	103,157	72,159	99,308	(3,849)	27,149	(3.7)	37.6
330192 - SUPPLEMENTAL RETIREMENT CERT	53,625	1,530	1,519	(52,107)	(12)	(97.2)	(0.8)
	\$3,609,747	\$3,699,707	\$4,015,901	\$406,154	\$316,193	11.3	8.5
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	5,123,636	5,846,077	6,202,882	1,079,246	356,805	21.1	6.1
330201 - MEDICARE CLASS	1,301,805	1,451,877	1,528,562	226,757	76,685	17.4	5.3
330202 - SUPPLEMENTAL RETIREMENT CLASS	155,045	185,977	178,917	23,872	(7,060)	15.4	(3.8)
330290 - SOCIAL SECURITY CLASS	212,173	203,584	193,361	(18,812)	(10,223)	(8.9)	(5.0)
330291 - MEDICARE CLASS	76,913	66,318	68,211	(8,702)	1,893	(11.3)	2.9
330292 - SUPPLEMENTAL RETIREMENT CLASS	58,305	53,880	48,228	(10,077)	(5,652)	(17.3)	(10.5)
	\$6,927,877	\$7,807,713	\$8,220,161	\$1,292,284	\$412,449	18.7	5.3
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	32,589,740	33,395,976	33,796,419	1,206,679	400,443	3.7	1.2
340112 - DENTAL CERT	2,105,163	2,210,703	2,191,730	86,568	(18,972)	4.1	(0.9)
340113 - VISION CERT	405,498	424,836	421,205	15,708	(3,631)	3.9	(0.9)
340114 - LIFE INS CERT	151,259	155,014	156,577	5,318	1,563	3.5	1.0
	\$35,251,660	\$36,186,529	\$36,565,932	\$1,314,272	\$379,403	3.7	1.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	18,064,225	18,871,234	19,288,148	1,223,924	416,915	6.8	2.2
340212 - DENTAL CLASS	1,177,877	1,263,550	1,274,785	96,908	11,235	8.2	0.9
340213 - VISION CLASS	226,441	242,928	243,647	17,205	718	7.6	0.3
340214 - LIFE INS CLASS	79,285	82,592	83,773	4,487	1,181	5.7	1.4
340216 - DIS CLASS	207,199	237,746	249,099	41,901	11,354	20.2	4.8
	\$19,755,027	\$20,698,049	\$21,139,452	\$1,384,425	\$441,402	7.0	2.1
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,158,904	134,766	136,444	(1,022,459)	1,678	(88.2)	1.2
350190 - SUI CERT	35,333	4,818	5,827	(29,507)	1,009	(83.5)	20.9
	\$1,194,237	\$139,584	\$142,271	(\$1,051,966)	\$2,687	(88.1)	1.9

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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	451,796	92,512	59,747	(392,049)	(32,765)	(86.8)	(35.4)
350290 - SUI CLASS	25,705	15,503	11,134	(14,572)	(4,370)	(56.7)	(28.2)
	\$477,501	\$108,015	\$70,880	(\$406,621)	(\$37,135)	(85.2)	(34.4)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	2,850,593	2,885,040	3,079,602	229,009	194,562	8.0	6.7
360190 - W/C CERT	85,086	64,466	86,613	1,528	22,148	1.8	34.4
	\$2,935,679	\$2,949,506	\$3,166,216	\$230,537	\$216,710	7.9	7.3
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,114,204	1,199,049	1,267,794	153,590	68,745	13.8	5.7
360290 - W/C CLASS	46,064	38,821	41,950	(4,114)	3,129	(8.9)	8.1
	\$1,160,268	\$1,237,870	\$1,309,743	\$149,475	\$71,874	12.9	5.8
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	7,380,394	7,817,991	8,337,644	957,250	519,653	13.0	6.6
	\$7,380,394	\$7,817,991	\$8,337,644	\$957,250	\$519,653	13.0	6.6
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,438,467	2,555,795	2,676,784	238,317	120,989	9.8	4.7
	\$2,438,467	\$2,555,795	\$2,676,784	\$238,317	\$120,989	9.8	4.7
3801 - PERS Reduction, certificated positions							
380190 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380100 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
380290 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390100 - OTH BEN CERT	0	0	0	0	0	N/A	N/A
390102 - OTH BEN CE TUITION REIMB	0	0	0	0	0	N/A	N/A
390103 - SELF INSUR CERT	950,197	962,244	1,059,223	109,026	96,978	11.5	10.1
390104 - AB 1522 ACCRUAL	15,517	5,836	25,677	10,160	19,841	65.5	339.9
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	28,360	21,540	28,742	382	7,202	1.3	33.4
390194 - AB 1522 ACCRUAL	63,054	11,126	13,868	(49,186)	2,742	(78.0)	24.6
	\$1,057,128	\$1,000,747	\$1,127,509	\$70,381	\$126,762	6.7	12.7
3902 - Other Benefits, classified positions							
390201 - OTH BEN CLASS	0	0	0	0	0	N/A	N/A
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	372,330	400,781	591,281	218,951	190,500	58.8	47.5
390204 - AB 1522 ACCRUAL	541	745	779	239	35	44.1	4.6
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	21,511	16,845	17,496	(4,015)	651	(18.7)	3.9
390294 - AB 1522 ACCRUAL	27,213	20,591	19,326	(7,887)	(1,265)	(29.0)	(6.1)
	\$421,595	\$438,962	\$628,883	\$207,288	\$189,921	49.2	43.3
3000 - 3999 Employee Benefits	\$170,310,703	\$184,591,524	\$185,749,303	\$15,438,600	\$1,157,779	9.1	0.6
Percent of Total	27.8%	28.7%	26.3%				
1000 - 3999 Employee Compensation % of Total	83.8%	82.9%	79.2%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	7,261,421	5,956,794	5,633,310	(1,628,110)	(323,484)	(22.4)	(5.4)
	\$7,261,421	\$5,956,794	\$5,633,310	(\$1,628,110)	(\$323,484)	(22.4)	(5.4)
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	138,461	14,838	85,770	(52,691)	70,933	(38.1)	478.1
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$138,461	\$14,838	\$85,770	(\$52,691)	\$70,933	(38.1)	478.1
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	11,335,672	10,118,578	12,280,593	944,922	2,162,015	8.3	21.4
430001 - SUPPLIES CARRYOVER	(13,629)	(6,265)	10,460,881	10,474,510	10,467,146	(76855.1)	(167073.9)
430002 - HOLDING INSTR SUPP	4,107	20,855,103	17,957,038	17,952,930	(2,898,066)	437120.5	(13.9)
430004 - PRINTING/PUBLISHING	59,057	46,000	86,020	26,963	40,020	45.7	87.0
430005 - FOOD/IN-HOUSE MEETINGS	608,799	508,417	788,073	179,274	279,656	29.4	55.0

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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430006 - FOOD SUP SIERRA OUTDOOR	275,899	366,660	366,660	90,761	0	32.9	0.0
430007 - SUPPLIES/SOFTWARE	9,517	6,302	6,302	(3,215)	0	(33.8)	0.0
430008 - SUPPLIES NON-CLASSROOM	4,328,518	4,510,950	6,185,963	1,857,445	1,675,013	42.9	37.1
430010 - SUPPLIES IMMUNIZATION	0	0	143	143	143	N/A	N/A
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	9,422	9,472	9,472	49	0	0.5	0.0
430013 - ASSESSMENT SUPPLIES	31,309	31,000	27,500	(3,809)	(3,500)	(12.2)	(11.3)
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	6,079	2,900	2,900	(3,179)	0	(52.3)	0.0
430026 - FACILITY USE SUPPLIES	13,436	13,500	14,500	1,064	1,000	7.9	7.4
430031 - VANDALISM	109,212	126,000	126,000	16,788	0	15.4	0.0
430038 - UNIFORMS	221,721	242,194	215,123	(6,599)	(27,071)	(3.0)	(11.2)
430040 - SUPPLIES - DISTRICT EVENTS	28,174	30,000	30,000	1,826	0	6.5	0.0
430050 - SUPPLIES M&O	2,499,531	2,155,000	2,186,725	(312,806)	31,725	(12.5)	1.5
430051 - SMALL TOOLS M&O	22	500	500	478	0	2217.0	0.0
430052 - ASBESTOS/CONCRETE M&O	0	0	0	0	0	N/A	N/A
430053 - LAMP REPLACEMENT M&O	0	0	0	0	0	N/A	N/A
430054 - SUPP M&O SAFETY	1,811	500	500	(1,311)	0	(72.4)	0.0
430055 - SUPPLIES POOL	459,496	400,000	400,000	(59,496)	0	(12.9)	0.0
430060 - SUPPLIES GROUNDS	583,575	495,000	495,000	(88,575)	0	(15.2)	0.0
430061 - SUPPLIES HAZARDOUS WASTE	0	0	1,300	1,300	1,300	N/A	N/A
430062 - SUPPLIES FIBAR M&O	49,762	60,000	60,000	10,238	0	20.6	0.0
430063 - SUPPLIES IRRIGATION	304,757	300,000	360,000	55,243	60,000	18.1	20.0
430064 - CHEMICAL PRE-EMERGENT	13,372	15,000	15,000	1,628	0	12.2	0.0
430065 - SUPP VARSITY FIELD	27,683	45,000	45,000	17,317	0	62.6	0.0
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	125,572	145,496	146,400	20,828	904	16.6	0.6
430071 - SHOP TOOLS	8,932	9,848	14,147	5,215	4,299	58.4	43.7
430072 - GAS	518,732	317,800	486,000	(32,732)	168,200	(6.3)	52.9
430073 - DIESEL	903,684	670,400	840,000	(63,684)	169,600	(7.0)	25.3
430074 - SUPP OIL & GR TRANSP	52,927	120,205	90,000	37,073	(30,205)	70.0	(25.1)
430075 - TIRES/OTH VEHICLES	233,389	255,057	279,406	46,017	24,349	19.7	9.5
430076 - REPAIR SUPP TRANSP	920,741	1,066,035	1,095,700	174,959	29,665	19.0	2.8
430082 - INVENTORY ADJUSTMENT	0	5,204	5,204	5,204	0	N/A	0.0
430091 - OFFSET FOR 5700 OBJECTS	0	62,157	120,071	120,071	57,914	N/A	93.2
430092 - PURCHASING BIDS	1,339	0	0	(1,339)	0	(100.0)	N/A
430099 - REIMB SUPPLY	(506,585)	0	0	506,585	0	(100.0)	N/A
	\$23,226,032	\$42,984,014	\$55,198,121	\$31,972,088	\$12,214,106	137.7	28.4

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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
4000 - 4999 Books and Supplies							
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	7,838,262	3,360,264	9,798,775	1,960,513	6,438,511	25.0	191.6
440005 - EQ REPL NON-CAP EQUIP	0	0	3,100	3,100	3,100	N/A	N/A
440099 - REIMB NON-CAP EQUIP \$500-24999	487	0	0	(487)	0	(100.0)	N/A
	\$7,838,749	\$3,360,264	\$9,801,875	\$1,963,125	\$6,441,611	25.0	191.7
4700 - Food							
470000 - FOOD	87,336	0	0	(87,336)	0	(100.0)	N/A
	\$87,336	\$0	\$0	(\$87,336)	\$0	(100.0)	N/A
4000 - 4999 Books and Supplies	\$38,551,999	\$52,315,910	\$70,719,076	\$32,167,077	\$18,403,166	83.4	35.2
Percent of Total	6.3%	8.1%	10.0%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	5,282,537	4,975,823	6,677,376	1,394,839	1,701,553	26.4	34.2
	\$5,282,537	\$4,975,823	\$6,677,376	\$1,394,839	\$1,701,553	26.4	34.2
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	2,165,600	1,779,624	2,252,904	87,304	473,280	4.0	26.6
520002 - MILEAGE CLAIM REIMB	32,989	0	10,300	(22,689)	10,300	(68.8)	N/A
520010 - FIXED MILEAGE ALLOWANCE	312,418	311,752	327,780	15,363	16,028	4.9	5.1
520012 - FIXED MILEAGE/CLASSIFIED	56,252	56,544	56,544	292	0	0.5	0.0
520099 - CONF/TRAVEL REIM	7,876	0	0	(7,876)	0	(100.0)	N/A
	\$2,575,135	\$2,147,921	\$2,647,529	\$72,394	\$499,608	2.8	23.3
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	68,111	78,489	78,824	10,713	335	15.7	0.4
580013 - ASSESSMENT SOFTWARE	792	29,000	29,000	28,208	0	3561.6	0.0
	\$68,903	\$107,489	\$107,824	\$38,921	\$335	56.5	0.3
5400 - Insurance							
545001 - PROPERTY INS	1,142,968	1,140,349	1,236,380	93,412	96,031	8.2	8.4
545002 - LIABILITY INS	3,580,120	3,336,200	3,250,616	(329,504)	(85,584)	(9.2)	(2.6)
545003 - OTHER INS	(15,563)	38,494	59,988	75,551	21,494	(485.4)	55.8
545004 - SELF INS CREDIT FR PROGRAMS	(1,480,105)	(1,566,137)	(1,920,544)	(440,439)	(354,407)	29.8	22.6
	\$3,227,420	\$2,948,906	\$2,626,440	(\$600,980)	(\$322,466)	(18.6)	(10.9)

First Interim Budget Change Report
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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,729,555	1,796,225	1,796,325	66,770	100	3.9	0.0
550040 - GARBAGE	802,976	708,900	709,550	(93,426)	650	(11.6)	0.1
550050 - PEST CONTROL	84,259	120,500	120,500	36,241	0	43.0	0.0
550060 - TOWEL SERVICE	1,905	2,500	2,500	595	0	31.2	0.0
550061 - DUST MOP SERVICE	26,388	25,000	25,000	(1,388)	0	(5.3)	0.0
550070 - FUEL OIL UTILITY	148,728	160,000	153,000	4,272	(7,000)	2.9	(4.4)
550080 - PG&E	8,334,170	8,359,328	9,084,328	750,158	725,000	9.0	8.7
550085 - SPURR	2,697,847	1,750,000	1,750,000	(947,847)	0	(35.1)	0.0
	\$13,825,828	\$12,922,453	\$13,641,203	(\$184,625)	\$718,750	(1.3)	5.6
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	2,826,404	1,454,471	1,738,797	(1,087,607)	284,326	(38.5)	19.5
560002 - MAINTENANCE AGREEMENTS	3,097,479	3,158,032	3,120,221	22,742	(37,811)	0.7	(1.2)
560003 - ALARM SYSTEM	439,530	409,395	460,625	21,095	51,230	4.8	12.5
560004 - ALARM ADDITIONAL CHARGES	270	2,480	2,734	2,464	254	912.4	10.2
560005 - RENTAL	372,396	216,951	247,356	(125,040)	30,405	(33.6)	14.0
560006 - REPAIR EQUIP	200,543	663,370	1,062,565	862,022	399,195	429.8	60.2
560007 - MUSIC REPAIR	83,680	114,350	114,750	31,070	400	37.1	0.3
560009 - FIRE EXT SERV	36,628	41,000	41,000	4,372	0	11.9	0.0
560010 - BLDG LEASE/RENTS	58,700	56,400	59,800	1,100	3,400	1.9	6.0
560031 - REPAIR VANDALISM	0	15,000	15,000	15,000	0	N/A	0.0
560040 - SERVICE - DISTRICT EVENTS	0	0	20,000	20,000	20,000	N/A	N/A
560050 - REPAIR EQ M&O	1,081,874	905,000	930,525	(151,349)	25,525	(14.0)	2.8
560051 - REPAIR EQ, POOL	9,091	20,000	20,000	10,909	0	120.0	0.0
560070 - OUT SERVICE TRANSP	147,494	83,150	142,300	(5,194)	59,150	(3.5)	71.1
560071 - OUT SERV MECHANICAL	362,406	458,434	458,250	95,844	(184)	26.4	0.0
560072 - EQ REPAIR/TRANSP	0	0	500,000	500,000	500,000	N/A	N/A
560085 - REP/EQ GAD DEPT	0	0	0	0	0	N/A	N/A
560099 - NON/CAPITAL/RENTAL REIMB	0	0	0	0	0	N/A	N/A
	\$8,716,495	\$7,598,034	\$8,933,923	\$217,428	\$1,335,889	2.5	17.6
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571002 - DIRECT COST CUSD TODAY	0	0	0	0	0	N/A	N/A
571003 - DIRECT COST/UTILITIES	0	0	0	0	0	N/A	N/A
571004 - DIRECT COST SPORTS REC	0	0	0	0	0	N/A	N/A
571005 - DIRECT COST CUSTODIAL	0	0	0	0	0	N/A	N/A
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
571015 - DIRECT COST/ADMIN FEES	0	0	0	0	0	N/A	N/A

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
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	(2)	0	0	2	0	(100.0)	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
	(\$2)	\$0	\$0	\$2	\$0	(100.0)	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	(13,510)	(18,000)	(18,000)	(4,490)	0	33.2	0.0
575003 - DIRECT COST/UTILITY INTERFUND	(195,000)	(195,000)	(195,000)	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	(86,102)	(86,000)	(86,000)	102	0	(0.1)	0.0
575010 - DIRECT COST/MTCE INTERFUND	(6,490)	(16,538)	(16,538)	(10,048)	0	154.8	0.0
575020 - DIRECT COST/TRANSP INTERFUND	(12,845)	(11,634)	(23,641)	(10,796)	(12,007)	84.0	103.2
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(14,905)	(20,369)	(24,969)	(10,064)	(4,600)	67.5	22.6
575047 - DIRECT COST/SEMINARS INTERFUND	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	(6,641)	(6,433)	(6,970)	(329)	(537)	5.0	8.4
575052 - DIRECT COST/SCANBACK INTERFUND	(2,688)	(3,637)	(3,637)	(949)	0	35.3	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(20,106)	(19,655)	(18,905)	1,201	750	(6.0)	(3.8)
575080 - INTER-FUND DIRECT COST FUEL	(14,452)	(14,006)	(14,006)	446	0	(3.1)	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
575090 - DC TRANSFER INTERFUND CD	(3,869,508)	0	0	3,869,508	0	(100.0)	N/A
	(\$4,242,247)	(\$391,272)	(\$407,667)	\$3,834,581	(\$16,395)	(90.4)	4.2
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	289,977	616,643	584,710	294,732	(31,933)	101.6	(5.2)
580002 - CONTRACT SERVICES	3,466,544	3,210,900	3,497,483	30,939	286,582	0.9	8.9
580003 - CHARTER BUS	1,124,260	797,205	954,704	(169,556)	157,500	(15.1)	19.8
580005 - LEGAL SERVICES	1,548,632	1,855,558	1,841,196	292,565	(14,362)	18.9	(0.8)
580006 - ADVERTISING	72,847	68,959	80,842	7,995	11,883	11.0	17.2

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Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580007 - FEES/ADMINISTRATIVE	23,502	28,947	33,667	10,165	4,720	43.3	16.3
580008 - FEES/ADMISSION - STUDENTS	529,356	417,591	488,716	(40,640)	71,125	(7.7)	17.0
580009 - FEES / OTHER	766,107	738,402	821,094	54,987	82,692	7.2	11.2
580010 - SOFTWARE LICENSE	2,179,139	1,535,112	2,455,210	276,072	920,098	12.7	59.9
580011 - FCOE STRS PENALTIES	0	1,000	1,000	1,000	0	N/A	0.0
580012 - SOFTWARE LICENSE CURRICULUM	2,266,632	1,751,438	2,089,799	(176,832)	338,362	(7.8)	19.3
580021 - LEGAL SETTLEMENTS	163,564	250,000	250,000	86,436	0	52.8	0.0
580023 - CONS FEE TRANS/QZAB	0	0	0	0	0	N/A	N/A
580024 - CONS FEE TRUSTEE	0	0	0	0	0	N/A	N/A
580025 - CONS FEE/ CCELC	0	0	0	0	0	N/A	N/A
580032 - UNDERWRITER'S FEES	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	0	0	0	0	0	N/A	N/A
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	0	906,327	316,715	316,715	(589,612)	N/A	(65.1)
580099 - CONTRACT REIMB	42,412	0	0	(42,412)	0	(100.0)	N/A
	\$12,472,970	\$12,178,081	\$13,415,136	\$942,166	\$1,237,055	7.6	10.2
5900 - Communications							
590001 - PHONE CERTIFICATED	612,833	545,657	584,882	(27,951)	39,225	(4.6)	7.2
590002 - PHONE CLASSIFIED	177,780	169,365	188,371	10,591	19,006	6.0	11.2
590005 - COMMUNICATION/POSTAGE	272,449	229,633	291,961	19,511	62,328	7.2	27.1
590009 - TELEPHONE/E-RATE/DAS	574	0	0	(574)	0	(100.0)	N/A
590099 - COMMUNICATIONS REIMBURSABLE	0	0	0	0	0	N/A	N/A
	\$1,063,636	\$944,655	\$1,065,214	\$1,578	\$120,560	0.1	12.8
5000 - 5999 Services and Other Operating Expenditures	\$42,990,675	\$43,432,088	\$48,706,977	\$5,716,302	\$5,274,889	13.3	12.1
Percent of Total	7.0%	6.7%	6.9%				

