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CLOVIS UNIFIED SCHOOL DISTRICT

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Corrine Folmer, Ed.D.

District Superintendent

Introduction

For the past thirty-two (32) 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 2024-25 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 12, 2024 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 2024-25 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. 2024-25 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$502,954,168 at Adopted to \$504,549,289 at First Interim, an Increase of \$1,595,121. District enrollment surpassed projections by 133 students. This enrollment increase combined with a slight increase to the P-2 attendance rate projection, from 94.7% to 94.73%, resulted in an increase to the projected P-2 average daily attendance (ADA) by 135. However, this positive variance was somewhat diminished by Transitional Kindergarten (TK) enrollment of 1,130 falling short of the original projections used in the Adopted budget of 1,151. These enrollment shifts - the higher overall ADA combined with lower TK numbers - created adjustments to the anticipated LCFF revenue. Below, we break down the financial implications of these demographic changes on the budget.

<u>Item</u>	<u>Budget Adjustment</u>	
Increased ADA Projection	\$ 1,637,045	
TK Adjustment	(42,924)	
Change from Adopted to 1st Interim	<u>\$ 1,595,121</u>	
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 502,954,168	\$ 504,549,289
	<u>Increase/(Decrease)</u>	
	\$ 1,595,121	

B. Federal Revenues

Federal Revenues changed from \$21,284,219 at Adopted to \$26,400,757 at First Interim, an Increase of \$5,116,538. Revenue increased primarily due to the recognition of previously deferred grant funding, including Title I, II, III, IV, and COVID-related grants. As of September 30, 2024, all COVIS funds have been fully expended. Additional adjustments were made to align revenue with updated grant award amounts and current projections. The specific changes to these revenue sources are detailed below.

<u>Item</u>	<u>Budget Adjustment</u>	
Title I/II/III/IV	\$ 4,134,736	
COVID	776,896	
ESSA CSI	91,247	
School Climate Transformation	77,035	
Other Federal Grants	36,624	
Change from Adopted to 1st Interim	\$ 5,116,538	
	<u>2024-25</u>	<u>2024-25</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 21,284,219	\$ 26,400,757	\$ 5,116,538

<u>Item</u>	<u>Budget Adjustment</u>	
CCSPP	\$ 2,050,000	
CTE Incentive Grant	1,829,117	
Lottery	685,097	
Universal Pre-K	1,000,000	
Teacher Residency	375,000	
Other State Grants	72,667	
Change from Adopted to 1st Interim	\$ 6,011,881	
	<u>2024-25</u>	<u>2024-25</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 97,970,082	\$ 103,981,964	\$ 6,011,881

C. Other State Revenues

Other State Revenues changed from \$97,970,082 at Adopted to \$103,981,964 at First Interim, an Increase of \$6,011,881. The adjustments to other state revenue occurred in several key areas. Deferred Teacher Residency revenue was incorporated into the First Interim budget. Following receipt of the grant award notification, we added funding for the inaugural year of the California Community School Partnership Program (CCSPP). Additionally, Clovis Unified increased the prior year revenue budgets for both the CTE Incentive Grant and Universal Pre-K programs to reflect available unspent award amounts. Lottery revenue projections were increased based on the latest ADA and lottery rates. The specific financial impact of these changes is detailed below.

D. Local Revenues

Local Revenues changed from \$18,230,016 at Adopted Budget to \$21,005,422 at First Interim, an increase of \$2,775,407. Local revenue adjustments reflect several changes. E-Rate reimbursements are expected to increase based on eligible technology expenses. The district has also revised Medi-Cal and SMAA revenue and updated budgets accordingly. Revenue forecasts for local programs, including Gym & Dance and Aquatics fees, were adjusted upward. Finally, the 21st Century/ASES grant revenue was increased to match funding allocations for its new term period. The specific financial impacts of these adjustments are detailed below. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>	
Technology E-Rate	\$ 1,171,490	
Medi-Cal/SMAA	864,616	
Local Grants & Fees	372,035	
21 st Century/ASES	277,446	
Other Local Fees	89,820	
Change from Adopted to 1st Interim	\$ 2,775,407	
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 18,230,016	\$ 21,005,422
		<u>Increase/(Decrease)</u>
		\$ 2,775,407

E. Other Transfers In

Other Transfers In remained unchanged from Adopted to First Interim at \$330,000.

Change from Adopted to 1st Interim	\$ -0-	
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 330,000	\$ 330,000
		<u>Increase/(Decrease)</u>
		\$ -0-

F. Other Financing Sources

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

Change from Adopted to 1st Interim	\$ -0-	
	<u>2024-25</u>	<u>2024-25</u>
	<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 \$640,768,485 at Adopted to \$656,267,433 at First Interim, an Increase of \$15,498,947.