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	194,101	60,000	64,000	(130,101)	4,000	(67.0)	6.7
617006 - SITE IMPRV CONSTRUCTION	36,158	0	47,468	11,310	47,468	31.3	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
617099 - LAND IMPRV REIMB	0	0	0	0	0	N/A	N/A
	\$230,258	\$60,000	\$111,468	(\$118,790)	\$51,468	(51.6)	85.8
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	5,896,684	6,584,828	10,470,608	4,573,924	3,885,780	77.6	59.0
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
620099 - BLDG/IMPRV OF BLDG REIMB	0	0	0	0	0	N/A	N/A
	\$5,896,684	\$6,584,828	\$10,470,608	\$4,573,924	\$3,885,780	77.6	59.0
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	535,989	374,339	5,295,915	4,759,926	4,921,576	888.1	1314.7
640099 - EQUIP REIMB \$25,000 +	0	0	0	0	0	N/A	N/A
	\$535,989	\$374,339	\$5,295,915	\$4,759,926	\$4,921,576	888.1	1314.7
6000 - 6999 Capital Outlay	\$6,662,931	\$7,019,167	\$15,877,991	\$9,215,060	\$8,858,824	138.3	126.2
Percent of Total	1.1%	1.1%	2.2%				

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7000 - 7499 Other Outgo							
7130 - State Special Schools							
713000 - STATE SP SCH	23,305	20,000	20,000	(3,305)	0	(14.2)	0.0
	\$23,305	\$20,000	\$20,000	(\$3,305)	\$0	(14.2)	0.0
7142 - Other Tuition, Excess Costs, and/or Deficit Payments to County Offices							
714200 - OTH TUITION/DEFICIT PAY CO	22,968	0	0	(22,968)	0	(100.0)	N/A
	\$22,968	\$0	\$0	(\$22,968)	\$0	(100.0)	N/A
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,524,424	1,571,911	1,603,211	78,787	31,300	5.2	2.0
	\$1,524,424	\$1,571,911	\$1,603,211	\$78,787	\$31,300	5.2	2.0
7310 - Transfers of Indirect Costs							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	(1,859,625)	(1,556,859)	(1,541,531)	318,094	15,329	(17.1)	(1.0)
	(\$1,859,625)	(\$1,556,859)	(\$1,541,531)	\$318,094	\$15,329	(17.1)	(1.0)
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	11,943	8,000	1,326,889	1,314,946	1,318,889	11010.4	16486.1
	\$11,943	\$8,000	\$1,326,889	\$1,314,946	\$1,318,889	11010.4	16486.1
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	419,547	423,490	1,078,490	658,943	655,000	157.1	154.7
	\$419,547	\$423,490	\$1,078,490	\$658,943	\$655,000	157.1	154.7
7000 - 7499 Other Outgo	\$142,561	\$466,542	\$2,487,059	\$2,344,498	\$2,020,517	1644.6	433.1
Percent of Total	0.0%	0.1%	0.4%				

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Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7600 - 7629 Interfund Transfers Out							
7611 - From General Fund to Child Development Fund							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	0	0	0	0	0	N/A	N/A
761237 - TRANSFER GF TO SRCPF	4,288,089	2,910,200	4,910,200	622,111	2,000,000	14.5	68.7
	\$4,288,089	\$2,910,200	\$4,910,200	\$622,111	\$2,000,000	14.5	68.7
7619 - Other Authorized Interfund Transfers Out							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	886,975	414,056	414,056	(472,919)	0	(53.3)	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	4,700,000	2,800,000	2,800,000	(1,900,000)	0	(40.4)	0.0
	\$6,433,855	\$4,060,936	\$4,060,936	(\$2,372,919)	\$0	(36.9)	0.0
7600 - 7629 Interfund Transfers Out	\$10,721,944	\$6,971,136	\$8,971,136	(\$1,750,808)	\$2,000,000	(16.3)	28.7
Percent of Total	1.8%	1.1%	1.3%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2023-2024 Charter School Fund Budget

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

I. 2023-24 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF changed from \$10,358,627 at Adopted Budget to \$10,276,902 at First Interim, a decrease of \$81,725. The change is due to a slight decrease in the percentage of unduplicated students from 53.2% at Adopted Budget to 48.9% at First Interim.

Change from Adopted to 1st Interim	\$ (81,725)	
2023-24	2023-24	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 10,358,627	\$ 10,276,902	\$ (81,725)

B. State Revenues

State Revenues changed from \$346,906 at Adopted Budget to \$449,682 at First Interim, an increase of \$102,776. The change is largely due to an unanticipated, new apportionment mental

health related expenditures as well as adjustments to lottery revenues.

<u>Item</u>	<u>Budget Adjustment</u>	
Special Education Mental Health	\$ 65,720	
Lottery	27,477	
Other	9,579	
Change from Adopted to 1st Interim	\$ 102,776	
2023-24	2023-24	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 346,906	\$ 449,682	\$ 102,776

D. Local Revenues

Local Revenues changed \$116,700 at Adopted Budget to \$181,000 at First Interim, an increase of \$64,300. The change is primarily due to updated projections for interest revenue.

<u>Item</u>	<u>Budget Adjustment</u>	
Interest	\$ 70,000	
Other	(5,700)	
Change from Adopted to 1st Interim	\$ 64,300	
2023-24	2023-24	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 116,700	\$ 181,000	\$ 64,300

E. Total Charter School Revenues

Total Charter School Revenues changed from \$ 10,822,233 at Adopted Budget to \$ 10,907,584 at First Interim, an increase of \$ 85,351.

Change from Adopted to 1st Interim	\$ 85,351	
2023-24 Adopted Budget	2023-24 1st Int. Budget	Increase/(Decrease)
\$ 10,822,233	\$ 10,907,584	\$ 85,351

II. 2023-24 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$4,964,063 at Adopted Budget to \$5,083,725 at First Interim, an increase of \$119,662. This change is due to the Board approved 5.5% salary schedule increase, in addition to minor staffing changes after the adopted budget was approved.

<u>Item</u>	<u>Budget Adjustment</u>	
Pupil Support Salaries	\$	56,551
Teacher Salaries		47,150
Other Certificated Salaries		15,961
Change from Adopted to 1st Interim	\$	119,662
2023-24 Adopted Budget	2023-24 1st Int. Budget	Increase/(Decrease)
\$ 4,964,063	\$ 5,083,725	\$ 119,662

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$441,078 at Adopted Budget to \$486,056 at First Interim, an increase of \$44,978. This change is primarily due to the 5.5% salary schedule increase as well as planned increases in Student Liaison services.

<u>Item</u>	<u>Budget Adjustment</u>	
Student Liaison Salaries	\$	22,823
Business Support Salaries		16,609
Instructional Salaries		5,546
Change from Adopted to 1st Interim	\$	44,978
2023-24 Adopted Budget	2023-24 1st Int. Budget	Increase/(Decrease)
\$ 441,078	\$ 486,056	\$ 44,978

C. Employee Benefits

Employee Benefits changed from \$2,150,839 at Adopted Budget to \$2,257,228 at First Interim, an increase of \$106,389. This change was due to previously mentioned staffing adjustments during the First Interim reporting period.

<u>Item</u>	<u>Budget Adjustment</u>	
Health & Welfare Benefits	\$ 41,772	
Other	38,171	
STRS & PERS Retirement	26,446	
Change from Adopted to 1 st Interim	<u>\$ 106,389</u>	
	<u>2023-24 Adopted Budget</u>	<u>2023-24 1st Int. Budget</u>
	\$ 2,150,839	\$ 2,257,228
		<u>Increase/(Decrease)</u>
		\$ 106,389

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$371,768 at Adopted Budget to \$1,495,338 at First Interim, an increase of \$1,123,570. This net increase is due to adding carryover expenditure budgets for unspent one-time State grants.

<u>Item</u>	<u>Budget Adjustment</u>	
Arts/Music/Instructional Materials	\$ 501,886	
COVID Relief	493,225	
A-G Grant	80,716	
Other Supplies	34,473	
Ethnic Studies	13,269	
Change from Adopted to 1 st Interim	<u>\$ 1,123,570</u>	
	<u>2023-24 Adopted Budget</u>	<u>2023-24 1st Int. Budget</u>
	\$ 371,768	\$ 1,495,338
		<u>Increase/(Decrease)</u>
		\$ 1,123,570

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$488,517 at Adopted Budget to \$569,758 at First Interim, an increase of \$81,241. This change is primarily due to higher than planned expenditures for advertising and software licensing offset by decreases in building rent and other costs.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional Software	\$ 60,930	
Advertising	45,000	
Other	(3,305)	
Building Rent	(21,384)	
Change from Adopted to 1 st Interim	<u>\$ 81,241</u>	
	<u>2023-24 Adopted Budget</u>	<u>2023-24 1st Int. Budget</u>
	\$ 488,517	\$ 569,758
		<u>Increase/(Decrease)</u>
		\$ 81,241

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$167,504 at Adopted Budget to \$170,848 at First Interim, an increase of \$3,344. This was due to changes in expenditures applicable to indirect cost charges.

Change from Adopted to 1st Interim		\$ 3,344
<u>2023-24 Adopted Budget</u>	<u>2023-24 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 167,504	\$ 170,848	\$ 3,344

H. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$8,583,769 at Adopted Budget to \$10,062,953 at First Interim, an increase of \$1,479,184.

Change from Adopted to 1st Interim		\$ 1,479,184
<u>2023-24 Adopted Budget</u>	<u>2023-24 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 8,583,769	\$ 10,062,953	\$ 1,479,184

III. Charter School Fund Balance

Total revenues are \$ 10,907,584 and total expenditures are \$ 10,062,953 at First Interim, resulting in a surplus of \$ 844,631 and an ongoing operating surplus of \$ 2,148,395. It's important to note that the operating surplus will decrease in subsequent years due to the anticipated increase in lease expenditures due to the new building Clovis Online will occupy. The projected ending fund balance for the 2023-24 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/23	\$12,094,119
2023-24 Revenues	10,907,584
2023-24 Expenditures	<u>10,062,953</u>
Surplus/(Deficit) (1)	<u>844,631</u>
Ending Fund Balance, 6/30/24, Projected	<u>\$12,938,750</u>
Assigned:	
Capital Improvements	<u>\$12,435,602</u>
General Reserve 6/30/24	<u>\$ 530,148</u>
General Reserve as a % of Expenditures	5.0%
One-Time Items in 2023-24:	
Grant Carryover (2)	\$ 1,338,369
Ongoing Operating Surplus (1+2)	<u>\$ 2,183,000</u>

First Interim Budget Change Report

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

Fund: 09 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
09 - CHARTER SCHOOLS	\$11,776,354	\$10,822,233	\$10,907,584	(\$868,770)	\$85,351	(7.4)	0.8
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	7,153,446	6,272,952	6,031,146	(1,122,300)	(241,806)	(15.7)	(3.9)
	\$7,153,446	\$6,272,952	\$6,031,146	(\$1,122,300)	(\$241,806)	(15.7)	(3.9)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	806,817	2,753,149	2,913,230	2,106,413	160,081	261.1	5.8
	\$806,817	\$2,753,149	\$2,913,230	\$2,106,413	\$160,081	261.1	5.8
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	61,417	0	0	(61,417)	0	(100.0)	N/A
	\$61,417	\$0	\$0	(\$61,417)	\$0	(100.0)	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	2,030,530	1,332,526	1,332,526	(698,004)	0	(34.4)	0.0
	\$2,030,530	\$1,332,526	\$1,332,526	(\$698,004)	\$0	(34.4)	0.0
8010 - 8099 Revenue Limit Sources	\$10,052,210	\$10,358,627	\$10,276,902	\$224,692	(\$81,725)	2.2	(0.8)
Percent of Total	85.4%	95.7%	94.2%				
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	146,214	0	0	(146,214)	0	(100.0)	N/A
	\$146,214	\$0	\$0	(\$146,214)	\$0	(100.0)	N/A
8100 - 8299 Federal Revenue	\$146,214	\$0	\$0	(\$146,214)	\$0	(100.0)	N/A
Percent of Total	1.2%	0.0%	0.0%				

First Interim Budget Change Report

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

Fund: 09	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	31,802	42,151	42,151	10,349	0	32.5	0.0
	\$31,802	\$42,151	\$42,151	\$10,349	\$0	32.5	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	254,788	189,600	199,200	(55,588)	9,600	(21.8)	5.1
856001 - ST LOTTERY PR YR	40,586	0	17,877	(22,709)	17,877	(56.0)	N/A
	\$295,375	\$189,600	\$217,077	(\$78,298)	\$27,477	(26.5)	14.5
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	1,258,395	115,155	190,454	(1,067,941)	75,299	(84.9)	65.4
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$1,258,395	\$115,155	\$190,454	(\$1,067,941)	\$75,299	(84.9)	65.4
8300 - 8599 Other State Revenue	\$1,585,572	\$346,906	\$449,682	(\$1,135,890)	\$102,776	(71.6)	29.6
Percent of Total	13.5%	3.2%	4.1%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	159,114	110,000	180,000	20,886	70,000	13.1	63.6
	\$159,114	\$110,000	\$180,000	\$20,886	\$70,000	13.1	63.6
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(167,721)	0	0	167,721	0	(100.0)	N/A
	(\$167,721)	\$0	\$0	\$167,721	\$0	(100.0)	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	966	6,700	1,000	34	(5,700)	3.5	(85.1)
	\$966	\$6,700	\$1,000	\$34	(\$5,700)	3.5	(85.1)
8600 - 8799 Other Local Revenue	(\$7,641)	\$116,700	\$181,000	\$188,641	\$64,300	(2468.7)	55.1
Percent of Total	-0.1%	1.1%	1.7%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

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

Fund: 09	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
09 - CHARTER SCHOOLS	\$7,871,588	\$8,583,769	\$10,062,953	\$2,191,365	\$1,479,184	27.8	17.2
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	3,448,016	3,789,017	3,818,457	370,441	29,440	10.7	0.8
110040 - TEACH SAL SUMMER/HOURLY	105,017	112,955	117,079	12,062	4,124	11.5	3.7
110051 - TEACH SAL SCH BUS SUB	3,795	2,510	7,590	3,795	5,080	100.0	202.4
110060 - TEACH SAL STIPEND	98,873	94,628	103,134	4,261	8,506	4.3	9.0
	\$3,655,701	\$3,999,110	\$4,046,260	\$390,559	\$47,150	10.7	1.2
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	0	30,879	32,577	32,577	1,698	N/A	5.5
120002 - GUIDANCE SAL GLS/GIS	364,043	393,718	464,731	100,688	71,013	27.7	18.0
120003 - PSYCH/MENTAL HEALTH SP SAL	64,528	76,906	93,666	29,138	16,760	45.2	21.8
120004 - NURSE SAL	0	137,948	118,230	118,230	(19,718)	N/A	(14.3)
120040 - PUPIL SUPPORT HRLY	23,047	32,517	19,480	(3,567)	(13,037)	(15.5)	(40.1)
120050 - PUPIL SUPPORT SUB	0	165	0	0	(165)	N/A	(100.0)
	\$451,619	\$672,133	\$728,684	\$277,065	\$56,551	61.3	8.4
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	124,597	132,632	74,417	(50,180)	(58,215)	(40.3)	(43.9)
130003 - LEARNING DIRECTOR SAL	0	0	65,176	65,176	65,176	N/A	N/A
130008 - DIST ADM SAL	40,617	40,617	42,903	2,286	2,286	5.6	5.6
130050 - CERT ADMIN SUB	37,294	0	0	(37,294)	0	(100.0)	N/A
	\$202,509	\$173,249	\$182,496	(\$20,013)	\$9,247	(9.9)	5.3
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	119,571	119,571	126,285	6,714	6,714	5.6	5.6
	\$119,571	\$119,571	\$126,285	\$6,714	\$6,714	5.6	5.6
1000 - 1999 Certificated Personnel Salaries	\$4,429,400	\$4,964,063	\$5,083,725	\$654,325	\$119,662	14.8	2.4
Percent of Total	56.3%	57.8%	50.5%				

First Interim Budget Change Report

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

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	127,686	144,748	150,352	22,666	5,604	17.8	3.9
210040 - INSTRUCTIONAL HOURLY	1,429	1,587	1,529	100	(58)	7.0	(3.7)
210050 - INSTR ASSIST SUB	0	0	0	0	0	N/A	N/A
	\$129,114	\$146,335	\$151,881	\$22,767	\$5,546	17.6	3.8
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	256,846	255,549	272,158	15,312	16,609	6.0	6.5
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
	\$256,846	\$255,549	\$272,158	\$15,312	\$16,609	6.0	6.5
2900 - Other Classified Salaries							
290006 - STUDENT LIAISON	41,307	39,194	62,017	20,710	22,823	50.1	58.2
290070 - OTH CLASSIFIED OT	745	0	0	(745)	0	(100.0)	N/A
	\$42,052	\$39,194	\$62,017	\$19,965	\$22,823	47.5	58.2
2000 - 2999 Classified Personnel Salaries	\$428,011	\$441,078	\$486,056	\$58,045	\$44,978	13.6	10.2
Percent of Total	5.4%	5.1%	4.8%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	814,802	801,587	916,680	101,878	115,093	12.5	14.4
310190 - STRS CERT	4,812	6,690	3,773	(1,039)	(2,917)	(21.6)	(43.6)
	\$819,614	\$808,277	\$920,453	\$100,839	\$112,176	12.3	13.9
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	25,465	26,780	28,253	2,788	1,473	10.9	5.5
	\$25,465	\$26,780	\$28,253	\$2,788	\$1,473	10.9	5.5
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	108,035	216,256	129,272	21,237	(86,984)	19.7	(40.2)
320290 - PERS CLASSIFIED	27	248	29	2	(219)	7.1	(88.3)
	\$108,062	\$216,504	\$129,301	\$21,239	(\$87,203)	19.7	(40.3)

First Interim Budget Change Report

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

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	5,965	6,223	6,659	694	436	11.6	7.0
330101 - MEDICARE CERT	59,987	62,362	71,833	11,846	9,471	19.7	15.2
330190 - SOCIAL SECURITY CERT	0	0	92	92	92	N/A	N/A
330191 - MEDICARE CERT	930	800	127	(803)	(673)	(86.3)	(84.1)
330192 - SUPPLEMENTAL RETIREMENT CERT	40	0	111	71	111	176.1	N/A
	\$66,922	\$69,385	\$78,822	\$11,900	\$9,437	17.8	13.6
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	25,326	27,282	30,074	4,748	2,792	18.7	10.2
330201 - MEDICARE CLASS	5,923	6,407	7,033	1,110	626	18.7	9.8
330290 - SOCIAL SECURITY CLASS	135	5,821	95	(40)	(5,726)	(29.4)	(98.4)
330291 - MEDICARE CLASS	31	1,385	22	(9)	(1,363)	(30.1)	(98.4)
	\$31,415	\$40,895	\$37,224	\$5,809	(\$3,671)	18.5	(9.0)
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	557,837	577,179	624,299	66,462	47,120	11.9	8.2
340112 - DENTAL CERT	36,943	38,236	39,701	2,758	1,465	7.5	3.8
340113 - VISION CERT	7,101	7,347	7,629	528	282	7.4	3.8
340114 - LIFE INS CERT	2,485	2,600	2,857	372	257	15.0	9.9
	\$604,366	\$625,362	\$674,486	\$70,120	\$49,124	11.6	7.9
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	107,060	112,622	105,671	(1,389)	(6,951)	(1.3)	(6.2)
340212 - DENTAL CLASS	6,819	7,461	7,001	182	(460)	2.7	(6.2)
340213 - VISION CLASS	1,310	1,435	1,346	36	(89)	2.7	(6.2)
340214 - LIFE INS CLASS	416	439	412	(4)	(27)	(0.9)	(6.2)
340216 - DIS CLASS	1,318	1,397	1,572	254	175	19.3	12.5
	\$116,922	\$123,354	\$116,002	(\$920)	(\$7,352)	(0.8)	(6.0)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	21,325	2,153	2,464	(18,861)	311	(88.4)	14.4
350190 - SUI CERT	296	28	273	(23)	245	(7.7)	875.0
	\$21,621	\$2,181	\$2,737	(\$18,884)	\$556	(87.3)	25.5
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,048	221	251	(1,797)	30	(87.7)	13.6
350290 - SUI CLASS	11	46	8	(3)	(38)	(26.3)	(82.6)
	\$2,059	\$267	\$259	(\$1,800)	(\$8)	(87.4)	(3.0)

First Interim Budget Change Report

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

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	52,383	51,504	59,201	6,818	7,697	13.0	14.9
360190 - W/C CERT	770	662	354	(416)	(308)	(54.0)	(46.5)
	\$53,153	\$52,166	\$59,555	\$6,402	\$7,389	12.0	14.2
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	5,110	5,297	6,616	1,506	1,319	29.5	24.9
360290 - W/C CLASS	1	11	1	0	(10)	(4.8)	(90.9)
	\$5,111	\$5,308	\$6,617	\$1,506	\$1,309	29.5	24.7
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	140,890	147,089	167,165	26,275	20,076	18.6	13.6
	\$140,890	\$147,089	\$167,165	\$26,275	\$20,076	18.6	13.6
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	12,682	13,357	13,868	1,186	511	9.3	3.8
	\$12,682	\$13,357	\$13,868	\$1,186	\$511	9.3	3.8
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	17,461	17,168	19,704	2,243	2,536	12.8	14.8
390104 - AB 1522 ACCRUAL	338	0	238	(100)	238	(29.6)	N/A
390193 - SELF INSUR CERT	257	220	138	(119)	(82)	(46.2)	(37.3)
390194 - AB 1522 ACCRUAL	411	376	460	49	84	11.9	22.3
	\$18,467	\$17,764	\$20,540	\$2,073	\$2,776	11.2	15.6
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,703	1,765	1,937	234	172	13.7	9.7
390293 - SELF INSUR CLASS	9	376	9	0	(367)	3.6	(97.6)
390294 - AB 1522 ACCRUAL	0	9	0	0	(9)	N/A	(100.0)
	\$1,712	\$2,150	\$1,946	\$234	(\$204)	13.7	(9.5)
3000 - 3999 Employee Benefits	\$2,028,461	\$2,150,839	\$2,257,228	\$228,767	\$106,389	11.3	4.9
Percent of Total	25.8%	25.1%	22.4%				
1000 - 3999 Employee Compensation % of Total	87.5%	88.0%	77.8%				

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

Fund: 09 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	0	3,500	3,500	3,500	0	N/A	0.0
	\$0	\$3,500	\$3,500	\$3,500	\$0	N/A	0.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	33,847	140,938	159,196	125,349	18,258	370.3	13.0
430001 - SUPPLIES CARRYOVER	0	0	1,094,983	1,094,983	1,094,983	N/A	N/A
430002 - HOLDING INSTR SUPP	0	0	124,734	124,734	124,734	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	6,087	10,000	10,750	4,663	750	76.6	7.5
430008 - SUPPLIES NON-CLASSROOM	22,183	137,330	22,175	(8)	(115,155)	0.0	(83.9)
	\$62,117	\$288,268	\$1,411,838	\$1,349,721	\$1,123,570	2172.9	389.8
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	92,445	80,000	80,000	(12,445)	0	(13.5)	0.0
	\$92,445	\$80,000	\$80,000	(\$12,445)	\$0	(13.5)	0.0
4000 - 4999 Books and Supplies	\$154,562	\$371,768	\$1,495,338	\$1,340,776	\$1,123,570	867.5	302.2
Percent of Total	2.0%	4.3%	14.9%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	4,417	10,000	4,660	243	(5,340)	5.5	(53.4)
520010 - FIXED MILEAGE ALLOWANCE	1,473	1,369	1,850	377	481	25.6	35.1
	\$5,890	\$11,369	\$6,510	\$620	(\$4,859)	10.5	(42.7)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	485	1,970	1,970	1,485	0	306.2	0.0
	\$485	\$1,970	\$1,970	\$1,485	\$0	306.2	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,911	3,000	3,000	1,089	0	57.0	0.0
550080 - PG&E	27,112	31,400	31,275	4,163	(125)	15.4	(0.4)
	\$29,023	\$34,400	\$34,275	\$5,252	(\$125)	18.1	(0.4)

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

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	24,562	280	280	(24,282)	0	(98.9)	0.0
560003 - ALARM SYSTEM	1,121	1,094	1,194	73	100	6.5	9.1
560004 - ALARM ADDITIONAL CHARGES	0	259	259	259	0	N/A	0.0
560005 - RENTAL	0	2,121	2,121	2,121	0	N/A	0.0
560006 - REPAIR EQUIP	0	0	250	250	250	N/A	N/A
560010 - BLDG LEASE/RENTS	34,800	56,184	34,800	0	(21,384)	0.0	(38.1)
	\$60,483	\$59,938	\$38,904	(\$21,579)	(\$21,034)	(35.7)	(35.1)
5710 - Transfers of Direct Costs							
571070 - DIRECT COST/TEACH CTR	2	0	0	(2)	0	(100.0)	N/A
	\$2	\$0	\$0	(\$2)	\$0	(100.0)	N/A
5750 - Transfers of Direct Costs - Interfund							
575010 - DIRECT COST/MTCE INTERFUND	55	38	38	(17)	0	(30.9)	0.0
575020 - DIRECT COST/TRANSP INTERFUND	118	1,184	1,184	1,066	0	903.2	0.0
575040 - DIRECT COST/GAD/INTERF	989	4,501	4,501	3,512	0	355.2	0.0
575047 - DIRECT COST/SEMINARS INTERFUND	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	243	383	383	140	0	57.6	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	535	82	82	(453)	0	(84.7)	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	0	55	55	55	0	N/A	0.0
	\$1,940	\$6,243	\$6,243	\$4,303	\$0	221.8	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	2,500	2,500	2,500	N/A	N/A
580002 - CONTRACT SERVICES	717	20,589	20,589	19,872	0	2773.2	0.0
580006 - ADVERTISING	0	5,000	50,000	50,000	45,000	N/A	900.0
580008 - FEES/ADMISSION - STUDENTS	950	1,050	1,050	100	0	10.5	0.0
580009 - FEES / OTHER	8,639	8,500	9,100	461	600	5.3	7.1
580010 - SOFTWARE LICENSE	458,992	328,702	389,632	(69,360)	60,930	(15.1)	18.5
	\$469,297	\$363,841	\$472,871	\$3,574	\$109,030	0.8	30.0
5900 - Communications							
590001 - PHONE CERTIFICATED	2,286	4,331	2,437	151	(1,894)	6.6	(43.7)
590002 - PHONE CLASSIFIED	5,528	5,672	5,724	196	52	3.5	0.9
590005 - COMMUNICATION/POSTAGE	781	753	824	43	71	5.5	9.4
	\$8,596	\$10,756	\$8,985	\$389	(\$1,771)	4.5	(16.5)
5000 - 5999 Services and Other Operating Expenditures	\$575,716	\$488,517	\$569,758	(\$5,958)	\$81,241	(1.0)	16.6
Percent of Total	7.3%	5.7%	5.7%				

First Interim Budget Change Report

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

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	255,437	167,504	170,848	(84,589)	3,344	(33.1)	2.0
	\$255,437	\$167,504	\$170,848	(\$84,589)	\$3,344	(33.1)	2.0
7000 - 7499 Other Outgo	\$255,437	\$167,504	\$170,848	(\$84,589)	\$3,344	(33.1)	2.0
Percent of Total	3.2%	2.0%	1.7%				

Summary of Revisions
2023-2024 Adult Fund Budget

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

I. 2023-24 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$ 1,048,224 at Adopted Budget to \$1,229,416 at First Interim, an increase of \$181,192. This increase is due to the added funding to the Perkins Grant and the Workforce Innovation and Opportunity Act (WIOA) Grant.

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

B. State Revenues

State Revenues changed from \$3,085,885 at Adopted Budget to \$3,103,833 at First Interim, an increase of \$17,948. This increase is due to added funding to the CalWORKs Excess Grant and the California Adult Education Program (CAEP) allocation.

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

C. Local Revenues

Local Revenues changed from \$1,695,050 at Adopted Budget to \$1,793,050 at First Interim, an increase of \$98,000. This increase is primarily due to enrollment increases in Community Education classes.

Change from Adopted to 1st Interim		\$ 98,000
2023-24	2023-24	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,695,050	\$ 1,793,050	\$ 98,000

Change from Adopted to 1st Interim		\$ 297,140
2023-24	2023-24	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,676,039	\$ 6,973,179	\$ 297,140

D. Other Transfers In

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

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

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$6,676,039 at Adopted Budget to \$6,973,179 at First Interim, an increase of \$297,140.

II. 2023-24 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,287,201 at Adopted Budget to \$2,397,395 at First Interim, an increase of \$ 110,194. The increase is primarily due to the 5.5% Board approved salary schedule increase combined with the reduction of one academic teaching position.

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase		\$ 170,686
Teaching Position		(60,492)
Change from Adopted to 1st Interim		<u>\$ 110,194</u>
2023-24	2023-24	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,287,201	\$ 2,397,395	\$ 110,194

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,646,068 at Adopted Budget to \$1,686,607 at First Interim, an increase of \$40,539. The increase is due to the 5.5% Board approved salary schedule increase and reduced instructional assistant hours.

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Increase	\$ 58,869	
Reduced IA Salaries	(18,330)	
Change from Adopted to 1st Interim	<u>\$ 40,539</u>	
	2023-24	2023-24
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,646,068	\$ 1,686,607
		<u>Increase/(Decrease)</u>
		\$ 40,539

C. Employee Benefits

Employee Benefits changed from \$1,801,115 at Adopted Budget to \$1,898,908 at First Interim, an increase of \$97,793. The increase is primarily due to the 5.5% Board approved salary schedule increase.

Change from Adopted to 1st Interim	\$ 97,793	
	2023-24	2023-24
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,801,115	\$ 1,898,908
		<u>Increase/(Decrease)</u>
		\$ 97,793

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$577,000 at Adopted Budget to \$655,394 at First Interim, an increase of \$78,394. The increase is primarily due to the purchase of custodial equipment and the increased cost of classroom supplies.

<u>Item</u>	<u>Budget Adjustment</u>	
Classroom Supplies	\$ 60,283	
Custodial Supplies	12,684	
Equipment	<u>5,427</u>	
Change from Adopted to 1st Interim	<u>\$ 78,394</u>	
	2023-24	2023-24
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 577,000	\$ 655,394
		<u>Increase/(Decrease)</u>
		\$ 78,394

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$780,241 at Adopted Budget to \$872,453 at First Interim, an increase of \$ 92,213. This increase is primarily due to ATI testing expenses and postage costs for catalog mailing.

<u>Item</u>	<u>Budget Adjustment</u>	
Postage	\$ 50,000	
ATI Testing	28,296	
Other Supplies	<u>13,917</u>	
Change from Adopted to 1 st Interim	<u>\$ 92,213</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	<u>Increase/(Decrease)</u>	
	\$ 780,241	\$ 872,453
		\$ 92,213

F. Capital Outlay

Capital Outlay expenditures are unchanged at First Interim.

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

G. Other Outgo Expenditures

Other Outgo Expenditures are unchanged at First Interim.

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

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$7,211,199 at Adopted Budget to \$7,630,332 at First Interim, an increase of \$419,133.

Change from Adopted to 1st Interim		\$ 419,133
2023-24 Adopted Budget	2023-24 1st Int. Budget	Increase/(Decrease)
\$ 7,211,199	\$ 7,630,332	\$ 419,133

III. Fund Balance

Total revenues are \$6,973,179 and total expenditures are \$7,630,332 at First Interim, a deficit of \$657,153. The projected fund balance for the 2023-24 fiscal year is as follows:

Beginning Fund Balance-Unaudited 7/1/23	\$ 3,120,397
2023-24 Revenues	6,973,179
2023-24 Expenditures	<u>7,630,332</u>
Surplus/(Deficit)	<u>(657,153)</u>
Ending Fund Balance, 6/30/24, Projected	<u>\$ 2,463,244</u>
Components of Fund Balance:	
Non-spendable:	
Book Store Inventory	69,150
Revolving Fund	3,500
Assigned fund Balance:	
Capital Improvements	1,800,000
Unassigned Fund Balance:	<u>\$ 590,594</u>
General Reserve Percentage	7.7%
One-time Items in Budget:	
Prior Year Postage	\$ 35,000
Computer Refresh	<u>45,000</u>
Total One-Time Items	<u>\$ 80,000</u>
Ongoing Operating Deficit	<u>\$(577,153)</u>

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

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
11 - ADULT EDUCATION FUND	\$6,483,955	\$6,676,039	\$6,973,179	\$489,224	\$297,140	7.5	4.5
8100 - 8299 Federal Revenue							
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
829000 - FED OTH REV	1,039,641	1,048,224	1,229,416	189,775	181,192	18.3	17.3
	\$1,039,641	\$1,048,224	\$1,229,416	\$189,775	\$181,192	18.3	17.3
8100 - 8299 Federal Revenue	\$1,039,641	\$1,048,224	\$1,229,416	\$189,775	\$181,192	18.3	17.3
Percent of Total	16.0%	15.7%	17.6%				
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8590 - All Other State Revenue							
850018 - ST CALWORKS	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	2,775,258	3,085,885	3,103,833	328,575	17,948	11.8	0.6
859001 - ST OTHER REVENUE PR YR	3,220	0	0	(3,220)	0	(100.0)	N/A
	\$2,778,478	\$3,085,885	\$3,103,833	\$325,355	\$17,948	11.7	0.6
8300 - 8599 Other State Revenue	\$2,778,478	\$3,085,885	\$3,103,833	\$325,355	\$17,948	11.7	0.6
Percent of Total	42.9%	46.2%	44.5%				

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

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	42,159	35,000	35,000	(7,159)	0	(17.0)	0.0
	\$42,159	\$35,000	\$35,000	(\$7,159)	\$0	(17.0)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	13,499	0	0	(13,499)	0	(100.0)	N/A
	\$13,499	\$0	\$0	(\$13,499)	\$0	(100.0)	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,235,474	1,248,000	1,266,000	30,526	18,000	2.5	1.4
	\$1,235,474	\$1,248,000	\$1,266,000	\$30,526	\$18,000	2.5	1.4
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	417,340	312,050	392,050	(25,290)	80,000	(6.1)	25.6
869907 - LOC BOOKSTORE TEXTBOOKS	110,484	100,000	100,000	(10,484)	0	(9.5)	0.0
	\$527,824	\$412,050	\$492,050	(\$35,774)	\$80,000	(6.8)	19.4
8600 - 8799 Other Local Revenue	\$1,818,956	\$1,695,050	\$1,793,050	(\$25,906)	\$98,000	(1.4)	5.8
Percent of Total	28.1%	25.4%	25.7%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	846,880	846,880	846,880	0	0	0.0	0.0
	\$846,880	\$846,880	\$846,880	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$846,880	\$846,880	\$846,880	\$0	\$0	0.0	0.0
Percent of Total	13.1%	12.7%	12.1%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
11 - ADULT EDUCATION FUND	\$6,641,835	\$7,211,199	\$7,630,332	\$988,497	\$419,133	14.9	5.8
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	763,497	821,388	822,015	58,518	627	7.7	0.1
110005 - TEACHER SAL TC	614,609	590,746	617,649	3,040	26,903	0.5	4.6
110040 - TEACH SAL SUMMER/HOURLY	76,298	79,000	101,810	25,512	22,810	33.4	28.9
110050 - TEACH SAL SUB	19,996	16,203	16,001	(3,995)	(202)	(20.0)	(1.2)
110060 - TEACH SAL STIPEND	0	3,300	3,300	3,300	0	N/A	0.0
	\$1,474,400	\$1,510,637	\$1,560,775	\$86,375	\$50,138	5.9	3.3
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	282,979	290,335	222,669	(60,310)	(67,666)	(21.3)	(23.3)
	\$282,979	\$290,335	\$222,669	(\$60,310)	(\$67,666)	(21.3)	(23.3)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	140,588	153,988	153,988	13,400	0	9.5	0.0
130002 - COORDINATOR SAL	112,180	112,199	118,370	6,190	6,171	5.5	5.5
130003 - LEARNING DIRECTOR SAL	121,958	121,958	247,639	125,681	125,681	103.1	103.1
130008 - DIST ADM SAL	18,234	20,000	20,000	1,766	0	9.7	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
	\$392,961	\$408,145	\$539,997	\$147,037	\$131,852	37.4	32.3
1900 - Other Certificated Salaries							
190001 - RES TEACH/TOSA SAL	58,778	57,494	52,000	(6,778)	(5,494)	(11.5)	(9.6)
190040 - OTH CERT HOURLY	0	0	978	978	978	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	17,590	20,590	20,976	3,386	386	19.2	1.9
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$76,368	\$78,084	\$73,954	(\$2,415)	(\$4,130)	(3.2)	(5.3)
1000 - 1999 Certificated Personnel Salaries	\$2,226,709	\$2,287,201	\$2,397,395	\$170,686	\$110,194	7.7	4.8
Percent of Total	33.5%	31.7%	31.4%				

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

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	32,284	41,375	22,645	(9,639)	(18,730)	(29.9)	(45.3)
210040 - INSTRUCTIONAL HOURLY	0	5,118	5,518	5,518	400	N/A	7.8
210050 - INSTR ASSIST SUB	4,855	2,000	2,000	(2,855)	0	(58.8)	0.0
	\$37,138	\$48,493	\$30,163	(\$6,975)	(\$18,330)	(18.8)	(37.8)
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	89,935	101,800	101,800	11,865	0	13.2	0.0
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	280	0	500	220	500	78.7	N/A
	\$90,214	\$101,800	\$102,300	\$12,086	\$500	13.4	0.5
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	258,073	258,440	268,634	10,560	10,194	4.1	3.9
	\$258,073	\$258,440	\$268,634	\$10,560	\$10,194	4.1	3.9
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	952,384	1,034,196	1,043,964	91,580	9,768	9.6	0.9
240040 - CLASS BUSINESS SUPPORT HRLY	9,021	11,859	11,859	2,839	0	31.5	0.0
240050 - CLASS BUSINESS SUPPORT SUB	13,950	10,000	11,516	(2,434)	1,516	(17.4)	15.2
240070 - CLASS BUSINESS SUPPORT OT	0	0	715	715	715	N/A	N/A
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$975,354	\$1,056,055	\$1,068,054	\$92,700	\$11,999	9.5	1.1
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	400	400	400	0	N/A	0.0
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	4,244	10,000	10,000	5,757	0	135.7	0.0
290060 - CLASSIFIED STIPEND	880	880	880	0	0	0.0	0.0
290070 - OTH CLASSIFIED OT	286	0	300	14	300	4.8	N/A
290090 - OTHER CLASSIFIED SAL	198,402	170,000	205,876	7,474	35,876	3.8	21.1
	\$203,811	\$181,280	\$217,456	\$13,645	\$36,176	6.7	20.0
2000 - 2999 Classified Personnel Salaries	\$1,564,591	\$1,646,068	\$1,686,607	\$122,016	\$40,539	7.8	2.5
Percent of Total	23.6%	22.8%	22.1%				