Change from Adopted to 1st Interim	\$ 15,498,947	
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 640,768,485	\$ 656,267,433
		<u>Increase/(Decrease)</u>
		\$ 15,498,947

II. 2024-25 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$265,767,537 at Adopted to \$269,832,295 at First Interim, an increase of \$4,064,758. The budget increase between Adopted and First Interim reflects several programmatic expansions and investments. The Summer School program's budget was enhanced to

accommodate expanded offerings and associated staffing costs. Additional professional development funding was allocated through both the one-time Educator Effectiveness Block Grant and LCAP sources to support ongoing staff training. The district also boosted its investment in Intervention services. School sites increased their certificated staffing budgets using Proposition 28 funding to support arts education programs. Lastly, Universal Pre-K funds were designated to support a teacher on special assignment position along with professional development. The increases were offset by a decrease in teachers' salaries due to attrition and adjusting budgets set aside for sick leave substitutes. The detailed financial impact of these changes is provided below.

<u>Item</u>	<u>Budget Adjustment</u>	
Summer School		\$ 1,565,781
Educator Effectiveness Block Grant		1,358,538
LCAP Intervention		810,337
Professional Development		769,446
Local Fees/Other Grants		716,083
Prop 28 Arts Music in Schools		417,162
Universal Pre-K		252,136
Savings from Attrition/docs		(1,824,725)
Change from Adopted to 1 st Interim		<u>\$ 4,064,758</u>
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	<u>\$ 265,767,537</u>	<u>\$ 269,832,295</u>
		<u>Increase/(Decrease)</u>
		<u>\$ 4,064,758</u>

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$111,456,239 at Adopted to \$114,044,089 at First Interim, an increase of \$2,587,850. The First Interim budget reflects higher classified personnel salaries primarily due to the incorporation of the recently board-approved CSEA salary schedule agreement, which was finalized after the Adopted Budget. Schools allocated additional Proposition 28 funding for classified staff stipends supporting arts education programs, while also designating funds for classified instructional assistants providing intervention services. Summer School budgets were revised to align with current program plans. Additionally, Sierra Outdoor School saw salary increases for CSEA positions at their facility. The specific financial impacts of these adjustments are detailed below.

<u>Item</u>	<u>Budget Adjustment</u>	
Plant Operations		\$ 769,345
Transportation		455,833
Other Grants and Fee-Based Prog		503,210
Prop 28		339,599
Intervention		239,580
Summer School		186,463
Sierra Outdoor School		<u>93,820</u>
Change from Adopted to 1 st Interim		<u>\$ 2,587,850</u>
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	<u>\$ 111,456,239</u>	<u>\$ 114,044,089</u>
		<u>Increase/(Decrease)</u>
		<u>\$ 2,587,850</u>

C. Employee Benefits

Employee Benefits changed from \$189,601,832 at Adopted to \$189,735,276 at First Interim, an increase of \$133,443. This is primarily due to the increased salaries previously discussed.

Change from Adopted to 1st Interim		\$ 133,443
2024-25 <u>Adopted Budget</u>	2024-25 <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 189,601,832	\$ 189,735,276	\$ 133,443

D. Books, Supplies and Other Materials

Books and Supplies changed from \$37,183,902 at Adopted to \$54,664,097 at First Interim, an increase of \$17,480,195. The budget increase resulted mainly from rolling over unused funds from the Arts Music and Instructional Materials (AMI) Discretionary Block Grant. The District also included carryover funds for Textbooks and Site/Department budgets, along with allocating supplies funding for one-time grants.

Item	<u>Budget Adjustment</u>	
AMI Discretionary Block Grant	\$ 6,141,966	
Textbooks	5,090,297	
Site/Department Carryover	4,083,831	
One-Time Grants	1,032,549	
Other Supplies	596,152	
Transportation	535,400	
Change from Adopted to 1st Interim	<u>\$ 17,480,195</u>	
	2024-25 <u>Adopted Budget</u>	2024-25 <u>1st Int. Budget</u>
	\$ 37,183,902	\$ 54,664,097
		<u>Increase/(Decrease)</u>
		\$ 17,480,195

E. Contracted Services and Other Operating Expenditures

Services and Other Operating Expenditures changed from \$47,127,722 at Adopted to \$52,798,758 at First Interim, an increase of \$5,671,037. The budget increase for the 2024-25 school year reflects several key adjustments to meet projected needs. Clovis Unified is investing in new curriculum software and services for students, while also allocating funds for routine restricted maintenance and district standards projects. The Arts Music Instruction Material Discretionary Block Grant budget has been increased to accommodate planned projects using unspent carryover balances. The budget now includes contracted services and professional development for A-G completion grant initiatives, as well as

intervention services funded through the Learning Recovery Block Grant program. Clovis Unified has also added funding for expanding arts education programs in schools and professional development for Title I and II programs. Furthermore, the budget now encompasses professional development for Teacher Induction, funded by the Educator Effectiveness Block Grant, and training for Universal Pre-K implementation. All these modifications are reflected in the Contracted Services and Other Operating Expenditures budget.

F. Capital Outlay

Capital Outlay changed from \$1,418,997 at Adopted to \$13,904,283 at First Interim, an increase of \$12,485,285. The capital outlay budget for Clovis Unified reflects significant investments across several key areas. The Arts Music Instructional Materials Discretionary Block Grant, which represents the largest allocation, supports enhanced arts and music education programs across the district. Kitchen Infrastructure improvements will upgrade several swamp coolers with HVAC systems. The District has been unable to procure vehicles for the white and yellow fleets due to supply chain issues stemming from the pandemic. One-time dollars were used to upgrade several aging vehicles. State regulations will soon require District’s to purchase electric schools buses. The Electric school buses are not realistic for a district our size. One-time dollars were used to purchase the last of the diesel buses available in California. The Video Scoreboard purchase for the District’s two stadiums will enhance athletic facilities and student events. Proposition 28 funding supports additional arts, music, and creative education initiatives, complementing the Block Grant program. The Career Technical Education Incentive Grant (CTEIG) allocation helps develop and maintain career pathway programs that prepare students for both college and careers. Additional capital outlay needs cover various other facility and

<u>Item</u>	<u>Budget Adjustment</u>	
Curriculum Software & Services	\$ 1,426,335	
Routine Restricted Maintenance	1,060,266	
Arts Music Instruction Block Grant	851,531	
A-G Completion Grant	586,641	
Learning Recovery	586,186	
Prop 28 Arts Music in Schools	537,538	
Title I and II/A Professional Dev	331,226	
Universal Pre-K	172,601	
Educator Effectiveness	75,000	
Other Services	43,713	
Change from Adopted to 1st Interim	<u>\$ 5,671,037</u>	
	2024-25	2024-25
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 47,127,722	\$ 52,798,758	\$ 5,671,037

equipment improvements throughout the district. The following table outlines the budgetary changes for capital outlay as of First Interim.

<u>Item</u>	<u>Budget Adjustment</u>	
Arts Music Instruction Disc.	\$	4,870,095
Kitchen Infrastructure		3,688,966
White and Yellow fleet		2,563,866
Routine Restricted Maintenance		256,000
Video Scoreboards		430,428
Prop 28 Arts Music in Schools		365,095
CTE Incentive Grant		260,175
Other Capital Outlay		50,660
Change from Adopted to 1st Interim	\$	12,485,285
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,418,997	\$ 13,904,283
		\$ 12,485,285

G. Other Outgo Expenditures

Other Outgo changed from \$2,578,225 at Adopted to \$2,266,422 at First Interim, a decrease of \$311,804. This decrease is due to adjustments for indirect charged to other funds.

Change from Adopted to 1st Interim		(\$ 311,804)
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 2,578,225	\$ 2,266,422
		(\$ 311,804)

H. Inter-fund Transfers Out

Interfund Transfers Out remain unchanged at \$20,018,716 at First Interim.

Change from Adopted to 1st Interim		\$ -0-
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 20,018,716	\$ 20,018,716
		\$ -0-

III. Total General Fund Expenditures

Total General Fund Expenditures changed from \$675,153,171 at Adopted to \$717,263,935 at First Interim, an Increase of \$42,110,763.

Change from Adopted to 1st Interim		\$ 42,110,763
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 675,153,171	\$ 717,263,935
		\$ 42,110,763

IV. Fund Balance

Total revenues are \$656,267,433 and total expenditures are \$717,263,935 at First Interim. This results in a deficit of \$60,996,502, an ongoing operating deficit of \$14,389,307, and an estimated general reserve percentage of 8.53% after committing the 10% board approved minimum reserve.

Beginning Fund Balance, Unaudited 7/1/24		\$ 259,308,840
2024-25 Revenues	656,267,433	
2024-25 Expenditures	717,263,935	
	Surplus/(Deficit) (1)	<u>(60,996,502)</u>
Ending Fund Balance, 6/30/25, Projected		<u>\$ 198,312,338</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	144,000	
Stores Inventory Reserve	1,607,701	
Pre-Paid Expenditures	1,103,983	
Restricted:		
Learning Recovery Block Grant	25,556,293	
Lottery, Instructional Materials	7,934,066	
Arts, Music, Instruct. Grant	6,762,472	
Prop 28 Arts Music in Schools	3,000,000	
Educator Effectiveness	2,688,277	
Community School Grant	1,845,000	
Committed:		
10% Stabilization (BP 3100)	71,726,394	
Technology Refresh	6,325,327	
Site/Dept. Long-Term Plans	6,521,985	
Capital Equipment Refresh	1,944,695	
Subtotal of Components		<u>86,518,401</u>
Estimated General Reserve 6/30/25		<u>\$ 61,152,145</u>
General Reserve as % of Expenditures		8.53%
One-Time Items		
One-Time AMI/Learning Recovery Carryover		\$ 25,798,878
Textbook Carryover		5,590,035
Other one-time grants		4,959,020
Site/Department Carryover		4,438,950
Kitchen Infrastructure Grant		3,754,968
LCAP Carryover		3,020,107
White/Yellow Fleet		2,563,866
One-Time Revenues		<u>(3,518,629)</u>
Total One-Time (2)		\$ 46,607,195
Ongoing Operating Deficit (1 + 2)		<u>\$ (14,389,307)</u>