3000 - 3999 Employee Benefits

3101 - State Teachers' Retirement System, certificated positions

310100 - STRS CERT	364,256	422,277	458,891	94,635	36,614	26.0	8.7
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First Interim Budget Change Report
Fiscal Year 7/1/2023 - 6/30/2024

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310190 - STRS CERT	4,444	2,727	3,039	(1,405)	313	(31.6)	11.5
	\$368,701	\$425,004	\$461,930	\$93,229	\$36,926	25.3	8.7
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	19,626	1,301	7,635	(11,991)	6,334	(61.1)	486.9
310291 - STRS CLASSIFIED	0	0	20	20	20	N/A	N/A
	\$19,626	\$1,301	\$7,655	(\$11,971)	\$6,354	(61.0)	488.4
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	30,551	0	19,433	(11,118)	19,433	(36.4)	N/A
320190 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$30,551	\$0	\$19,433	(\$11,118)	\$19,433	(36.4)	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	320,906	388,250	386,309	65,403	(1,941)	20.4	(0.5)
320290 - PERS CLASSIFIED	3,584	568	1,270	(2,314)	702	(64.6)	123.6
	\$324,490	\$388,818	\$387,579	\$63,089	(\$1,239)	19.4	(0.3)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	6,893	5,671	5,998	(896)	327	(13.0)	5.8
330101 - MEDICARE CERT	28,683	28,799	34,363	5,680	5,564	19.8	19.3
330102 - SUPPLEMENTAL RETIREMENT CERT	146	218	1	(145)	(217)	(99.3)	(99.5)
330190 - SOCIAL SECURITY CERT	215	220	220	5	0	2.2	0.0
330191 - MEDICARE CERT	540	207	240	(299)	33	(55.5)	16.2
330192 - SUPPLEMENTAL RETIREMENT CERT	145	0	12	(133)	12	(91.7)	N/A
	\$36,623	\$35,115	\$40,835	\$4,211	\$5,720	11.5	16.3
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	76,445	96,447	92,178	15,733	(4,269)	20.6	(4.4)
330201 - MEDICARE CLASS	21,479	22,902	23,872	2,393	970	11.1	4.2
330202 - SUPPLEMENTAL RETIREMENT CLASS	5,254	3,900	3,900	(1,354)	0	(25.8)	0.0
330290 - SOCIAL SECURITY CLASS	939	141	355	(585)	214	(62.3)	151.5
330291 - MEDICARE CLASS	473	33	227	(246)	194	(52.1)	593.0
330292 - SUPPLEMENTAL RETIREMENT CLASS	252	0	214	(38)	214	(15.1)	N/A
	\$104,843	\$123,423	\$120,745	\$15,903	(\$2,677)	15.2	(2.2)

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

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	309,853	325,375	342,416	32,563	17,041	10.5	5.2
340112 - DENTAL CERT	20,536	21,357	21,980	1,443	623	7.0	2.9
340113 - VISION CERT	3,947	4,107	4,234	287	127	7.3	3.1
340114 - LIFE INS CERT	1,479	1,557	1,796	317	239	21.4	15.3
	\$335,815	\$352,396	\$370,425	\$34,610	\$18,029	10.3	5.1
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	252,524	252,952	253,786	1,262	834	0.5	0.3
340212 - DENTAL CLASS	16,161	17,105	17,171	1,010	66	6.2	0.4
340213 - VISION CLASS	3,107	3,271	3,282	175	11	5.6	0.3
340214 - LIFE INS CLASS	1,143	988	1,099	(43)	111	(3.8)	11.3
340216 - DIS CLASS	3,789	6,292	5,570	1,782	(722)	47.0	(11.5)
	\$276,723	\$280,608	\$280,908	\$4,185	\$300	1.5	0.1
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	10,555	2,117	1,624	(8,931)	(493)	(84.6)	(23.3)
350190 - SUI CERT	188	25	27	(161)	2	(85.7)	6.9
	\$10,743	\$2,142	\$1,651	(\$9,092)	(\$492)	(84.6)	(22.9)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	7,166	4,917	2,933	(4,232)	(1,984)	(59.1)	(40.3)
350290 - SUI CLASS	136	10	21	(116)	10	(84.9)	98.6
	\$7,302	\$4,927	\$2,954	(\$4,348)	(\$1,973)	(59.5)	(40.1)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	26,270	27,435	32,003	5,733	4,568	21.8	16.6
360190 - W/C CERT	451	171	183	(268)	11	(59.4)	6.7
	\$26,721	\$27,607	\$32,186	\$5,465	\$4,579	20.5	16.6
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	18,283	19,398	20,175	1,892	777	10.3	4.0
360290 - W/C CLASS	373	31	150	(223)	120	(59.7)	392.2
	\$18,656	\$19,429	\$20,326	\$1,670	\$897	8.9	4.6
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	59,651	78,418	89,692	30,041	11,274	50.4	14.4
	\$59,651	\$78,418	\$89,692	\$30,041	\$11,274	50.4	14.4

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

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	38,484	45,800	43,968	5,484	(1,832)	14.2	(4.0)
	\$38,484	\$45,800	\$43,968	\$5,484	(\$1,832)	14.2	(4.0)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,756	9,119	10,578	1,822	1,459	20.8	16.0
390104 - AB 1522 ACCRUAL	0	0	32	32	32	N/A	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	151	58	67	(83)	10	(55.2)	16.7
390194 - AB 1522 ACCRUAL	195	2	8	(187)	6	(95.9)	292.1
	\$9,102	\$9,179	\$10,685	\$1,583	\$1,506	17.4	16.4
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	6,128	6,491	6,703	576	212	9.4	3.3
390204 - AB 1522 ACCRUAL	1,562	443	1,043	(520)	600	(33.3)	135.5
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	131	14	73	(57)	60	(43.9)	441.8
390294 - AB 1522 ACCRUAL	178	2	117	(61)	115	(34.0)	5307.4
	\$7,998	\$6,950	\$7,937	(\$62)	\$987	(0.8)	14.2
3000 - 3999 Employee Benefits	\$1,676,028	\$1,801,115	\$1,898,908	\$222,880	\$97,793	13.3	5.4
Percent of Total	25.2%	25.0%	24.9%				
1000 - 3999 Employee Compensation % of Total	82.3%	79.5%	78.4%				

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

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	99,951	80,000	80,000	(19,951)	0	(20.0)	0.0
410001 - BOOKSTORE INV ADJ	(22,852)	0	0	22,852	0	(100.0)	N/A
	\$77,099	\$80,000	\$80,000	\$2,901	\$0	3.8	0.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	70,324	78,050	137,288	66,964	59,238	95.2	75.9
430004 - PRINTING/PUBLISHING	105,987	129,000	129,000	23,013	0	21.7	0.0
430005 - FOOD/IN-HOUSE MEETINGS	7,914	10,950	11,995	4,081	1,045	51.6	9.5
430008 - SUPPLIES NON-CLASSROOM	46,722	56,500	69,184	22,462	12,684	48.1	22.4
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	5,875	10,000	10,000	4,125	0	70.2	0.0
	\$236,821	\$284,500	\$357,467	\$120,646	\$72,967	50.9	25.6
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	35,464	212,500	217,927	182,463	5,427	514.5	2.6
	\$35,464	\$212,500	\$217,927	\$182,463	\$5,427	514.5	2.6
4000 - 4999 Books and Supplies	\$349,383	\$577,000	\$655,394	\$306,011	\$78,394	87.6	13.6
Percent of Total	5.3%	8.0%	8.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	29,988	42,750	44,139	14,151	1,389	47.2	3.2
520010 - FIXED MILEAGE ALLOWANCE	530	530	555	25	25	4.8	4.8
	\$30,518	\$43,280	\$44,694	\$14,177	\$1,414	46.5	3.3
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	4,130	5,280	5,280	1,150	0	27.8	0.0
	\$4,130	\$5,280	\$5,280	\$1,150	\$0	27.8	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	4,057	6,500	6,500	2,443	0	60.2	0.0
550050 - PEST CONTROL	840	1,000	1,000	160	0	19.0	0.0
550080 - PG&E	82,685	82,000	82,000	(685)	0	(0.8)	0.0
	\$87,582	\$89,500	\$89,500	\$1,918	\$0	2.2	0.0

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

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	4,725	5,500	5,500	775	0	16.4	0.0
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	200	1,000	1,000	800	0	400.0	0.0
560006 - REPAIR EQUIP	2,277	2,700	2,700	423	0	18.6	0.0
560007 - MUSIC REPAIR	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	4,360	4,500	4,500	140	0	3.2	0.0
	\$11,562	\$13,700	\$13,700	\$2,138	\$0	18.5	0.0
5710 - Transfers of Direct Costs							
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	0	3,000	3,000	3,000	0	N/A	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	(3,000)	(3,000)	(3,000)	0	0	0.0	0.0
575010 - DIRECT COST/MTCE INTERFUND	30	0	0	(30)	0	(100.0)	N/A
575020 - DIRECT COST/TRANSP INTERFUND	1,845	7,000	7,000	5,155	0	279.3	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	1,580	1,800	6,500	4,920	4,700	311.3	261.1
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	155	600	600	445	0	287.5	0.0
575080 - INTER-FUND DIRECT COST FUEL	459	500	500	41	0	9.0	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	\$1,069	\$9,900	\$14,600	\$13,531	\$4,700	1265.6	47.5
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	87,790	151,600	151,600	63,810	0	72.7	0.0
580002 - CONTRACT SERVICES	339,116	308,404	336,700	(2,416)	28,296	(0.7)	9.2
580005 - LEGAL SERVICES	0	1,000	1,000	1,000	0	N/A	0.0
580006 - ADVERTISING	12,560	18,000	18,000	5,440	0	43.3	0.0
580008 - FEES/ADMISSION - STUDENTS	(675)	0	3,530	4,205	3,530	(623.3)	N/A
580009 - FEES / OTHER	31,301	16,500	16,500	(14,801)	0	(47.3)	0.0
580010 - SOFTWARE LICENSE	32,948	71,885	71,885	38,937	0	118.2	0.0
	\$503,041	\$567,389	\$599,215	\$96,174	\$31,826	19.1	5.6

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

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590001 - PHONE CERTIFICATED	3,337	3,025	6,217	2,880	3,192	86.3	105.5
590002 - PHONE CLASSIFIED	2,117	2,117	3,197	1,080	1,080	51.0	51.0
590005 - COMMUNICATION/POSTAGE	27,320	46,050	96,050	68,730	50,000	251.6	108.6
	\$32,774	\$51,192	\$105,464	\$72,690	\$54,272	221.8	106.0
5000 - 5999 Services and Other Operating Expenditures	\$670,676	\$780,241	\$872,453	\$201,777	\$92,213	30.1	11.8
Percent of Total	10.1%	10.8%	11.4%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	26,831	0	0	(26,831)	0	(100.0)	N/A
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$26,831	\$0	\$0	(\$26,831)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$26,831	\$0	\$0	(\$26,831)	\$0	(100.0)	N/A
Percent of Total	0.4%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	127,616	119,574	119,574	(8,042)	0	(6.3)	0.0
	\$127,616	\$119,574	\$119,574	(\$8,042)	\$0	(6.3)	0.0
7000 - 7499 Other Outgo	\$127,616	\$119,574	\$119,574	(\$8,042)	\$0	(6.3)	0.0
Percent of Total	1.9%	1.7%	1.6%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2023-2024 Child Development Fund Budget

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

I. 2023-24 Child Development Revenues

A. Federal Revenues

Federal Revenues remain unchanged from Adopted Budget to First Interim.

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

B. State Revenues

State Revenues changed from \$26,671,466 at Adopted Budget to \$25,174,009 at First Interim, a decrease of \$1,497,457. The decrease is due to the Expanded Learning Opportunities Program (ELO-P) receiving a decrease in their funding of \$252 per unduplicated pupil percentage, offset by an increase of California State Preschool Program (CSPP) receiving one-time funding from Prop 98. These funds are a one-time increase to address inequities between the standard reimbursement rate and the regional market rate.

<u>Item</u>	Budget Adjustment	
ELO-P	\$ (2,480,381)	
CSPP	<u>982,924</u>	
Change from Adopted to 1st Interim	<u>\$ (1,497,457)</u>	
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 26,671,466	\$ 25,174,009	\$ (1,497,457)

C. Local Revenues

Local Revenues changed from \$4,685,000 at Adopted Budget to \$4,640,190 at First Interim, a decrease of \$44,810. The decrease is due to Private Pay Preschool projecting less revenue based on lower enrollment than projected at Adopted Budget. Additionally, refunds are being issued to families from the Expanded Learning Club (ELC) due to additional students qualifying for the no fee program. As more sites and students are qualify for the no fee program, the Expanded Learning Club will receive less local revenues.

Item	Budget Adjustment	
Expanded Learning Club	\$ (4,810)	
Private Pay Preschool	<u>(40,000)</u>	
Change from Adopted to 1st Interim	<u>\$ (44,810)</u>	
	2023-24	2023-24
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 4,685,000	\$ 4,640,190	\$ (44,810)

D. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$31,356,466 at Adopted Budget to \$29,814,199 at First Interim, a decrease of \$1,542,267.

Change from Adopted to 1st Interim		\$ (1,542,267)
2023-24	2023-24	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 31,356,466	\$ 29,814,199	\$ (1,542,267)

II. 2023-24 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,759,450 at Adopted Budget to \$3,409,060 at First Interim, an increase of \$649,611. The increase is primarily due to the 5.5% Board-approved salary schedule increase. One-time American Rescue Plan Act (ARPA) funds will be utilized to fund CSPP subs and temporary positions for Associate Teachers. An Assistant Director was hired to support the expansion of the Expanded Learning Club. Psychologists also received a retro salary increase combined with an increased need in hours. The Expanded Learning Club had an increased need for Nursing services during the summer program. CSPP reclassified Preschool Supervisors to Certificated from Classified Salaries to better align their classification with duties performed, this resulted in increased costs.

<u>Item</u>	<u>Budget Adjustment</u>	
CSPP Reclass		\$ 313,741
ARPA Funds (Assoc. Teach & Subs)		122,565
Salary Schedule Increase		112,782
Nurse & Psych		39,659
CSPP Teachers		30,749
Admin Growth		27,633
Other Cert. position additions		2,482
Change from Adopted to 1 st Interim		<u>\$ 649,611</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 2,759,450	\$ 3,409,060
		<u>Increase/(Decrease)</u>
		\$ 649,611

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$7,430,069 at Adopted Budget to \$ 8,843,612 at First Interim, an increase of \$ 1,413,543. The increase is due to the 5.5% Board approved salary schedule increase alongside the implementation of transitioning Aides, Instructors, and Instructor Lead 1 & 2 positions from the Child Development Salary Schedule to the Classified Non-Operations Unit Salary Schedule. The transition will help with retention, allowing staff to advance steps on the salary schedule annually until they reach the top step of their specified grade.

<u>Item</u>	<u>Budget Adjustment</u>	
Salary Schedule Change		\$ 1,629,165
Salary Schedule Increase		80,832
CSPP Reclassification		<u>(296,454)</u>
Change from Adopted to 1 st Interim		<u>\$ 1,413,543</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 7,430,069	\$ 8,843,612
		<u>Increase/(Decrease)</u>
		\$ 1,413,543

C. Employee Benefits

Employee Benefits changed from \$3,547,703 at Adopted Budget to \$4,132,097 at First Interim, an increase of \$584,394. The increase is due to the previously mentioned certificated and classified salary adjustments.

<u>Item</u>	<u>Budget Adjustment</u>	
PERS		\$ 354,016
Social Sec./Medicare		130,277
STRS		50,050
Other Statutory Benefits		42,817
Health, Dental, Vision & Life		<u>7,234</u>
Change from Adopted to 1 st Interim		<u>\$ 584,394</u>
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 3,547,703	\$ 4,132,097
		<u>Increase/(Decrease)</u>
		\$ 584,394

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$2,720,903 at Adopted Budget to \$12,751,615 at First Interim, an increase of \$10,030,712. The increase is due to the carryover from prior year allocations to support and build the Expanded Learning Club and CSPP one-time funds placed in a holding account at First Interim. Further increases include food for students in the Expanded Learning Club offset by a decrease in other supplies and equipment.

<u>Item</u>	<u>Budget Adjustment</u>	
ELO-P PY Allocations	\$ 10,168,611	
ELC Snacks for Students	643,613	
CSPP (1x Funds)	368,902	
Other Additions	4,758	
Equipment (ELC)	(262,281)	
Supplies	(892,891)	
Change from Adopted to 1st Interim	\$ 10,030,712	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,720,903	\$ 12,751,615	\$ 10,030,712

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$1,245,123 at Adopted Budget to \$1,240,613 at First Interim, a decrease of \$4,510. The decrease is directly related to the analysis of needs for non-capitalized improvements to support the Expanded Learning Club (ELC), offset by the one-time increase in direct cost expense in food services. The one-time increase is related to food costs during the 2022-23 school year, this entry was inadvertently missed during year end reconciliations. The analysis also concluded that there is less of a need for a multitude of other expenditures listed below for CSPP and ELC.

<u>Item</u>	<u>Budget Adjustment</u>	
Direct Cost Charges	\$ 438,798	
Contract Services/Fees/Software	4,966	
Communication & Membership	(3,203)	
Rental/Repair Equip	(10,883)	
Conference & Travel	(30,850)	
Non-Capitalized Improvements	(403,338)	
Change from Adopted to 1st Interim	\$ (4,510)	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,245,123	\$ 1,240,613	\$ (4,510)

F. Capital Outlay

Capital Outlay expenditures changed from \$300,000 at Adopted Budget to \$4,039,000 at First Interim, an increase of \$ 3,739,000. The increase is due to the planned purchase and installation of portables for ELC and one play structure for Private Pay Preschool. The ELC projects will likely not be fully completed by the end of this year. Any unused funds will roll forward and be allocated to this purpose in the subsequent fiscal year.

Change from Adopted to 1st Interim		\$ 3,739,000
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 300,000	\$ 4,039,000	\$ 3,739,000

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$783,200 at Adopted Budget to \$744,406 at First Interim, a decrease of \$38,795. The decrease is due to a decrease in debt service payments related to a portable project.

Change from Adopted to 1st Interim		\$ (38,795)
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 783,200	\$ 744,406	\$ (38,795)

H. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$ 18,786,448, at Adopted Budget to \$ 35,160,403 at First Interim, an increase of \$ 16,373,955.