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$687,971,075	\$640,768,485	\$656,267,433	(\$31,703,642)	\$15,498,947	(4.6)	2.4
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	319,838,571	266,634,243	320,071,063	232,492	53,436,820	0.1	20.0
	\$319,838,571	\$266,634,243	\$320,071,063	\$232,492	\$53,436,820	0.1	20.0
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	63,274,348	129,818,230	78,066,197	14,791,849	(51,752,033)	23.4	(39.9)
	\$63,274,348	\$129,818,230	\$78,066,197	\$14,791,849	(\$51,752,033)	23.4	(39.9)
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	(1,574,833)	0	0	1,574,833	0	(100.0)	N/A
	(\$1,574,833)	\$0	\$0	\$1,574,833	\$0	(100.0)	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	649,344	649,344	649,344	0	0	0.0	0.0
	\$649,344	\$649,344	\$649,344	\$0	\$0	0.0	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	0	10,037	10,037	10,037	0	N/A	0.0
	\$0	\$10,037	\$10,037	\$10,037	\$0	N/A	0.0
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	106,842,339	105,986,975	105,986,975	(855,364)	0	(0.8)	0.0
	\$106,842,339	\$105,986,975	\$105,986,975	(\$855,364)	\$0	(0.8)	0.0
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	5,264,652	4,756,390	4,756,390	(508,262)	0	(9.7)	0.0
	\$5,264,652	\$4,756,390	\$4,756,390	(\$508,262)	\$0	(9.7)	0.0
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	324,148	240,840	240,840	(83,308)	0	(25.7)	0.0
	\$324,148	\$240,840	\$240,840	(\$83,308)	\$0	(25.7)	0.0
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	1,844,726	1,291,503	1,291,503	(553,223)	0	(30.0)	0.0
	\$1,844,726	\$1,291,503	\$1,291,503	(\$553,223)	\$0	(30.0)	0.0
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(3,379,230)	(3,554,762)	(3,554,762)	(175,532)	0	5.2	0.0
	(\$3,379,230)	(\$3,554,762)	(\$3,554,762)	(\$175,532)	\$0	5.2	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	4,798,644	0	0	(4,798,644)	0	(100.0)	N/A
	\$4,798,644	\$0	\$0	(\$4,798,644)	\$0	(100.0)	N/A
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	8,001	0	0	(8,001)	0	(100.0)	N/A
	\$8,001	\$0	\$0	(\$8,001)	\$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	(2,798,115)	(2,878,632)	(2,968,298)	(170,183)	(89,666)	6.1	3.1
	(\$2,798,115)	(\$2,878,632)	(\$2,968,298)	(\$170,183)	(\$89,666)	6.1	3.1
8010 - 8099 Revenue Limit Sources	\$495,092,596	\$502,954,168	\$504,549,289	\$9,456,693	\$1,595,121	1.9	0.3
Percent of Total	72.0%	78.5%	76.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	9,084,321	8,439,742	8,439,742	(644,579)	0	(7.1)	0.0
	\$9,084,321	\$8,439,742	\$8,439,742	(\$644,579)	\$0	(7.1)	0.0
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	747,999	709,616	732,810	(15,189)	23,194	(2.0)	3.3
818201 - FED SP ED DEF REVENUE	0	0	0	0	0	N/A	N/A
	\$747,999	\$709,616	\$732,810	(\$15,189)	\$23,194	(2.0)	3.3
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	42,819,496	12,134,861	13,503,891	(29,315,605)	1,369,030	(68.5)	11.3
829001 - PRIOR YEAR FEDERAL REVENUE	2,806,688	0	3,724,314	917,626	3,724,314	32.7	N/A
	\$45,626,184	\$12,134,861	\$17,228,205	(\$28,397,979)	\$5,093,344	(62.2)	42.0
8100 - 8299 Federal Revenue	\$55,458,504	\$21,284,219	\$26,400,757	(\$29,057,747)	\$5,116,538	(52.4)	24.0
Percent of Total	8.1%	3.3%	4.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	39,499,610	39,910,516	39,910,516	410,906	0	1.0	0.0
	\$39,499,610	\$39,910,516	\$39,910,516	\$410,906	\$0	1.0	0.0
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	(110,382)	0	0	110,382	0	(100.0)	N/A
	(\$110,382)	\$0	\$0	\$110,382	\$0	(100.0)	N/A
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	127,956	0	0	(127,956)	0	(100.0)	N/A
	\$127,956	\$0	\$0	(\$127,956)	\$0	(100.0)	N/A
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	1,912,668	1,933,134	1,983,282	70,614	50,148	3.7	2.6
	\$1,912,668	\$1,933,134	\$1,983,282	\$70,614	\$50,148	3.7	2.6
8560 - State Lottery Revenue							
856000 - ST LOTTERY	12,892,053	11,726,126	12,218,431	(673,622)	492,305	(5.2)	4.2
856001 - ST LOTTERY PR YR	910,523	0	192,792	(717,730)	192,792	(78.8)	N/A
	\$13,802,576	\$11,726,126	\$12,411,223	(\$1,391,353)	\$685,097	(10.1)	5.8
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	43,828,653	44,400,307	46,847,826	3,019,173	2,447,519	6.9	5.5
859001 - ST OTHER REVENUE PR YR	3,837,239	0	2,829,117	(1,008,122)	2,829,117	(26.3)	N/A
	\$47,665,892	\$44,400,307	\$49,676,942	\$2,011,050	\$5,276,635	4.2	11.9
8300 - 8599 Other State Revenue	\$102,898,320	\$97,970,082	\$103,981,964	\$1,083,644	\$6,011,881	1.1	6.1
Percent of Total	15.0%	15.3%	15.8%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	39,231	25,000	25,000	(14,231)	0	(36.3)	0.0
	\$39,231	\$25,000	\$25,000	(\$14,231)	\$0	(36.3)	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	153,708	154,000	169,000	15,292	15,000	9.9	9.7
863910 - LOC CONCESSION SALES	23,994	21,400	21,400	(2,594)	0	(10.8)	0.0
863911 - LOC GATE/TICKET SALES	0	0	0	0	0	N/A	N/A
863912 - LOC FUNDRAISING	5,209	4,700	4,700	(509)	0	(9.8)	0.0
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$182,911	\$180,100	\$195,100	\$12,189	\$15,000	6.7	8.3
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	41,400	36,000	36,000	(5,400)	0	(13.0)	0.0
	\$41,400	\$36,000	\$36,000	(\$5,400)	\$0	(13.0)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	7,806,968	1,925,000	1,925,000	(5,881,968)	0	(75.3)	0.0
	\$7,806,968	\$1,925,000	\$1,925,000	(\$5,881,968)	\$0	(75.3)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	3,940,790	0	0	(3,940,790)	0	(100.0)	N/A
	\$3,940,790	\$0	\$0	(\$3,940,790)	\$0	(100.0)	N/A
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	5,000	0	0	(5,000)	0	(100.0)	N/A
	\$5,000	\$0	\$0	(\$5,000)	\$0	(100.0)	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	4,106,331	3,992,794	4,071,073	(35,258)	78,279	(0.9)	2.0
868901 - LOC SHOP CRD DIR#1	9,453	2,300	4,630	(4,823)	2,330	(51.0)	101.3
868902 - LOC SHOP CRD DIR#2	7,838	3,200	4,990	(2,848)	1,790	(36.3)	55.9
868903 - LOC SHOP CRD DIR#3	4,400	1,000	2,305	(2,095)	1,305	(47.6)	130.5
868904 - LOC SHOP CRD DIR#4	581	0	355	(226)	355	(38.9)	N/A
868905 - LOC SHOP CRD DIR#5	3,660	0	0	(3,660)	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	6,000	0	0	(6,000)	0	(100.0)	N/A
868940 - LOC SOS EXTERNAL FEES	2,394,941	2,498,192	2,498,192	103,251	0	4.3	0.0
868941 - LOC SOS CUSD FEES	786,321	843,142	826,643	40,322	(16,499)	5.1	(2.0)
	\$7,319,525	\$7,340,628	\$7,408,188	\$88,663	\$67,560	1.2	0.9