Change from Adopted to 1st Interim		\$ 16,373,955
<u>2023-24</u> <u>Adopted Budget</u>	<u>2023-24</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 18,786,448	\$ 35,160,403	\$ 16,373,955

III. Fund Balance

Total revenues are \$ 29,814,199 and total expenditures are \$ 35,160,403 at First Interim. This results in a deficit of \$5,346,204 and an ongoing surplus of \$5,122,910. The Expanded Learning Club is still being developed, which will result in increased expenditures in the future and will impact the currently projected operating surplus. This will also have a dramatic impact on the fee-based part of the program revenues for the Expanded Learning Club. Once one-time expenditures have concluded for ELC, Child Development will have an increased surplus. However, as the State faces a funding cliff, the ELO-P revenues may be impacted to avoid cuts to school district's Local Control Funding Formula revenues. The projected fund balance for the 2023-24 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/23	\$ 17,615,759
2023-24 Revenues	\$29,814,199
2023-24 Expenditures	<u>\$35,160,403</u>
Surplus/(Deficit) (1)	<u>\$ (5,346,204)</u>
Ending Fund Balance, Projected, 6/30/24	<u>\$ 12,269,555</u>
Components of Fund Balance	
Restricted:	
ELO-P	\$ 5,745,937
One-Time CSPP Prop 98 Funds	982,924
Pre-School Reserve	142,884
Assigned:	
Private Pay Preschool	<u>236,325</u>
Subtotal of Components	\$ 7,108,070
General Reserve, Projected,6/30/24	<u>\$ 5,161,485</u>
General Reserve as % of Expenditures	14.68%
One-Time Items in 2023-24:	
22-23 ELO-P Expenditures	\$ 10,168,611
One-Time Portables & Cap. Outlay Exp.	4,046,165
One-Time Campus Catering Exp.	427,603
One-Time ARPA Rate Supp. Exp.	246,910
One-Time ARPA Expenditures	154,831
One-Time CSPP Prop 98 Funds	(982,924)
Excess ELC Revenues	<u>(3,592,082)</u>
Total One-Time (2)	\$ 10,469,114
Ongoing Operating Surplus/(Deficit) (1+2)	<u>\$ 5,122,910</u>

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

Fund: 12 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
12 - CHILD DEVELOPMENT FUND	\$31,663,370	\$31,356,466	\$29,814,199	(\$1,849,171)	(\$1,542,267)	(5.8)	(4.9)
8100 - 8299 Federal Revenue							
8290 - All Other Federal Revenue							
829000 - FED OTH REV	246,910	0	0	(246,910)	0	(100.0)	N/A
	\$246,910	\$0	\$0	(\$246,910)	\$0	(100.0)	N/A
8100 - 8299 Federal Revenue	\$246,910	\$0	\$0	(\$246,910)	\$0	(100.0)	N/A
Percent of Total	0.8%	0.0%	0.0%				
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	26,671,469	26,671,466	25,174,009	(1,497,460)	(1,497,457)	(5.6)	(5.6)
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$26,671,469	\$26,671,466	\$25,174,009	(\$1,497,460)	(\$1,497,457)	(5.6)	(5.6)
8300 - 8599 Other State Revenue	\$26,671,469	\$26,671,466	\$25,174,009	(\$1,497,460)	(\$1,497,457)	(5.6)	(5.6)
Percent of Total	84.2%	85.1%	84.4%				

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	228,940	0	0	(228,940)	0	(100.0)	N/A
	\$228,940	\$0	\$0	(\$228,940)	\$0	(100.0)	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(572,244)	0	0	572,244	0	(100.0)	N/A
	(\$572,244)	\$0	\$0	\$572,244	\$0	(100.0)	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	20,458	185,000	140,190	119,731	(44,810)	585.2	(24.2)
	\$20,458	\$185,000	\$140,190	\$119,731	(\$44,810)	585.2	(24.2)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	5,067,836	4,500,000	4,500,000	(567,836)	0	(11.2)	0.0
	\$5,067,836	\$4,500,000	\$4,500,000	(\$567,836)	\$0	(11.2)	0.0
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$4,744,991	\$4,685,000	\$4,640,190	(\$104,801)	(\$44,810)	(2.2)	(1.0)
Percent of Total	15.0%	14.9%	15.6%				
8900 - 8929 Interfund Transfers In							
8911 - To Child Development Fund from General Fund							
891101 - TRANSFER FR GF TO CD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897901 - CH DEV LOANS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources							
Percent of Total	0.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions							
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 12 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
12 - CHILD DEVELOPMENT FUND	\$22,322,266	\$18,786,448	\$35,160,403	\$12,838,137	\$16,373,955	57.5	87.2
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,225,663	1,166,517	1,199,546	(26,117)	33,028	(2.1)	2.8
110015 - TEACHER ASSIST	664,218	621,604	736,145	71,927	114,541	10.8	18.4
110040 - TEACH SAL SUMMER/HOURLY	200,057	183,500	181,500	(18,557)	(2,000)	(9.3)	(1.1)
110050 - TEACH SAL SUB	145,852	101,500	183,600	37,748	82,100	25.9	80.9
110060 - TEACH SAL STIPEND	15,805	17,500	23,829	8,024	6,329	50.8	36.2
	\$2,251,594	\$2,090,621	\$2,324,618	\$73,024	\$233,998	3.2	11.2
1200 - Certificated Pupil Support Salaries							
120003 - PSYCH/MENTAL HEALTH SP SAL	94,856	104,237	125,091	30,235	20,854	31.9	20.0
120004 - NURSE SAL	76,655	78,183	100,158	23,503	21,975	30.7	28.1
120040 - PUPIL SUPPORT HRLY	6,036	0	14,681	8,645	14,681	143.2	N/A
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$177,547	\$182,420	\$239,930	\$62,383	\$57,510	35.1	31.5
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	245,649	244,510	131,356	(114,293)	(113,154)	(46.5)	(46.3)
130008 - DIST ADM SAL	579,931	241,899	713,156	133,225	471,257	23.0	194.8
	\$825,581	\$486,409	\$844,512	\$18,931	\$358,103	2.3	73.6
1000 - 1999 Certificated Personnel Salaries	\$3,254,722	\$2,759,450	\$3,409,060	\$154,338	\$649,611	4.7	23.5
Percent of Total	14.6%	14.7%	9.7%				

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	4,780,583	5,126,950	705,838	(4,074,745)	(4,421,112)	(85.2)	(86.2)
210040 - INSTRUCTIONAL HOURLY	284,676	292,000	41,100	(243,576)	(250,900)	(85.6)	(85.9)
210050 - INSTR ASSIST SUB	240,282	236,000	55,200	(185,082)	(180,800)	(77.0)	(76.6)
210070 - INSTRUCT ASST OT	0	0	0	0	0	N/A	N/A
	\$5,305,541	\$5,654,950	\$802,138	(\$4,503,403)	(\$4,852,812)	(84.9)	(85.8)
2200 - Classified Support Salaries							
220040 - CLASS SUPPORT HOURLY	4,620	0	8,365	3,744	8,365	81.0	N/A
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$4,620	\$0	\$8,365	\$3,744	\$8,365	81.0	N/A
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	653,540	1,213,188	916,734	263,193	(296,454)	40.3	(24.4)
230050 - CLASS SUPV/ADMIN SUB	10,870	0	0	(10,870)	0	(100.0)	N/A
	\$664,410	\$1,213,188	\$916,734	\$252,323	(\$296,454)	38.0	(24.4)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	618,494	552,932	601,949	(16,545)	49,017	(2.7)	8.9
240040 - CLASS BUSINESS SUPPORT HRLY	2,708	4,000	4,000	1,292	0	47.7	0.0
240050 - CLASS BUSINESS SUPPORT SUB	3,766	4,500	4,500	734	0	19.5	0.0
240070 - CLASS BUSINESS SUPPORT OT	0	0	5,346	5,346	5,346	N/A	N/A
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$624,968	\$561,432	\$615,795	(\$9,174)	\$54,363	(1.5)	9.7
2900 - Other Classified Salaries							
290020 - CHILD DEV OTH CLASS SAL	0	0	5,053,157	5,053,157	5,053,157	N/A	N/A
290040 - OTH CL HOURLY	848	0	1,006,960	1,006,112	1,006,960	118657.9	N/A
290050 - OTHER CLASS SUB	2,112	0	140,000	137,888	140,000	6529.8	N/A
290060 - CLASSIFIED STIPEND	586	500	464	(122)	(36)	(20.8)	(7.2)
290090 - OTHER CLASSIFIED SAL	214,155	0	300,000	85,845	300,000	40.1	N/A
	\$217,701	\$500	\$6,500,581	\$6,282,880	\$6,500,081	2886.0	1300016.2
2000 - 2999 Classified Personnel Salaries	\$6,817,241	\$7,430,069	\$8,843,612	\$2,026,371	\$1,413,543	29.7	19.0
Percent of Total	30.5%	39.6%	25.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	465,584	376,402	462,422	(3,162)	86,020	(0.7)	22.9

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310190 - STRS CERT	20,048	19,387	37,872	17,824	18,485	88.9	95.4
	\$485,632	\$395,789	\$500,293	\$14,661	\$104,505	3.0	26.4
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	47,344	104,103	49,648	2,304	(54,455)	4.9	(52.3)
310291 - STRS CLASSIFIED	1,492	0	0	(1,492)	0	(100.0)	N/A
	\$48,836	\$104,103	\$49,648	\$812	(\$54,455)	1.7	(52.3)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	27,716	82,857	109,331	81,615	26,474	294.5	32.0
320190 - PERS CERTIFICATED	409	0	0	(409)	0	(100.0)	N/A
	\$28,125	\$82,857	\$109,331	\$81,206	\$26,474	288.7	32.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,209,279	1,335,760	1,471,168	261,888	135,407	21.7	10.1
320290 - PERS CLASSIFIED	79,382	143,138	335,273	255,891	192,135	322.4	134.2
	\$1,288,661	\$1,478,899	\$1,806,440	\$517,779	\$327,542	40.2	22.1
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	13,707	19,255	25,407	11,699	6,152	85.4	32.0
330101 - MEDICARE CERT	44,002	38,540	46,556	2,555	8,016	5.8	20.8
330102 - SUPPLEMENTAL RETIREMENT CERT	13,717	14,126	14,248	531	121	3.9	0.9
330190 - SOCIAL SECURITY CERT	628	0	0	(628)	0	(100.0)	N/A
330191 - MEDICARE CERT	2,202	1,472	2,875	673	1,403	30.6	95.4
330192 - SUPPLEMENTAL RETIREMENT CERT	1,317	0	0	(1,317)	0	(100.0)	N/A
	\$75,572	\$73,393	\$89,086	\$13,514	\$15,693	17.9	21.4
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	292,985	310,409	341,875	48,890	31,466	16.7	10.1
330201 - MEDICARE CLASS	90,105	99,957	109,883	19,778	9,926	21.9	9.9
330202 - SUPPLEMENTAL RETIREMENT CLASS	46,888	50,322	67,963	21,075	17,641	44.9	35.1
330290 - SOCIAL SECURITY CLASS	20,774	33,263	77,912	57,138	44,649	275.1	134.2
330291 - MEDICARE CLASS	8,147	7,779	18,349	10,203	10,570	125.2	135.9
330292 - SUPPLEMENTAL RETIREMENT CLASS	7,886	0	331	(7,555)	331	(95.8)	N/A
	\$466,784	\$501,730	\$616,314	\$149,530	\$114,584	32.0	22.8

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	231,424	187,997	261,520	30,096	73,523	13.0	39.1
340112 - DENTAL CERT	23,068	17,980	22,850	(218)	4,871	(0.9)	27.1
340113 - VISION CERT	4,543	3,455	4,391	(151)	936	(3.3)	27.1
340114 - LIFE INS CERT	1,398	984	1,480	82	496	5.9	50.4
	\$260,433	\$210,416	\$290,242	\$29,808	\$79,826	11.4	37.9
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	286,097	385,740	319,731	33,634	(66,009)	11.8	(17.1)
340212 - DENTAL CLASS	27,397	34,763	29,469	2,072	(5,294)	7.6	(15.2)
340213 - VISION CLASS	5,268	6,681	5,663	396	(1,017)	7.5	(15.2)
340214 - LIFE INS CLASS	1,586	2,326	1,800	214	(526)	13.5	(22.6)
340216 - DIS CLASS	2,662	3,017	3,272	610	255	22.9	8.5
	\$323,010	\$432,527	\$359,935	\$36,926	(\$72,592)	11.4	(16.8)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	15,270	1,329	1,605	(13,665)	276	(89.5)	20.8
350190 - SUI CERT	739	51	99	(639)	48	(86.6)	95.3
	\$16,009	\$1,380	\$1,705	(\$14,304)	\$325	(89.4)	23.5
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	31,071	3,447	3,789	(27,282)	342	(87.8)	9.9
350290 - SUI CLASS	2,718	268	633	(2,085)	364	(76.7)	135.9
	\$33,789	\$3,715	\$4,422	(\$29,367)	\$707	(86.9)	19.0
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	37,070	31,895	38,530	1,459	6,634	3.9	20.8
360190 - W/C CERT	1,823	1,218	2,379	557	1,161	30.5	95.4
	\$38,893	\$33,113	\$40,909	\$2,016	\$7,796	5.2	23.5
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	75,205	82,723	90,938	15,733	8,215	20.9	9.9
360290 - W/C CLASS	6,534	6,438	15,186	8,651	8,748	132.4	135.9
	\$81,739	\$89,161	\$106,124	\$24,384	\$16,963	29.8	19.0
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	47,213	37,316	53,843	6,630	16,527	14.0	44.3
	\$47,213	\$37,316	\$53,843	\$6,630	\$16,527	14.0	44.3

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	44,403	62,546	54,795	10,391	(7,751)	23.4	(12.4)
	\$44,403	\$62,546	\$54,795	\$10,391	(\$7,751)	23.4	(12.4)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	12,415	10,632	12,843	428	2,211	3.5	20.8
390104 - AB 1522 ACCRUAL	18	0	0	(18)	0	(100.0)	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	608	406	793	186	387	30.5	95.3
390194 - AB 1522 ACCRUAL	190	0	0	(190)	0	(100.0)	N/A
	\$13,230	\$11,038	\$13,636	\$406	\$2,598	3.1	23.5
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	25,070	27,574	30,313	5,243	2,738	20.9	9.9
390204 - AB 1522 ACCRUAL	1	0	0	(1)	0	(100.0)	N/A
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	2,200	2,146	5,062	2,862	2,916	130.1	135.9
390294 - AB 1522 ACCRUAL	977	0	0	(977)	0	(100.0)	N/A
	\$28,247	\$29,720	\$35,374	\$7,127	\$5,654	25.2	19.0
3000 - 3999 Employee Benefits	\$3,280,575	\$3,547,703	\$4,132,097	\$851,522	\$584,394	26.0	16.5
Percent of Total	14.7%	18.9%	11.8%				
1000 - 3999 Employee Compensation % of Total	59.8%	73.1%	46.6%				

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	969,866	1,702,872	1,302,412	332,546	(400,460)	34.3	(23.5)
430001 - SUPPLIES CARRYOVER	0	0	121,992	121,992	121,992	N/A	N/A
430002 - HOLDING INSTR SUPP	0	0	10,168,611	10,168,611	10,168,611	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	22,353	30,000	678,370	656,018	648,370	2934.9	2161.2
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	216,562	457,032	211,511	(5,051)	(245,521)	(2.3)	(53.7)
	\$1,208,780	\$2,189,903	\$12,482,896	\$11,274,116	\$10,292,993	932.7	470.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	427,467	531,000	268,719	(158,748)	(262,281)	(37.1)	(49.4)
	\$427,467	\$531,000	\$268,719	(\$158,748)	(\$262,281)	(37.1)	(49.4)
4000 - 4999 Books and Supplies	\$1,636,248	\$2,720,903	\$12,751,615	\$11,115,368	\$10,030,712	679.3	368.7
Percent of Total	7.3%	14.5%	36.3%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	45,229	56,500	25,650	(19,579)	(30,850)	(43.3)	(54.6)
520010 - FIXED MILEAGE ALLOWANCE	6,450	8,163	8,163	1,713	0	26.6	0.0
	\$51,679	\$64,663	\$33,813	(\$17,867)	(\$30,850)	(34.6)	(47.7)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,288	3,000	2,000	712	(1,000)	55.3	(33.3)
	\$1,288	\$3,000	\$2,000	\$712	(\$1,000)	55.3	(33.3)
5500 - Operations and Housekeeping Services							
550050 - PEST CONTROL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	376,048	530,000	126,662	(249,386)	(403,338)	(66.3)	(76.1)
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	31,378	54,700	41,817	10,439	(12,883)	33.3	(23.6)
560006 - REPAIR EQUIP	4,558	9,000	11,000	6,442	2,000	141.3	22.2
	\$411,984	\$593,700	\$179,479	(\$232,505)	(\$414,221)	(56.4)	(69.8)
5710 - Transfers of Direct Costs							
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	8,140	10,000	10,000	1,860	0	22.9	0.0
575003 - DIRECT COST/UTILITY INTERFUND	195,000	195,000	195,000	0	0	0.0	0.0
575005 - DIRECT COST CUSTODIAL INTERFUN	89,102	89,000	89,000	(102)	0	(0.1)	0.0
575010 - DIRECT COST/MTCE INTERFUND	6,405	16,500	16,500	10,095	0	157.6	0.0
575020 - DIRECT COST/TRANSP INTERFUND	10,510	3,000	15,007	4,498	12,007	42.8	400.2
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	427,603	427,603	427,603	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	10,441	11,700	11,600	1,159	(100)	11.1	(0.9)
575050 - DIRECT COST/COPIER INTERFUND	4,862	5,500	5,537	676	37	13.9	0.7
575052 - DIRECT COST/SCANBACK INTERFUND	2,105	3,500	3,500	1,395	0	66.2	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	19,951	19,000	18,250	(1,701)	(750)	(8.5)	(3.9)
575080 - INTER-FUND DIRECT COST FUEL	5,403	5,000	5,000	(403)	0	(7.5)	0.0
575090 - DC TRANSFER INTERFUND CD	3,869,508	0	0	(3,869,508)	0	(100.0)	N/A
	\$4,221,427	\$358,200	\$796,998	(\$3,424,429)	\$438,798	(81.1)	122.5
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	165,235	135,750	151,936	(13,299)	16,186	(8.0)	11.9
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	8,168	4,000	9,100	932	5,100	11.4	127.5
580009 - FEES / OTHER	41,255	500	12,180	(29,075)	11,680	(70.5)	2336.0
580010 - SOFTWARE LICENSE	30,405	31,000	3,000	(27,405)	(28,000)	(90.1)	(90.3)
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$245,063	\$171,250	\$176,216	(\$68,847)	\$4,966	(28.1)	2.9

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

Fund: 12 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590001 - PHONE CERTIFICATED	8,010	8,910	8,910	900	0	11.2	0.0
590002 - PHONE CLASSIFIED	9,720	17,200	17,200	7,480	0	77.0	0.0
590005 - COMMUNICATION/POSTAGE	5,672	28,200	25,998	20,326	(2,203)	358.4	(7.8)
	\$23,402	\$54,310	\$52,108	\$28,706	(\$2,203)	122.7	(4.1)
5000 - 5999 Services and Other Operating Expenditures	\$4,954,843	\$1,245,123	\$1,240,613	(\$3,714,230)	(\$4,510)	(75.0)	(0.4)
Percent of Total	22.2%	6.6%	3.5%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	80,867	200,000	39,000	(41,867)	(161,000)	(51.8)	(80.5)
	\$80,867	\$200,000	\$39,000	(\$41,867)	(\$161,000)	(51.8)	(80.5)
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	1,090,892	100,000	4,000,000	2,909,108	3,900,000	266.7	3900.0
	\$1,090,892	\$100,000	\$4,000,000	\$2,909,108	\$3,900,000	266.7	3900.0
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$1,171,759	\$300,000	\$4,039,000	\$2,867,241	\$3,739,000	244.7	1246.3
Percent of Total	5.2%	1.6%	11.5%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	954,878	741,200	744,406	(210,472)	3,205	(22.0)	0.4
	\$954,878	\$741,200	\$744,406	(\$210,472)	\$3,205	(22.0)	0.4
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	252,000	42,000	0	(252,000)	(42,000)	(100.0)	(100.0)
	\$252,000	\$42,000	\$0	(\$252,000)	(\$42,000)	(100.0)	(100.0)
7000 - 7499 Other Outgo	\$1,206,878	\$783,200	\$744,406	(\$462,472)	(\$38,795)	(38.3)	(5.0)
Percent of Total	5.4%	4.2%	2.1%				

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

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2023-2024 Cafeteria Fund Budget

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

I. 2023-24 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$11,712,021 at Adopted Budget to \$13,372,229 at First Interim, an increase of \$1,660,208. The increase is due to receiving one-time Supply Chain Assistance Funds in conjunction with higher participation than projected in both the School Breakfast Program and National School Lunch Program.

<u>Item</u>	<u>Budget Adjustment</u>	
Supply Chain Assistance Funds	\$ 1,274,300	
Increased Participation	\$ 385,908	
Change from Adopted to 1 st Interim	<u>\$ 1,660,208</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 11,712,021	\$ 13,372,229
	<u>\$ 1,660,208</u>	

B. State Revenues

State Revenues changed from \$12,450,029 at Adopted Budget to \$14,858,220 at First Interim, an increase of \$2,408,191. The increase is due to higher participation than projected in both the School Breakfast Program and National School Lunch Program in conjunction with an increased reimbursement rate for both breakfast and lunch. The State reimbursement rate increase is directly related to the implementation of the California Universal Meals Program. All students eat for free under this program regardless of their socio-economic status. Because this program doesn't align with the Federal Meal Program, the Federal guidelines only provide free meals for eligible students, the State is required to backfill any reimbursements not covered by the Federal meal program.

<u>Item</u>	<u>Budget Adjustment</u>	
Increased Participation	\$ 2,039,345	
Increase in Reimbursement rate	\$ 368,846	
Change from Adopted to 1 st Interim	<u>\$ 2,408,191</u>	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 12,450,029	\$ 14,858,220
	<u>\$ 2,408,191</u>	

C. Local Revenues

Local Revenues, which consist of Ala Carte sales, non-program food sales and special events, of \$220,047 at Adopted Budget are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
2023-24 Adopted Budget	2023-24 1st Int. Budget	Increase/(Decrease)
\$ 220,047	\$ 220,047	\$ -0-

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$24,382,097 at Adopted Budget to \$28,450,496 at First Interim, an increase of \$4,068,399.

Change from Adopted to 1st Interim		\$ 4,068,399
2023-24 Adopted Budget	2023-24 1st Int. Budget	Increase/(Decrease)
\$ 24,382,097	\$ 28,450,496	\$ 4,068,399

II. 2023-24 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$7,206,040 at Adopted Budget to \$7,191,035 at First Interim, a decrease of \$15,005. The change is primarily due to new employees filling positions at lower steps on the salary schedule than the previous employees in their positions, which was slightly offset by an increase in hourly support and subs. It's important to note that CSEA Operations Unit and the District are continuing to negotiate salaries for the 2023-24 fiscal year. No increases are included in the budget for employees covered by the CSEA collective bargaining unit.

Item	Budget Adjustment	
Hourly Salaries	\$	16,637
Other		5,503
Food Service Salaries		(7,022)
Classified Management		(30,123)
Change from Adopted to 1st Interim	\$	(15,005)
2023-24 Adopted Budget	2023-24 1st Int. Budget	Increase/(Decrease)
\$ 7,206,040	\$ 7,191,035	\$ (15,005)

B. Employee Benefits

Employee Benefits changed from \$4,040,343 at Adopted Budget to \$4,032,505 at First Interim, a decrease of \$7,838. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

<u>Item</u>	<u>Budget Adjustment</u>	
Health & Welfare Benefits	\$ 23,539	
Other	(2,720)	
CalPERS	(10,227)	
Social Security/Medicare	<u>(18,431)</u>	
Change from Adopted to 1 st Interim	<u>\$ (7,838)</u>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 4,040,343	\$ 4,032,505	\$ (7,838)

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$8,536,257 at Adopted Budget to \$9,935,475 at First Interim, an increase of \$1,399,218. The change is primarily due to receiving the second round of Supply Chain Assistant funds. These funds will assist with the increased cost associated with food purchases.

<u>Item</u>	<u>Budget Adjustment</u>	
Supply Chain Assistance	\$ 1,274,300	
Other Supplies/Equipment	65 636	
Food	<u>59,282</u>	
Change from Adopted to 1 st Interim	<u>\$ 1,399,218</u>	
	<u>2023-24</u>	<u>2023-24</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 8,536,257	\$ 9,935,475	\$ 1,399,218

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$568,038 at Adopted Budget to a negative \$183,423 at First Interim, a decrease of \$751,461. The change is primarily due to a one-time transfer for the 2022-23 vended meals provided to the Expanded Learning Opportunity Program (ELOP); the transfer was inadvertently missed during the year end close process. Additionally, there was a decrease in leases due to reclassifying lease expenditures to debt service to abide by GASB Statement 87.

<u>Item</u>	<u>Budget Adjustment</u>	
Rentals & Repairs	\$	53,729
Consulting Services		11,617
Travel & Conferences		4,196
Building Lease		(393,400)
Prior Year ELOP Meals		(427,603)
Change from Adopted to 1st Interim	\$	(751,461)
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 568,038	\$ (183,423)
		<u>Increase/(Decrease)</u>
		\$ (751,461)

E. Capital Outlay Expenditures

Capital Outlay Expenditures changed from \$51,926 at Adopted Budget to \$508,322 at First Interim, an increase of \$456,396. This is due to anticipated costs for built-in refrigerator and freezer projects at multiple sites in the District.

Change from Adopted to 1st Interim	\$ 456,396	
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 51,926	\$ 508,322
		<u>Increase/(Decrease)</u>
		\$ 456,396

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$528,581 at Adopted Budget to \$900,103 at First Interim, an increase of \$ 371,522. This is due to lease payments being reclassified to Debt Service per GASB Statement 87, which was offset by changes in expenditures applicable to indirect cost charges.

<u>Item</u>	<u>Budget Adjustment</u>	
Debt Service	\$	393,400
Indirect Costs		(21,878)
Change from Adopted to 1st Interim	\$	371,522
	<u>2023-24</u>	<u>2023-24</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 528,581	\$ 900,103
		<u>Increase/(Decrease)</u>
		\$ 371,522

G. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$20,931,185 at Adopted Budget to \$22,384,017 at First Interim, an increase of \$1,452,832.

Change from Adopted to 1st Interim		\$ 1,452,832
2023-24 Adopted Budget	2023-24 1st Int. Budget	Increase/(Decrease)
\$ 20,931,185	\$ 22,384,017	\$ 1,452,832

III. Cafeteria Fund Balance

Total revenues are \$28,450,496 and total expenditures are \$22,384,017 at First Interim. The projected fund balance for the 2023-24 fiscal year is:

Beginning Fund Balance Unaudited 7/1/23	\$ 18,454,159
2023-24 Revenues	28,450,496
2023-24 Expenditures	<u>22,384,017</u>
Surplus/(Deficit) (1)	<u>6,066,479</u>
Ending Fund Balance, 6/30/24, Projected	<u>\$ 24,520,638</u>
Restricted Assigned:	
Equipment Refresh	\$ 1,558,235
Vehicles	329,968
New School Equipment	1,071,601
Building Lease	<u>5,512,400</u>
Restricted Unassigned	<u>\$ 16,048,434</u>
General Reserve Percentage	71.7%
One-Time Items in Budget:	
Capital Outlay	\$ 456,397
Prior Year ELOP Expense:	<u>(427,603)</u>
Total One-Time (2)	\$ 28,794
Ongoing Surplus/(Deficit) (1 + 2)	<u>\$ 6,095,273</u>

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

Fund: 13 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
13 - CAFETERIA FUND	\$27,799,460	\$24,382,097	\$28,450,496	\$651,036	\$4,068,399	2.3	16.7
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	12,593,755	10,612,021	12,272,229	(321,525)	1,660,208	(2.6)	15.6
	\$12,593,755	\$10,612,021	\$12,272,229	(\$321,525)	\$1,660,208	(2.6)	15.6
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,554,018	1,100,000	1,100,000	(454,018)	0	(29.2)	0.0
	\$1,554,018	\$1,100,000	\$1,100,000	(\$454,018)	\$0	(29.2)	0.0
8290 - All Other Federal Revenue							
829000 - FED OTH REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8100 - 8299 Federal Revenue	\$14,147,772	\$11,712,021	\$13,372,229	(\$775,543)	\$1,660,208	(5.5)	14.2
Percent of Total	50.9%	48.0%	47.0%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	13,472,046	12,450,029	14,858,220	1,386,174	2,408,191	10.3	19.3
	\$13,472,046	\$12,450,029	\$14,858,220	\$1,386,174	\$2,408,191	10.3	19.3
8300 - 8599 Other State Revenue	\$13,472,046	\$12,450,029	\$14,858,220	\$1,386,174	\$2,408,191	10.3	19.3
Percent of Total	48.5%	51.1%	52.2%				

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

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	0	0	0	0	0	N/A	N/A
863402 - FS STUDENT FOOD SALES/BKFT	0	0	0	0	0	N/A	N/A
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	121,978	96,936	96,936	(25,042)	0	(20.5)	0.0
863405 - FS ADULT ALA CARTE	17,316	12,845	12,845	(4,471)	0	(25.8)	0.0
863406 - FS SPECIAL EVENT INCOME	73,195	56,515	56,515	(16,680)	0	(22.8)	0.0
863407 - FS OTHER INCOME	26,368	29,484	29,484	3,116	0	11.8	0.0
863408 - FS OVER/SHORT	(219,787)	(66,632)	(66,632)	153,155	0	(69.7)	0.0
	\$19,070	\$129,148	\$129,148	\$110,078	\$0	577.2	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	113,192	90,899	90,899	(22,293)	0	(19.7)	0.0
	\$113,192	\$90,899	\$90,899	(\$22,293)	\$0	(19.7)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	47,379	0	0	(47,379)	0	(100.0)	N/A
	\$47,379	\$0	\$0	(\$47,379)	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$179,642	\$220,047	\$220,047	\$40,405	\$0	22.5	0.0
Percent of Total	0.6%	0.9%	0.8%				

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

Fund: 13 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
13 - CAFETERIA FUND	\$20,741,832	\$20,931,185	\$22,384,017	\$1,642,185	\$1,452,832	7.9	6.9
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	152,953	156,245	156,245	3,292	0	2.2	0.0
220007 - MAINTENANCE SAL	174,075	176,916	176,174	2,099	(742)	1.2	(0.4)
220020 - FOOD SERVICE SAL	3,819,373	4,702,159	4,695,138	875,764	(7,022)	22.9	(0.1)
220040 - CLASS SUPPORT HOURLY	214,713	268,880	283,256	68,543	14,376	31.9	5.3
220050 - CLASS SUPPORT SUB	53,093	40,191	42,372	(10,721)	2,181	(20.2)	5.4
220070 - CLASS SUPPORT OT	372	279	279	(93)	0	(24.9)	0.0
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$4,414,579	\$5,344,670	\$5,353,464	\$938,884	\$8,794	21.3	0.2
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,553,444	1,672,542	1,642,419	88,974	(30,123)	5.7	(1.8)
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
	\$1,553,444	\$1,672,542	\$1,642,419	\$88,974	(\$30,123)	5.7	(1.8)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	177,420	181,663	187,907	10,487	6,244	5.9	3.4
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
	\$177,420	\$181,663	\$187,907	\$10,487	\$6,244	5.9	3.4
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	0	0	80	80	80	N/A	N/A
290090 - OTHER CLASSIFIED SAL	6,886	7,165	7,165	279	0	4.1	0.0
	\$6,886	\$7,165	\$7,245	\$359	\$80	5.2	1.1
2000 - 2999 Classified Personnel Salaries	\$6,152,330	\$7,206,040	\$7,191,035	\$1,038,705	(\$15,005)	16.9	(0.2)
Percent of Total	29.7%	34.4%	32.1%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,313,755	1,543,871	1,530,912	217,158	(12,959)	16.5	(0.8)
320290 - PERS CLASSIFIED	30,075	45,934	48,666	18,591	2,732	61.8	5.9
	\$1,343,830	\$1,589,805	\$1,579,578	\$235,749	(\$10,227)	17.5	(0.6)

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

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	0	0	77	77	77	N/A	N/A
330101 - MEDICARE CERT	0	0	18	18	18	N/A	N/A
	\$0	\$0	\$94	\$94	\$94	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	307,057	359,071	346,237	39,180	(12,834)	12.8	(3.6)
330201 - MEDICARE CLASS	81,647	99,805	95,905	14,259	(3,900)	17.5	(3.9)
330202 - SUPPLEMENTAL RETIREMENT CLASS	25,555	41,359	39,030	13,475	(2,329)	52.7	(5.6)
330290 - SOCIAL SECURITY CLASS	7,863	11,410	11,776	3,914	366	49.8	3.2
330291 - MEDICARE CLASS	3,883	4,597	4,767	884	170	22.8	3.7
330292 - SUPPLEMENTAL RETIREMENT CLASS	5,289	5,321	5,322	33	1	0.6	0.0
	\$431,293	\$521,563	\$503,038	\$71,745	(\$18,525)	16.6	(3.6)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,377,915	1,461,002	1,486,231	108,316	25,229	7.9	1.7
340212 - DENTAL CLASS	90,801	96,781	95,692	4,891	(1,089)	5.4	(1.1)
340213 - VISION CLASS	17,453	18,603	18,390	937	(213)	5.4	(1.1)
340214 - LIFE INS CLASS	6,571	7,007	7,025	455	18	6.9	0.3
340216 - DIS CLASS	14,087	22,070	21,664	7,577	(406)	53.8	(1.8)
	\$1,506,827	\$1,605,463	\$1,629,002	\$122,175	\$23,539	8.1	1.5
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	28,454	3,445	3,311	(25,143)	(134)	(88.4)	(3.9)
350290 - SUI CLASS	1,193	1,048	1,054	(139)	6	(11.6)	0.6
	\$29,647	\$4,493	\$4,365	(\$25,282)	(\$128)	(85.3)	(2.9)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	70,495	82,676	79,459	8,965	(3,217)	12.7	(3.9)
360290 - W/C CLASS	3,148	3,799	3,942	795	143	25.2	3.8
	\$73,642	\$86,475	\$83,401	\$9,759	(\$3,074)	13.3	(3.6)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	150,538	163,020	164,495	13,957	1,475	9.3	0.9
	\$150,538	\$163,020	\$164,495	\$13,957	\$1,475	9.3	0.9
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 13 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	23,537	27,558	26,486	2,949	(1,072)	12.5	(3.9)
390204 - AB 1522 ACCRUAL	69	45	46	(23)	1	(34.0)	1.2
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	1,073	41,516	41,564	40,491	48	3774.9	0.1
390294 - AB 1522 ACCRUAL	501	405	435	(66)	30	(13.1)	7.5
	\$25,179	\$69,524	\$68,531	\$43,351	(\$993)	172.2	(1.4)
3000 - 3999 Employee Benefits	\$3,560,956	\$4,040,343	\$4,032,505	\$471,549	(\$7,838)	13.2	(0.2)
Percent of Total	17.2%	19.3%	18.0%				
1000 - 3999 Employee Compensation % of Total	46.8%	53.7%	50.1%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	456,393	488,560	488,763	32,370	203	7.1	0.0
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$456,393	\$488,560	\$488,763	\$32,370	\$203	7.1	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	527,300	574,820	640,253	112,953	65,433	21.4	11.4
	\$527,300	\$574,820	\$640,253	\$112,953	\$65,433	21.4	11.4
4700 - Food							
470000 - FOOD	6,392,952	5,333,880	6,667,462	274,510	1,333,582	4.3	25.0
470001 - FOOD SVC SUPPLY COST	710,752	646,814	646,814	(63,938)	0	(9.0)	0.0
470002 - FOOD FED DONATED	1,554,018	1,492,183	1,492,183	(61,835)	0	(4.0)	0.0
470023 - FOOD EARNED MEALS	0	0	0	0	0	N/A	N/A
	\$8,657,722	\$7,472,877	\$8,806,459	\$148,737	\$1,333,582	1.7	17.8
4000 - 4999 Books and Supplies	\$9,641,415	\$8,536,257	\$9,935,475	\$294,060	\$1,399,218	3.0	16.4
Percent of Total	46.5%	40.8%	44.4%				

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

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	11,988	16,325	19,904	7,916	3,579	66.0	21.9
520010 - FIXED MILEAGE ALLOWANCE	0	0	617	617	617	N/A	N/A
	\$11,988	\$16,325	\$20,521	\$8,533	\$4,196	71.2	25.7
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	4,372	4,372	4,372	0	0	0.0	0.0
	\$4,372	\$4,372	\$4,372	\$0	\$0	0.0	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	0	0	0	0	0	N/A	N/A
550080 - PG&E	0	24,600	24,600	24,600	0	N/A	0.0
	\$0	\$24,600	\$24,600	\$24,600	\$0	N/A	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	10,757	10,757	13,851	3,094	3,094	28.8	28.8
560005 - RENTAL	0	0	269	269	269	N/A	N/A
560006 - REPAIR EQUIP	83,686	94,399	144,766	61,080	50,367	73.0	53.4
560010 - BLDG LEASE/RENTS	0	393,400	0	0	(393,400)	N/A	(100.0)
	\$94,443	\$498,556	\$158,885	\$64,442	(\$339,671)	68.2	(68.1)
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	5,370	5,000	5,000	(370)	0	(6.9)	0.0
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	372	450	450	78	0	20.9	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	(427,603)	(427,603)	(427,603)	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	1,803	1,368	1,368	(435)	0	(24.1)	0.0
575050 - DIRECT COST/COPIER INTERFUND	593	550	550	(43)	0	(7.3)	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	47	55	55	8	0	16.0	0.0
575080 - INTER-FUND DIRECT COST FUEL	8,590	8,506	8,506	(84)	0	(1.0)	0.0
	\$16,777	\$15,929	(\$411,674)	(\$428,451)	(\$427,603)	(2553.9)	(2684.4)

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

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	6,063	0	9,063	3,000	9,063	49.5	N/A
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	2,554	2,554	2,554	N/A	N/A
	\$6,063	\$0	\$11,617	\$5,554	\$11,617	91.6	N/A
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	5,652	5,647	5,647	(5)	0	(0.1)	0.0
590005 - COMMUNICATION/POSTAGE	2,876	2,609	2,609	(267)	0	(9.3)	0.0
	\$8,528	\$8,256	\$8,256	(\$272)	\$0	(3.2)	0.0
5000 - 5999 Services and Other Operating Expenditures	\$142,169	\$568,038	(\$183,423)	(\$325,592)	(\$751,461)	(229.0)	(132.3)
Percent of Total	0.7%	2.7%	-0.8%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	15,010	10,000	273,974	258,964	263,974	1725.3	2639.7
	\$15,010	\$10,000	\$273,974	\$258,964	\$263,974	1725.3	2639.7
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	311,058	41,926	234,348	(76,710)	192,422	(24.7)	459.0
	\$311,058	\$41,926	\$234,348	(\$76,710)	\$192,422	(24.7)	459.0
6000 - 6999 Capital Outlay	\$326,068	\$51,926	\$508,322	\$182,254	\$456,396	55.9	878.9
Percent of Total	1.6%	0.2%	2.3%				

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

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	521,694	528,581	506,703	(14,991)	(21,878)	(2.9)	(4.1)
	\$521,694	\$528,581	\$506,703	(\$14,991)	(\$21,878)	(2.9)	(4.1)
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	177,200	0	168,400	(8,800)	168,400	(5.0)	N/A
	\$177,200	\$0	\$168,400	(\$8,800)	\$168,400	(5.0)	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	220,000	0	225,000	5,000	225,000	2.3	N/A
	\$220,000	\$0	\$225,000	\$5,000	\$225,000	2.3	N/A
7000 - 7499 Other Outgo	\$918,894	\$528,581	\$900,103	(\$18,791)	\$371,522	(2.0)	70.3
Percent of Total	4.4%	2.5%	4.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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Fund: 14 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
14 - DEFERRED MAINTENANCE FUND	\$3,763,157	\$2,801,000	\$2,801,000	(\$962,157)	\$0	(25.6)	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	23,239	1,000	1,000	(22,239)	0	(95.7)	0.0
	\$23,239	\$1,000	\$1,000	(\$22,239)	\$0	(95.7)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(60,082)	0	0	60,082	0	(100.0)	N/A
	(\$60,082)	\$0	\$0	\$60,082	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	(\$36,843)	\$1,000	\$1,000	\$37,843	\$0	(102.7)	0.0
Percent of Total	-1.0%	0.0%	0.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	3,800,000	2,800,000	2,800,000	(1,000,000)	0	(26.3)	0.0
	\$3,800,000	\$2,800,000	\$2,800,000	(\$1,000,000)	\$0	(26.3)	0.0
8900 - 8929 Interfund Transfers In	\$3,800,000	\$2,800,000	\$2,800,000	(\$1,000,000)	\$0	(26.3)	0.0
Percent of Total	101.0%	100.0%	100.0%				