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	8,001	0	0	(8,001)	0	(100.0)	N/A
	\$8,001	\$0	\$0	(\$8,001)	\$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	8,068,911	4,097,790	5,327,665	(2,741,247)	1,229,875	(34.0)	30.0
869905 - PREPAYMENTS/DEPOSITS	64,509	1,100	1,100	(63,409)	0	(98.3)	0.0
869910 - LOC REBATE-CCARD	128,026	90,000	90,000	(38,026)	0	(29.7)	0.0
869915 - REIMB REVENUE	197,661	165,000	165,000	(32,661)	0	(16.5)	0.0
869917 - BENEFIT REBATES	0	0	0	0	0	N/A	N/A
869919 - E-RATE REVENUE	1,547,686	0	1,171,490	(376,196)	1,171,490	(24.3)	N/A
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	42,375	0	9,143	(33,232)	9,143	(78.4)	N/A
869941 - CVRC/EARLY INTER SUPPL	2,763,607	2,773,849	2,773,849	10,241	0	0.4	0.0
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	0	0	0	0	0	N/A	N/A
869944 - FAMILY RESOURCE CENTER	0	0	0	0	0	N/A	N/A
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A
869946 - LOCAL MISC REVENUE	0	0	0	0	0	N/A	N/A
869982 - 1ST FIVE GRANT	0	0	0	0	0	N/A	N/A
869985 - TRANSITIONAL KINDERGARTEN	0	0	0	0	0	N/A	N/A
869990 - 21ST CENTURY	185,051	197,166	474,612	289,561	277,446	156.5	140.7
	\$12,997,827	\$7,324,904	\$10,012,858	(\$2,984,969)	\$2,687,954	(23.0)	36.7
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,399,570	1,398,383	1,403,276	3,706	4,893	0.3	0.3
	\$1,399,570	\$1,398,383	\$1,403,276	\$3,706	\$4,893	0.3	0.3
8600 - 8799 Other Local Revenue	\$33,741,224	\$18,230,016	\$21,005,422	(\$12,735,801)	\$2,775,407	(37.7)	15.2
Percent of Total	4.9%	2.8%	3.2%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn 11 & Prior Act	Diff Btwn 11 & Adpt	Pct Chg 11 & PY Act	Pct Chg 11 & 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	780,431	330,000	330,000	(450,431)	0	(57.7)	0.0
891902 - GF TRANSFER FROM RCA	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$780,431	\$330,000	\$330,000	(\$450,431)	\$0	(57.7)	0.0
8900 - 8929 Interfund Transfers In	\$780,431	\$330,000	\$330,000	(\$450,431)	\$0	(57.7)	0.0
Percent of Total	0.1%	0.1%	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
898004 - CONTRIBUTION AB 181	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 7/1/2024 - 6/30/2025

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	\$672,003,823	\$675,153,171	\$717,263,935	\$45,260,112	\$42,110,763	6.7	6.2
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	182,657,569	187,829,204	186,132,219	3,474,650	(1,696,986)	1.9	(0.9)
110015 - TEACHER ASSIST	29,656	40,879	42,741	13,086	1,862	44.1	4.6
110040 - TEACH SAL SUMMER/HOURLY	3,416,801	3,216,474	4,654,829	1,238,028	1,438,355	36.2	44.7
110050 - TEACH SAL SUB	4,164,436	3,807,324	3,935,854	(228,582)	128,530	(5.5)	3.4
110051 - TEACH SAL SCH BUS SUB	1,978,254	1,101,601	2,223,025	244,771	1,121,424	12.4	101.8
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	9,245,346	8,295,397	9,564,155	318,809	1,268,757	3.4	15.3
110065 - CERT CLASS COVERAGE STIPEND	262,113	307,478	307,478	45,365	0	17.3	0.0
110070 - TEACH SAL XTRA PD	3,654,607	3,111,291	3,512,009	(142,598)	400,718	(3.9)	12.9
110099 - TEACHER REIMBURSABLE	128,691	0	0	(128,691)	0	(100.0)	N/A
	\$205,537,472	\$207,709,650	\$210,372,310	\$4,834,838	\$2,662,660	2.4	1.3
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	360,715	410,605	389,904	29,189	(20,701)	8.1	(5.0)
120002 - GUIDANCE SAL GLS/GIS	10,652,069	11,185,929	11,036,423	384,355	(149,506)	3.6	(1.3)
120003 - PSYCH/MENTAL HEALTH SP SAL	9,594,215	10,192,798	10,153,222	559,007	(39,576)	5.8	(0.4)
120004 - NURSE SAL	4,771,434	5,169,243	5,174,911	403,477	5,668	8.5	0.1
120040 - PUPIL SUPPORT HRLY	24,896	23,737	27,985	3,089	4,247	12.4	17.9
120050 - PUPIL SUPPORT SUB	297,728	249,710	264,598	(33,130)	14,888	(11.1)	6.0
120090 - Pupil Support Extra Time	0	1,200	0	0	(1,200)	N/A	(100.0)
	\$25,701,057	\$27,233,222	\$27,047,043	\$1,345,986	(\$186,180)	5.2	(0.7)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	6,643,640	7,160,187	6,878,462	234,822	(281,725)	3.5	(3.9)
130002 - COORDINATOR SAL	446,550	444,659	444,659	(1,891)	0	(0.4)	0.0
130003 - LEARNING DIRECTOR SAL	4,905,379	4,810,516	4,996,621	91,242	186,105	1.9	3.9
130005 - DEPUTY PRINCIPAL SAL	1,047,768	1,038,035	1,164,334	116,566	126,299	11.1	12.2
130007 - DIRECTORS ACTI/ATHL/ASST SAL	768,414	626,193	748,131	(20,282)	121,938	(2.6)	19.5
130008 - DIST ADM SAL	5,885,093	5,904,464	5,872,015	(13,078)	(32,449)	(0.2)	(0.5)
130050 - CERT ADMIN SUB	48,149	0	0	(48,149)	0	(100.0)	N/A
130060 - CERT SUP & ADM STIPEND	0	0	0	0	0	N/A	N/A
	\$19,744,992	\$19,984,054	\$20,104,222	\$359,229	\$120,167	1.8	0.6