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Fund: 14 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
14 - DEFERRED MAINTENANCE FUND	\$2,332,537	\$2,801,000	\$4,242,391	\$1,909,854	\$1,441,391	81.9	51.5
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220007 - MAINTENANCE SAL	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 14
SubFund: -

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

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

Fund: 14
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	886,287	2,801,000	1,730,741	844,454	(1,070,259)	95.3	(38.2)
	\$886,287	\$2,801,000	\$1,730,741	\$844,454	(\$1,070,259)	95.3	(38.2)
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	39	0	0	(39)	0	(100.0)	N/A
	\$39	\$0	\$0	(\$39)	\$0	(100.0)	N/A
5000 - 5999 Services and Other Operating Expenditures	\$886,326	\$2,801,000	\$1,730,741	\$844,415	(\$1,070,259)	95.3	(38.2)
Percent of Total	38.0%	100.0%	40.8%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	593,194	0	1,407,017	813,822	1,407,017	137.2	N/A
	\$593,194	\$0	\$1,407,017	\$813,822	\$1,407,017	137.2	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	853,017	0	1,104,634	251,617	1,104,634	29.5	N/A
	\$853,017	\$0	\$1,104,634	\$251,617	\$1,104,634	29.5	N/A
6000 - 6999 Capital Outlay	\$1,446,211	\$0	\$2,511,650	\$1,065,439	\$2,511,650	73.7	N/A
Percent of Total	62.0%	0.0%	59.2%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

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

Fund: 21 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
21 - BUILDING FUND	\$99,938,659	\$414,056	\$1,439,056	(\$98,499,603)	\$1,025,000	(98.6)	247.6
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	575,902	0	0	(575,902)	0	(100.0)	N/A
	\$575,902	\$0	\$0	(\$575,902)	\$0	(100.0)	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,340,951	0	1,025,000	(315,951)	1,025,000	(23.6)	N/A
	\$1,340,951	\$0	\$1,025,000	(\$315,951)	\$1,025,000	(23.6)	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(3,394,970)	0	0	3,394,970	0	(100.0)	N/A
	(\$3,394,970)	\$0	\$0	\$3,394,970	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	(\$1,478,116)	\$0	\$1,025,000	\$2,503,116	\$1,025,000	(169.3)	N/A
Percent of Total	-1.5%	0.0%	71.2%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,416,775	414,056	414,056	(1,002,719)	0	(70.8)	0.0
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$1,416,775	\$414,056	\$414,056	(\$1,002,719)	\$0	(70.8)	0.0
8900 - 8929 Interfund Transfers In	\$1,416,775	\$414,056	\$414,056	(\$1,002,719)	\$0	(70.8)	0.0
Percent of Total	1.4%	100.0%	28.8%				

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

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8951 - Proceeds from Sale of Bonds							
895100 - PROCEEDS FROM SALE OF BONDS	100,000,000	0	0	(100,000,000)	0	(100.0)	N/A
	\$100,000,000	\$0	\$0	(\$100,000,000)	\$0	(100.0)	N/A
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$100,000,000	\$0	\$0	(\$100,000,000)	\$0	(100.0)	N/A
Percent of Total	100.1%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 21 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
21 - BUILDING FUND	\$32,271,751	\$414,056	\$97,360,902	\$65,089,152	\$96,946,846	201.7	23413.9
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	268,404	0	290,413	22,010	290,413	8.2	N/A
	\$268,404	\$0	\$290,413	\$22,010	\$290,413	8.2	N/A
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$268,404	\$0	\$290,413	\$22,010	\$290,413	8.2	N/A
Percent of Total	0.8%	0.0%	0.3%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	29,520	0	31,614	2,093	31,614	7.1	N/A
	\$29,520	\$0	\$31,614	\$2,093	\$31,614	7.1	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	28,883	0	33,323	4,440	33,323	15.4	N/A
	\$28,883	\$0	\$33,323	\$4,440	\$33,323	15.4	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	7,022	0	7,811	789	7,811	11.2	N/A
330201 - MEDICARE CLASS	3,853	0	4,242	390	4,242	10.1	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$10,874	\$0	\$12,053	\$1,179	\$12,053	10.8	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	27,806	0	27,806	0	27,806	0.0	N/A
340212 - DENTAL CLASS	1,842	0	1,842	0	1,842	0.0	N/A
340213 - VISION CLASS	354	0	354	0	354	0.0	N/A
340214 - LIFE INS CLASS	216	0	216	0	216	0.0	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$30,218	\$0	\$30,218	\$0	\$30,218	0.0	N/A

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

Fund: 21 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	1,316	0	145	(1,171)	145	(89.0)	N/A
	\$1,316	\$0	\$145	(\$1,171)	\$145	(89.0)	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,221	0	3,485	264	3,485	8.2	N/A
	\$3,221	\$0	\$3,485	\$264	\$3,485	8.2	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	9,638	0	10,164	526	10,164	5.5	N/A
	\$9,638	\$0	\$10,164	\$526	\$10,164	5.5	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,074	0	1,162	88	1,162	8.2	N/A
	\$1,074	\$0	\$1,162	\$88	\$1,162	8.2	N/A
3000 - 3999 Employee Benefits	\$114,744	\$0	\$122,163	\$7,419	\$122,163	6.5	N/A
Percent of Total	0.4%	0.0%	0.1%				
1000 - 3999 Employee Compensation % of Total	1.2%	0.0%	0.4%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	2,434	0	0	(2,434)	0	(100.0)	N/A
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$2,434	\$0	\$0	(\$2,434)	\$0	(100.0)	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	52,399	0	50,000	(2,399)	50,000	(4.6)	N/A
	\$52,399	\$0	\$50,000	(\$2,399)	\$50,000	(4.6)	N/A
4000 - 4999 Books and Supplies	\$54,833	\$0	\$50,000	(\$4,833)	\$50,000	(8.8)	N/A
Percent of Total	0.2%	0.0%	0.1%				

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

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	87,811	0	33,543	(54,268)	33,543	(61.8)	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$87,811	\$0	\$33,543	(\$54,268)	\$33,543	(61.8)	N/A
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	47,623	0	21,000	(26,623)	21,000	(55.9)	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	1,650	0	0	(1,650)	0	(100.0)	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$49,273	\$0	\$21,000	(\$28,273)	\$21,000	(57.4)	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	2,160	0	2,160	0	2,160	0.0	N/A
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,160	\$0	\$2,160	\$0	\$2,160	0.0	N/A
5000 - 5999 Services and Other Operating Expenditures	\$139,244	\$0	\$56,703	(\$82,541)	\$56,703	(59.3)	N/A
Percent of Total	0.4%	0.0%	0.1%				

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

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
610005 - SITE PLAN/OTHER	1,167,890	0	3,108,655	1,940,765	3,108,655	166.2	N/A
	\$1,167,890	\$0	\$3,108,655	\$1,940,765	\$3,108,655	166.2	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	29,995,332	0	92,680,586	62,685,253	92,680,586	209.0	N/A
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$29,995,332	\$0	\$92,680,586	\$62,685,253	\$92,680,586	209.0	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	112,105	0	187,895	75,789	187,895	67.6	N/A
	\$112,105	\$0	\$187,895	\$75,789	\$187,895	67.6	N/A
6000 - 6999 Capital Outlay	\$31,275,328	\$0	\$95,977,136	\$64,701,807	\$95,977,136	206.9	N/A
Percent of Total	96.9%	0.0%	98.6%				

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

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7000 - 7499 Other Outgo							
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	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	86,393	69,056	69,056	(17,337)	0	(20.1)	0.0
	\$86,393	\$69,056	\$69,056	(\$17,337)	\$0	(20.1)	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
743904 - COP '04 PRINCIPAL	0	0	0	0	0	N/A	N/A
743906 - COP '06 PRINCIPAL	0	0	0	0	0	N/A	N/A
743910 - COP '10 PRINCIPAL	0	0	0	0	0	N/A	N/A
743911 - COP '11 PRINCIPAL	329,999	345,000	345,000	15,001	0	4.5	0.0
	\$329,999	\$345,000	\$345,000	\$15,001	\$0	4.5	0.0
7000 - 7499 Other Outgo	\$416,392	\$414,056	\$414,056	(\$2,336)	\$0	(0.6)	0.0
Percent of Total	1.3%	100.0%	0.4%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	2,806	0	450,431	447,625	450,431	15952.9	N/A
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
	\$2,806	\$0	\$450,431	\$447,625	\$450,431	15952.9	N/A
7600 - 7629 Interfund Transfers Out	\$2,806	\$0	\$450,431	\$447,625	\$450,431	15952.9	N/A
Percent of Total	0.0%	0.0%	0.5%				

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

Fund: 25 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
25 - CAPITAL FACILITIES FUND	\$16,830,830	\$11,930,000	\$16,280,790	(\$550,040)	\$4,350,790	(3.3)	36.5
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,006,925	75,000	75,000	(931,925)	0	(92.6)	0.0
	\$1,006,925	\$75,000	\$75,000	(\$931,925)	\$0	(92.6)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(381,924)	0	0	381,924	0	(100.0)	N/A
	(\$381,924)	\$0	\$0	\$381,924	\$0	(100.0)	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	12,886,210	11,850,000	11,850,000	(1,036,210)	0	(8.0)	0.0
	\$12,886,210	\$11,850,000	\$11,850,000	(\$1,036,210)	\$0	(8.0)	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	8,125	5,000	5,000	(3,125)	0	(38.5)	0.0
	\$8,125	\$5,000	\$5,000	(\$3,125)	\$0	(38.5)	0.0
8600 - 8799 Other Local Revenue	\$13,519,336	\$11,930,000	\$11,930,000	(\$1,589,336)	\$0	(11.8)	0.0
Percent of Total	80.3%	100.0%	73.3%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
891919 - FROM DEV FEES	3,311,494	0	0	(3,311,494)	0	(100.0)	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	4,350,790	4,350,790	4,350,790	N/A	N/A
	\$3,311,494	\$0	\$4,350,790	\$1,039,296	\$4,350,790	31.4	N/A
8900 - 8929 Interfund Transfers In	\$3,311,494	\$0	\$4,350,790	\$1,039,296	\$4,350,790	31.4	N/A
Percent of Total	19.7%	0.0%	26.7%				

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

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 25 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
25 - CAPITAL FACILITIES FUND	\$19,046,987	\$11,930,010	\$65,335,332	\$46,288,346	\$53,405,322	243.0	447.7
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1900 - Other Certificated Salaries							
190090 - CERT OTH SAL	0	186,896	0	0	(186,896)	N/A	(100.0)
	\$0	\$186,896	\$0	\$0	(\$186,896)	N/A	(100.0)
1000 - 1999 Certificated Personnel Salaries	\$0	\$186,896	\$0	\$0	(\$186,896)	N/A	(100.0)
Percent of Total	0.0%	1.6%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	538,316	547,510	580,010	41,694	32,500	7.7	5.9
	\$538,316	\$547,510	\$580,010	\$41,694	\$32,500	7.7	5.9
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	171,660	175,039	184,672	13,011	9,633	7.6	5.5
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$171,660	\$175,039	\$184,672	\$13,011	\$9,633	7.6	5.5
2000 - 2999 Classified Personnel Salaries	\$709,977	\$722,549	\$764,682	\$54,706	\$42,133	7.7	5.8
Percent of Total	3.7%	6.1%	1.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	35,697	0	0	(35,697)	N/A	(100.0)
	\$0	\$35,697	\$0	\$0	(\$35,697)	N/A	(100.0)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	30,565	32,005	34,219	3,654	2,214	12.0	6.9
	\$30,565	\$32,005	\$34,219	\$3,654	\$2,214	12.0	6.9
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	139,522	148,070	156,218	16,695	8,148	12.0	5.5
	\$139,522	\$148,070	\$156,218	\$16,695	\$8,148	12.0	5.5

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

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	2,710	0	0	(2,710)	N/A	(100.0)
	\$0	\$2,710	\$0	\$0	(\$2,710)	N/A	(100.0)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	33,432	34,532	36,487	3,055	1,955	9.1	5.7
330201 - MEDICARE CLASS	10,107	10,519	11,144	1,037	625	10.3	5.9
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$43,539	\$45,051	\$47,631	\$4,092	\$2,580	9.4	5.7
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	0	13,903	0	0	(13,903)	N/A	(100.0)
340112 - DENTAL CERT	0	921	0	0	(921)	N/A	(100.0)
340113 - VISION CERT	0	177	0	0	(177)	N/A	(100.0)
340114 - LIFE INS CERT	0	108	0	0	(108)	N/A	(100.0)
	\$0	\$15,109	\$0	\$0	(\$15,109)	N/A	(100.0)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	91,760	91,760	91,760	0	0	0.0	0.0
340212 - DENTAL CLASS	6,078	6,078	6,078	0	0	0.0	0.0
340213 - VISION CLASS	1,168	1,168	1,168	0	0	0.0	0.0
340214 - LIFE INS CLASS	559	559	559	0	0	0.0	0.0
340216 - DIS CLASS	731	804	848	118	44	16.1	5.5
	\$100,296	\$100,369	\$100,413	\$117	\$44	0.1	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	93	0	0	(93)	N/A	(100.0)
	\$0	\$93	\$0	\$0	(\$93)	N/A	(100.0)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	3,473	361	382	(3,091)	21	(89.0)	5.9
	\$3,473	\$361	\$382	(\$3,091)	\$21	(89.0)	5.9
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	2,243	0	0	(2,243)	N/A	(100.0)
	\$0	\$2,243	\$0	\$0	(\$2,243)	N/A	(100.0)

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

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	8,520	8,670	9,176	656	506	7.7	5.8
	\$8,520	\$8,670	\$9,176	\$656	\$506	7.7	5.8
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	0	6,541	0	0	(6,541)	N/A	(100.0)
	\$0	\$6,541	\$0	\$0	(\$6,541)	N/A	(100.0)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	25,372	25,289	26,764	1,392	1,475	5.5	5.8
	\$25,372	\$25,289	\$26,764	\$1,392	\$1,475	5.5	5.8
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	748	0	0	(748)	N/A	(100.0)
	\$0	\$748	\$0	\$0	(\$748)	N/A	(100.0)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	2,840	2,890	3,059	219	169	7.7	5.8
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,840	\$2,890	\$3,059	\$219	\$169	7.7	5.8
3000 - 3999 Employee Benefits	\$354,128	\$425,846	\$377,862	\$23,735	(\$47,984)	6.7	(11.3)
Percent of Total	1.9%	3.6%	0.6%				
1000 - 3999 Employee Compensation % of Total	5.6%	11.2%	1.7%				

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

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	21,455	40,000	40,000	18,545	0	86.4	0.0
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$21,455	\$40,000	\$40,000	\$18,545	\$0	86.4	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	25,641	28,500	28,500	2,859	0	11.1	0.0
	\$25,641	\$28,500	\$28,500	\$2,859	\$0	11.1	0.0
4000 - 4999 Books and Supplies	\$47,096	\$68,500	\$68,500	\$21,404	\$0	45.4	0.0
Percent of Total	0.2%	0.6%	0.1%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	4,642	10,000	10,000	5,358	0	115.4	0.0
520010 - FIXED MILEAGE ALLOWANCE	0	500	500	500	0	N/A	0.0
	\$4,642	\$10,500	\$10,500	\$5,858	\$0	126.2	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	836,960	200	1,203,872	366,912	1,203,672	43.8	601836.1
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	85,353	80,000	434,593	349,240	354,593	409.2	443.2
	\$922,313	\$80,200	\$1,638,465	\$716,152	\$1,558,265	77.6	1943.0
5710 - Transfers of Direct Costs							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	53	0	0	(53)	0	(100.0)	N/A
575050 - DIRECT COST/COPIER INTERFUND	943	0	500	(443)	500	(47.0)	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$996	\$0	\$500	(\$496)	\$500	(49.8)	N/A

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

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	84,848	180,000	180,000	95,153	0	112.1	0.0
580005 - LEGAL SERVICES	44,460	75,000	75,000	30,540	0	68.7	0.0
580006 - ADVERTISING	210	200	200	(10)	0	(4.8)	0.0
580009 - FEES / OTHER	168,258	150	150	(168,108)	0	(99.9)	0.0
580010 - SOFTWARE LICENSE	54,300	63,500	63,500	9,200	0	16.9	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$352,076	\$318,850	\$318,850	(\$33,226)	\$0	(9.4)	0.0
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	2,840	2,916	2,916	77	0	2.7	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$2,840	\$2,916	\$2,916	\$77	\$0	2.7	0.0
5000 - 5999 Services and Other Operating Expenditures	\$1,282,866	\$412,466	\$1,971,231	\$688,365	\$1,558,765	53.7	377.9
Percent of Total	6.7%	3.5%	3.0%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	757,255	0	397,054	(360,201)	397,054	(47.6)	N/A
	\$757,255	\$0	\$397,054	(\$360,201)	\$397,054	(47.6)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	5,989,026	4,512,430	56,146,655	50,157,629	51,634,225	837.5	1144.3
	\$5,989,026	\$4,512,430	\$56,146,655	\$50,157,629	\$51,634,225	837.5	1144.3
6000 - 6999 Capital Outlay	\$6,746,281	\$4,512,430	\$56,543,709	\$49,797,428	\$52,031,279	738.1	1153.1
Percent of Total	35.4%	37.8%	86.5%				

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

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	2,850,144	1,556,323	2,849,348	(797)	1,293,025	0.0	83.1
	\$2,850,144	\$1,556,323	\$2,849,348	(\$797)	\$1,293,025	0.0	83.1
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	2,415,000	3,715,000	2,430,000	15,000	(1,285,000)	0.6	(34.6)
	\$2,415,000	\$3,715,000	\$2,430,000	\$15,000	(\$1,285,000)	0.6	(34.6)
7000 - 7499 Other Outgo	\$5,265,144	\$5,271,323	\$5,279,348	\$14,203	\$8,025	0.3	0.2
Percent of Total	27.6%	44.2%	8.1%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	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	3,311,494	0	0	(3,311,494)	0	(100.0)	N/A
761994 - TRANSFER TO BLDG FUND	1,000,000	0	0	(1,000,000)	0	(100.0)	N/A
	\$4,641,494	\$330,000	\$330,000	(\$4,311,494)	\$0	(92.9)	0.0
7600 - 7629 Interfund Transfers Out	\$4,641,494	\$330,000	\$330,000	(\$4,311,494)	\$0	(92.9)	0.0
Percent of Total	24.4%	2.8%	0.5%				

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

Fund: 35 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
35 - COUNTY SCHOOL FACILITIES FUND	\$16,617,614	\$10,000	\$10,000	(\$16,607,614)	\$0	(99.9)	0.0
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	16,490,615	0	0	(16,490,615)	0	(100.0)	N/A
	\$16,490,615	\$0	\$0	(\$16,490,615)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$16,490,615	\$0	\$0	(\$16,490,615)	\$0	(100.0)	N/A
Percent of Total	99.2%	0.0%	0.0%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,015,744	10,000	10,000	(1,005,744)	0	(99.0)	0.0
	\$1,015,744	\$10,000	\$10,000	(\$1,005,744)	\$0	(99.0)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(888,746)	0	0	888,746	0	(100.0)	N/A
	(\$888,746)	\$0	\$0	\$888,746	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$126,999	\$10,000	\$10,000	(\$116,999)	\$0	(92.1)	0.0
Percent of Total	0.8%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8913 - To State School Building Fund/County School Facilities Fund from All Other Funds							
891300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
891919 - FROM DEV FEES	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 35
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 35 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
35 - COUNTY SCHOOL FACILITIES FUND	\$4,209,930	\$10,000	\$56,118,188	\$51,908,258	\$56,108,188	1233.0	561081.9
2000 - 2999 Classified Personnel Salaries							
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 35
SubFund: -

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

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

Fund: 35
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 35
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	323,544	10,000	51,767,398	51,443,854	51,757,398	15900.1	517574.0
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
	\$323,544	\$10,000	\$51,767,398	\$51,443,854	\$51,757,398	15900.1	517574.0
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$323,544	\$10,000	\$51,767,398	\$51,443,854	\$51,757,398	15900.1	517574.0
Percent of Total	7.7%	100.0%	92.2%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	4,350,790	4,350,790	4,350,790	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	3,886,387	0	0	(3,886,387)	0	(100.0)	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$3,886,387	\$0	\$4,350,790	\$464,403	\$4,350,790	11.9	N/A
7600 - 7629 Interfund Transfers Out	\$3,886,387	\$0	\$4,350,790	\$464,403	\$4,350,790	11.9	N/A
Percent of Total	92.3%	0.0%	7.8%				