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Fiscal Year 7/1/2024 - 6/30/2025

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
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RES TEACH/TOSA SAL	5,906,997	5,462,916	6,356,288	449,291	893,372	7.6	16.4
190002 - TOSA INSTR COACH	549,602	632,529	655,356	105,754	22,827	19.2	3.6
190003 - TRANSITION COORDINATORS	1,722,463	1,666,401	1,820,655	98,192	154,254	5.7	9.3
190005 - PROGRAM SPECIALIST	2,659,146	2,922,117	2,916,874	257,728	(5,244)	9.7	(0.2)
190040 - OTH CERT HOURLY	3,899	3,339	15,339	11,440	12,000	293.4	359.4
190050 - OTH CERT SUB	23,919	0	0	(23,919)	0	(100.0)	N/A
190060 - OTHER CERTIFICATED STIPEND	196,413	122,738	513,638	317,225	390,900	161.5	318.5
190090 - CERT OTH SAL	41,937	30,571	30,571	(11,366)	0	(27.1)	0.0
190099 - CERT REIMB SAL	12,825	0	0	(12,825)	0	(100.0)	N/A
	\$11,117,199	\$10,840,611	\$12,308,720	\$1,191,522	\$1,468,110	10.7	13.5
1000 - 1999 Certificated Personnel Salaries	\$262,100,720	\$265,767,537	\$269,832,295	\$7,731,575	\$4,064,758	2.9	1.5
Percent of Total	39.0%	39.4%	37.6%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	23,696,951	26,367,158	26,757,098	3,060,147	389,940	12.9	1.5
210002 - EDUCATIONAL INTERPRETER	806,698	760,420	766,091	(40,607)	5,671	(5.0)	0.7
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	173,259	191,830	197,826	24,567	5,995	14.2	3.1
210050 - INSTR ASSIST SUB	821,088	698,757	750,919	(70,169)	52,162	(8.5)	7.5
210060 - CLASS INSTRUCTIONAL STIPEND	2,500	0	4,075	1,575	4,075	63.0	N/A
210070 - INSTRUCT ASST OT	32,045	9,203	17,512	(14,532)	8,309	(45.3)	90.3
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
	\$25,532,541	\$28,027,369	\$28,493,521	\$2,960,980	\$466,152	11.6	1.7