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

Fund: 40 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
40 - SPECIAL RESERVE - CAPITAL PROJ	\$15,712,820	\$2,916,200	\$61,803,178	\$46,090,358	\$58,886,978	293.3	2019.3
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8300 - 8599 Other State Revenue	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	16,815	0	0	(16,815)	0	(100.0)	N/A
	\$16,815	\$0	\$0	(\$16,815)	\$0	(100.0)	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	3,378,988	6,000	6,000	(3,372,988)	0	(99.8)	0.0
	\$3,378,988	\$6,000	\$6,000	(\$3,372,988)	\$0	(99.8)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(27,496)	0	0	27,496	0	(100.0)	N/A
	(\$27,496)	\$0	\$0	\$27,496	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	2,799,837	0	1,464	(2,798,373)	1,464	(99.9)	N/A
869915 - REIMB REVENUE	0	0	0	0	0	N/A	N/A
	\$2,799,837	\$0	\$1,464	(\$2,798,373)	\$1,464	(99.9)	N/A
8600 - 8799 Other Local Revenue	\$6,168,144	\$6,000	\$7,464	(\$6,160,680)	\$1,464	(99.9)	24.4
Percent of Total	39.3%	0.2%	0.0%				

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

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	5,188,089	950,000	2,950,000	(2,238,089)	2,000,000	(43.1)	210.5
	\$5,188,089	\$950,000	\$2,950,000	(\$2,238,089)	\$2,000,000	(43.1)	210.5
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	4,356,587	1,960,200	1,960,200	(2,396,387)	0	(55.0)	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
	\$4,356,587	\$1,960,200	\$1,960,200	(\$2,396,387)	\$0	(55.0)	0.0
8900 - 8929 Interfund Transfers In	\$9,544,676	\$2,910,200	\$4,910,200	(\$4,634,476)	\$2,000,000	(48.6)	68.7
Percent of Total	60.7%	99.8%	7.9%				
8930 - 8979 All Other Financing Sources							
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	0	0	56,885,514	56,885,514	56,885,514	N/A	N/A
	\$0	\$0	\$56,885,514	\$56,885,514	\$56,885,514	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$56,885,514	\$56,885,514	\$56,885,514	N/A	N/A
Percent of Total	0.0%	0.0%	92.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 40 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
40 - SPECIAL RESERVE - CAPITAL PROJ	\$11,739,717	\$2,916,200	\$11,730,840	(\$8,876)	\$8,814,640	(0.1)	302.3
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 40
SubFund: -

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

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

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3902 - Other Benefits, classified positions							
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	19,182	200,000	200,000	180,818	0	942.6	0.0
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	16,520	0	0	(16,520)	0	(100.0)	N/A
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	\$35,702	\$200,000	\$200,000	\$164,298	\$0	460.2	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	18,404	0	10,000	(8,404)	10,000	(45.7)	N/A
	\$18,404	\$0	\$10,000	(\$8,404)	\$10,000	(45.7)	N/A
4000 - 4999 Books and Supplies	\$54,106	\$200,000	\$210,000	\$155,894	\$10,000	288.1	5.0
Percent of Total	0.5%	6.9%	1.8%				

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

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	147,612	756,000	747,464	599,852	(8,536)	406.4	(1.1)
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$147,612	\$756,000	\$747,464	\$599,852	(\$8,536)	406.4	(1.1)
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	2,123,145	0	752,835	(1,370,310)	752,835	(64.5)	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	5,750	0	0	(5,750)	0	(100.0)	N/A
	\$2,128,895	\$0	\$752,835	(\$1,376,060)	\$752,835	(64.6)	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$2,276,507	\$756,000	\$1,500,299	(\$776,208)	\$744,299	(34.1)	98.5
Percent of Total	19.4%	25.9%	12.8%				

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

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6100 - Land							
610005 - SITE PLAN/OTHER	264,965	0	60,000	(204,965)	60,000	(77.4)	N/A
	\$264,965	\$0	\$60,000	(\$204,965)	\$60,000	(77.4)	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	7,445,244	0	4,916,557	(2,528,687)	4,916,557	(34.0)	N/A
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617007 - SITE IMPRV TESTING	0	0	0	0	0	N/A	N/A
617008 - SITE IMPRV INSPECTORS	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$7,445,244	\$0	\$4,916,557	(\$2,528,687)	\$4,916,557	(34.0)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	1,541,814	0	1,198,270	(343,544)	1,198,270	(22.3)	N/A
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$1,541,814	\$0	\$1,198,270	(\$343,544)	\$1,198,270	(22.3)	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	157,081	0	0	(157,081)	0	(100.0)	N/A
	\$157,081	\$0	\$0	(\$157,081)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$9,409,104	\$0	\$6,174,827	(\$3,234,277)	\$6,174,827	(34.4)	N/A
Percent of Total	80.1%	0.0%	52.6%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	1,885,514	1,885,514	1,885,514	N/A	N/A
743801 - COP REPAY INTEREST	0	470,200	470,200	470,200	0	N/A	0.0
	\$0	\$470,200	\$2,355,714	\$2,355,714	\$1,885,514	N/A	401.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	1,490,000	1,490,000	1,490,000	0	N/A	0.0
	\$0	\$1,490,000	\$1,490,000	\$1,490,000	\$0	N/A	0.0
7000 - 7499 Other Outgo	\$0	\$1,960,200	\$3,845,714	\$3,845,714	\$1,885,514	N/A	96.2
Percent of Total	0.0%	67.2%	32.8%				

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

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 51 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
51 - BOND INT & REDEMPTION FUND	\$58,149,459	\$47,943,880	\$47,943,880	(\$10,205,579)	\$0	(17.6)	0.0
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	304,562	315,000	315,000	10,438	0	3.4	0.0
	\$304,562	\$315,000	\$315,000	\$10,438	\$0	3.4	0.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	4,632	0	0	(4,632)	0	(100.0)	N/A
	\$4,632	\$0	\$0	(\$4,632)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$309,194	\$315,000	\$315,000	\$5,806	\$0	1.9	0.0
Percent of Total	0.5%	0.7%	0.7%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	51,269,204	46,078,880	46,078,880	(5,190,324)	0	(10.1)	0.0
	\$51,269,204	\$46,078,880	\$46,078,880	(\$5,190,324)	\$0	(10.1)	0.0
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	958,383	800,000	800,000	(158,383)	0	(16.5)	0.0
	\$958,383	\$800,000	\$800,000	(\$158,383)	\$0	(16.5)	0.0
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	390,878	75,000	75,000	(315,878)	0	(80.8)	0.0
	\$390,878	\$75,000	\$75,000	(\$315,878)	\$0	(80.8)	0.0
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	469,336	375,000	375,000	(94,336)	0	(20.1)	0.0
	\$469,336	\$375,000	\$375,000	(\$94,336)	\$0	(20.1)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,475,334	300,000	300,000	(1,175,334)	0	(79.7)	0.0
	\$1,475,334	\$300,000	\$300,000	(\$1,175,334)	\$0	(79.7)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(713,638)	0	0	713,638	0	(100.0)	N/A
	(\$713,638)	\$0	\$0	\$713,638	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$53,849,497	\$47,628,880	\$47,628,880	(\$6,220,617)	\$0	(11.6)	0.0
Percent of Total	92.6%	99.3%	99.3%				

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

Fund: 51 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897907 - PROCEEDS FROM OTHER BONDS	3,990,768	0	0	(3,990,768)	0	(100.0)	N/A
	\$3,990,768	\$0	\$0	(\$3,990,768)	\$0	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$3,990,768	\$0	\$0	(\$3,990,768)	\$0	(100.0)	N/A
Percent of Total	6.9%	0.0%	0.0%				

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

Fund: 51 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
51 - BOND INT & REDEMPTION FUND	\$50,446,156	\$47,943,880	\$47,943,880	(\$2,502,276)	\$0	(5.0)	0.0
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	30,684,210	36,391,927	36,391,927	5,707,717	0	18.6	0.0
	\$30,684,210	\$36,391,927	\$36,391,927	\$5,707,717	\$0	18.6	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	19,761,946	11,551,953	11,551,953	(8,209,993)	0	(41.5)	0.0
	\$19,761,946	\$11,551,953	\$11,551,953	(\$8,209,993)	\$0	(41.5)	0.0
7000 - 7499 Other Outgo	\$50,446,156	\$47,943,880	\$47,943,880	(\$2,502,276)	\$0	(5.0)	0.0
Percent of Total	100.0%	100.0%	100.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 52
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
52 - DEBT SERVICE-BLENDED COMP UNIT	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				

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

Fund: 52 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
52 - DEBT SERVICE-BLENDED COMP UNIT	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7000 - 7499 Other Outgo	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				

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

Fund: 67 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn l1 & Prior Act	Diff Btwn l1 & Adpt	Pct Chg l1 & PY Act	Pct Chg l1 & Adpt
67 - SELF INSURANCE FUND	\$82,567,949	\$83,946,529	\$85,595,942	\$3,027,993	\$1,649,413	3.7	2.0
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(445,802)	0	0	445,802	0	(100.0)	N/A
	(\$445,802)	\$0	\$0	\$445,802	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	16,167	12,000	12,717	(3,450)	717	(21.3)	6.0
869952 - EMPLOYER PAID HEALTH DEDUCTION	53,965,820	53,885,456	54,719,636	753,816	834,180	1.4	1.5
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,521,766	3,518,971	3,574,231	52,465	55,260	1.5	1.6
869954 - EMPLOYER PAID VISION DEDUCTION	677,057	676,284	686,904	9,847	10,620	1.5	1.6
869956 - EMPLOYER PAID DISABILITY DEDCT	99,964	100,000	100,000	36	0	0.0	0.0
869957 - RETIREE DEDUCTION (%-FROM PR)	10,358,449	10,344,679	11,080,813	722,364	736,134	7.0	7.1
869958 - HEALTH & WELFARE PREMIUMS	14,374,529	15,409,139	15,421,641	1,047,113	12,502	7.3	0.1
	\$83,013,751	\$83,946,529	\$85,595,942	\$2,582,191	\$1,649,413	3.1	2.0
8600 - 8799 Other Local Revenue	\$82,567,949	\$83,946,529	\$85,595,942	\$3,027,993	\$1,649,413	3.7	2.0
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 67 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
67 - SELF INSURANCE FUND	\$77,028,857	\$84,234,178	\$88,060,601	\$11,031,744	\$3,826,423	14.3	4.5
1000 - 1999 Certificated Personnel Salaries							
1200 - Certificated Pupil Support Salaries							
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	58,583	60,138	63,445	4,862	3,307	8.3	5.5
230070 - OVERTIME CL MGMNT	0	0	0	0	0	N/A	N/A
	\$58,583	\$60,138	\$63,445	\$4,862	\$3,307	8.3	5.5
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	71,854	72,338	107,902	36,048	35,564	50.2	49.2
240050 - CLASS BUSINESS SUPPORT SUB	736	0	0	(736)	0	(100.0)	N/A
	\$72,590	\$72,338	\$107,902	\$35,312	\$35,564	48.6	49.2
2000 - 2999 Classified Personnel Salaries	\$131,173	\$132,476	\$171,347	\$40,174	\$38,871	30.6	29.3
Percent of Total	0.2%	0.2%	0.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	33,092	35,345	45,715	12,624	10,370	38.1	29.3
	\$33,092	\$35,345	\$45,715	\$12,624	\$10,370	38.1	29.3
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	7,719	8,214	10,624	2,905	2,410	37.6	29.3
330201 - MEDICARE CLASS	1,805	1,921	2,485	679	564	37.6	29.3
330290 - SOCIAL SECURITY CLASS	46	0	0	(46)	0	(100.0)	N/A
330291 - MEDICARE CLASS	11	0	0	(11)	0	(100.0)	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$9,580	\$10,135	\$13,108	\$3,528	\$2,973	36.8	29.3
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	27,111	27,111	27,785	674	674	2.5	2.5
340212 - DENTAL CLASS	1,796	1,796	1,841	45	45	2.5	2.5
340213 - VISION CLASS	345	345	354	9	9	2.5	2.5
340214 - LIFE INS CLASS	146	146	148	3	2	1.8	1.7
340216 - DIS CLASS	323	347	394	71	47	21.9	13.4
	\$29,721	\$29,745	\$30,521	\$800	\$776	2.7	2.6
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	627	66	86	(542)	20	(86.3)	29.8
350290 - SUI CLASS	4	0	0	(4)	0	(100.0)	N/A
	\$631	\$66	\$86	(\$545)	\$20	(86.4)	29.8
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,565	1,590	2,056	491	466	31.4	29.3
360290 - W/C CLASS	9	0	0	(9)	0	(100.0)	N/A
	\$1,574	\$1,590	\$2,056	\$482	\$466	30.6	29.3
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	4,637	4,637	5,090	454	453	9.8	9.8
	\$4,637	\$4,637	\$5,090	\$454	\$453	9.8	9.8

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

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	522	530	685	164	155	31.4	29.3
390293 - SELF INSUR CLASS	3	0	0	(3)	0	(100.0)	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$525	\$530	\$685	\$161	\$155	30.6	29.3
3000 - 3999 Employee Benefits	\$79,759	\$82,048	\$97,262	\$17,503	\$15,214	21.9	18.5
Percent of Total	0.1%	0.1%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.3%	0.3%	0.3%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	836,830	807,735	807,735	(29,095)	0	(3.5)	0.0
	\$836,830	\$807,735	\$807,735	(\$29,095)	\$0	(3.5)	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$836,830	\$807,735	\$807,735	(\$29,095)	\$0	(3.5)	0.0
Percent of Total	1.1%	1.0%	0.9%				

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

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5710 - Transfers of Direct Costs							
571042 - DIRECT COST/HEALTH-HLTH CNTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	1,478,948	1,450,737	1,695,895	216,947	245,158	14.7	16.9
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580010 - SOFTWARE LICENSE	0	1,000	1,000	1,000	0	N/A	0.0
580041 - HEALTH CONTRACT/MEDICAL/RX	27,556,143	19,089,265	30,698,917	3,142,774	11,609,652	11.4	60.8
580042 - HEALTH CONTRACT/HEALTH	53,203,463	57,977,252	60,538,615	7,335,152	2,561,363	13.8	4.4
580043 - HEALTH CONTRACT/DENTAL	3,686,504	3,785,918	3,738,047	51,543	(47,871)	1.4	(1.3)
580044 - HEALTH CONTRACT/VISION	774,543	813,847	793,623	19,080	(20,224)	2.5	(2.5)
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	52,898	92,500	92,500	39,602	0	74.9	0.0
580047 - HEALTH EXP - LIABILITY ADJ	(769,110)	0	0	769,110	0	(100.0)	N/A
580048 - HEALTH RX REBATE	(10,002,568)	0	(10,575,740)	(573,172)	(10,575,740)	5.7	N/A
	\$75,980,820	\$83,210,519	\$86,982,856	\$11,002,037	\$3,772,338	14.5	4.5
5900 - Communications							
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	275	1,400	1,400	1,125	0	409.1	0.0
	\$275	\$1,400	\$1,400	\$1,125	\$0	409.1	0.0
5000 - 5999 Services and Other Operating Expenditures	\$75,981,095	\$83,211,919	\$86,984,256	\$11,003,162	\$3,772,338	14.5	4.5
Percent of Total	98.6%	98.8%	98.8%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

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

Fund: 68 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
68 - WORKERS' COMPENSATION	\$4,556,852	\$4,523,604	\$5,168,544	\$611,692	\$644,940	13.4	14.3
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	309,947	230,000	320,000	10,053	90,000	3.2	39.1
	\$309,947	\$230,000	\$320,000	\$10,053	\$90,000	3.2	39.1
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(170,326)	0	0	170,326	0	(100.0)	N/A
	(\$170,326)	\$0	\$0	\$170,326	\$0	(100.0)	N/A
8674 - In-District Premiums/Contributions							
867400 - IN DISTRICT PREMIUMS/CONTRIB	4,417,232	4,293,604	4,848,544	431,312	554,940	9.8	12.9
	\$4,417,232	\$4,293,604	\$4,848,544	\$431,312	\$554,940	9.8	12.9
8600 - 8799 Other Local Revenue	\$4,556,852	\$4,523,604	\$5,168,544	\$611,692	\$644,940	13.4	14.3
Percent of Total	100.0%	100.0%	100.0%				

First Interim Budget Change Report

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

Fund: 68
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
68 - WORKERS' COMPENSATION	\$3,814,241	\$4,523,604	\$5,142,544	\$1,328,303	\$618,940	34.8	13.7
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	11,717	12,028	12,028	311	0	2.7	0.0
	\$11,717	\$12,028	\$12,028	\$311	\$0	2.7	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	46,347	46,929	46,929	582	0	1.3	0.0
	\$46,347	\$46,929	\$46,929	\$582	\$0	1.3	0.0
2000 - 2999 Classified Personnel Salaries	\$58,064	\$58,957	\$58,957	\$893	\$0	1.5	0.0
Percent of Total	1.5%	1.3%	1.1%				

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3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	14,731	15,730	15,730	999	0	6.8	0.0
	\$14,731	\$15,730	\$15,730	\$999	\$0	6.8	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	3,423	3,655	3,655	232	0	6.8	0.0
330201 - MEDICARE CLASS	801	855	855	54	0	6.8	0.0
	\$4,224	\$4,510	\$4,510	\$286	\$0	6.8	0.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	13,208	13,207	13,207	(1)	0	0.0	0.0
340212 - DENTAL CLASS	875	875	875	0	0	0.0	0.0
340213 - VISION CLASS	168	168	168	0	0	(0.1)	0.0
340214 - LIFE INS CLASS	59	59	59	0	0	(0.7)	0.0
340216 - DIS CLASS	212	225	225	13	0	6.1	0.0
	\$14,522	\$14,534	\$14,534	\$12	\$0	0.1	0.0
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	278	30	30	(248)	0	(89.2)	0.0
	\$278	\$30	\$30	(\$248)	\$0	(89.2)	0.0
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	697	708	708	11	0	1.6	0.0
	\$697	\$708	\$708	\$11	\$0	1.6	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,061	2,064	2,064	3	0	0.1	0.0
	\$2,061	\$2,064	\$2,064	\$3	\$0	0.1	0.0
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	232	236	236	4	0	1.6	0.0
	\$232	\$236	\$236	\$4	\$0	1.6	0.0
3000 - 3999 Employee Benefits	\$36,745	\$37,812	\$37,812	\$1,067	\$0	2.9	0.0
Percent of Total	1.0%	0.8%	0.7%				
1000 - 3999 Employee Compensation % of Total	2.5%	2.1%	1.9%				

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5000 - 5999 Services and Other Operating Expenditures							
5450 - Other Insurance							
545005 - WORKERS' COMPENSATION	1,269,931	1,159,883	1,159,883	(110,048)	0	(8.7)	0.0
	\$1,269,931	\$1,159,883	\$1,159,883	(\$110,048)	\$0	(8.7)	0.0
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	1,000	1,000	1,000	0	N/A	0.0
	\$0	\$1,000	\$1,000	\$1,000	\$0	N/A	0.0
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	4,250	7,517	7,517	3,267	0	76.9	0.0
580049 - WORKERS' COMP	2,445,252	3,258,435	3,890,375	1,445,123	631,940	59.1	19.4
580051 - W/C EXCESS REIMBURSEMENT	0	0	(13,000)	(13,000)	(13,000)	N/A	N/A
	\$2,449,502	\$3,265,952	\$3,884,892	\$1,435,390	\$618,940	58.6	19.0
5000 - 5999 Services and Other Operating Expenditures	\$3,719,432	\$4,426,835	\$5,045,775	\$1,326,343	\$618,940	35.7	14.0
Percent of Total	97.5%	97.9%	98.1%				