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	6,516,288	7,496,647	7,438,743	922,454	(57,905)	14.2	(0.8)
220002 - INSTR MEDIA/LIBRARY	1,851,020	1,915,768	1,914,226	63,205	(1,542)	3.4	(0.1)
220003 - CUSTODIAL SAL	9,150,774	9,009,348	9,418,967	268,193	409,619	2.9	4.5
220005 - GROUNDS SAL	2,886,416	3,120,821	3,212,396	325,980	91,575	11.3	2.9
220006 - WAREHOUSE SAL	388,321	368,077	394,216	5,894	26,139	1.5	7.1
220007 - MAINTENANCE SAL	4,246,702	4,146,425	4,394,901	148,199	248,476	3.5	6.0
220008 - COMMUNITY LIAISON	171,781	177,241	177,241	5,460	0	3.2	0.0
220010 - ATTENDANCE OFFICER SAL	421,335	396,180	401,412	(19,923)	5,232	(4.7)	1.3
220020 - FOOD SERVICE SAL	362,375	371,385	386,450	24,075	15,065	6.6	4.1
220030 - TRANSPORTATION OTHER	1,298,250	1,134,660	1,257,374	(40,876)	122,714	(3.1)	10.8
220031 - BUS DRIVER SAL	3,959,088	4,012,999	4,196,481	237,392	183,482	6.0	4.6
220040 - CLASS SUPPORT HOURLY	751,069	689,177	870,755	119,686	181,578	15.9	26.3
220050 - CLASS SUPPORT SUB	1,458,246	1,336,532	1,313,764	(144,482)	(22,768)	(9.9)	(1.7)
220060 - FOOD SERVICE STIPEND	12,854	12,692	12,692	(162)	0	(1.3)	0.0
220070 - CLASS SUPPORT OT	1,376,682	1,048,577	1,124,082	(252,600)	75,505	(18.3)	7.2
220090 - CLASSIFIED SUPPORT OTHER	74,943	83,568	88,360	13,417	4,792	17.9	5.7
220099 - M&O REIMB SAL	800	0	0	(800)	0	(100.0)	N/A
	\$34,926,944	\$35,320,096	\$36,602,059	\$1,675,114	\$1,281,962	4.8	3.6
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	12,518,783	12,996,689	13,046,039	527,256	49,350	4.2	0.4
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0	0	0.0	0.0
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	72,685	65,732	85,970	13,285	20,238	18.3	30.8
	\$12,654,468	\$13,125,421	\$13,195,009	\$540,541	\$69,588	4.3	0.5
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	21,051,094	21,800,261	21,818,134	767,040	17,873	3.6	0.1
240040 - CLASS BUSINESS SUPPORT HRLY	18,657	15,437	19,154	497	3,717	2.7	24.1
240050 - CLASS BUSINESS SUPPORT SUB	435,901	458,313	472,340	36,439	14,027	8.4	3.1
240070 - CLASS BUSINESS SUPPORT OT	124,268	75,105	122,336	(1,931)	47,231	(1.6)	62.9
240090 - CLASS BUSINESS SUPPORT OTHER	1,110	0	250	(860)	250	(77.5)	N/A
	\$21,631,029	\$22,349,115	\$22,432,213	\$801,184	\$83,098	3.7	0.4
2900 - Other Classified Salaries							
290001 - RECREATION SAL	361,432	363,658	380,559	19,127	16,901	5.3	4.6
290002 - CAMPUS MONITOR SAL	1,253,367	1,294,406	1,379,611	126,243	85,205	10.1	6.6
290004 - MGMT-SCHL RES OFFCR	268,198	269,209	269,575	1,377	366	0.5	0.1

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	787,441	878,072	797,695	10,254	(80,377)	1.3	(9.2)
290006 - STUDENT LIAISON	3,647,381	3,825,865	4,014,110	366,729	188,246	10.1	4.9
290011 - CLASSIFIED TEACHER/THEATRE	532,054	547,101	547,101	15,047	0	2.8	0.0
290040 - OTH CL HOURLY	836,455	773,159	815,445	(21,010)	42,286	(2.5)	5.5
290050 - OTHER CLASS SUB	177,278	90,952	149,974	(27,304)	59,022	(15.4)	64.9
290060 - CLASSIFIED STIPEND	4,842,788	4,519,037	4,917,331	74,542	398,294	1.5	8.8
290070 - OTH CLASSIFIED OT	43,097	60,601	37,486	(5,610)	(23,115)	(13.0)	(38.1)
290090 - OTHER CLASSIFIED SAL	16,317	12,178	12,400	(3,917)	222	(24.0)	1.8
290099 - CLASSIFIED REIMB	18,633	0	0	(18,633)	0	(100.0)	N/A
	\$12,784,441	\$12,634,238	\$13,321,287	\$536,846	\$687,049	4.2	5.4
2000 - 2999 Classified Personnel Salaries	\$107,529,423	\$111,456,239	\$114,044,089	\$6,514,665	\$2,587,850	6.1	2.3
Percent of Total	16.0%	16.5%	15.9%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	69,097,334	72,857,297	71,408,589	2,311,255	(1,448,709)	3.3	(2.0)
310190 - STRS CERT	834,411	751,629	1,058,685	224,274	307,056	26.9	40.9
	\$69,931,744	\$73,608,926	\$72,467,274	\$2,535,529	(\$1,141,653)	3.6	(1.6)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	557,998	569,324	590,753	32,755	21,429	5.9	3.8
310291 - STRS CLASSIFIED	12,212	14,026	12,169	(43)	(1,857)	(0.3)	(13.2)
	\$570,210	\$583,349	\$602,922	\$32,712	\$19,572	5.7	3.4
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	645,959	746,594	721,139	75,181	(25,454)	11.6	(3.4)
320190 - PERS CERTIFICATED	97	0	0	(97)	0	(100.0)	N/A
	\$646,056	\$746,594	\$721,139	\$75,084	(\$25,454)	11.6	(3.4)
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	24,613,949	26,112,770	26,731,573	2,117,624	618,803	8.6	2.4
320290 - PERS CLASSIFIED	694,119	698,134	805,122	111,003	106,988	16.0	15.3
	\$25,308,068	\$26,810,904	\$27,536,695	\$2,228,627	\$725,791	8.8	2.7

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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	158,291	227,730	233,416	75,125	5,686	47.5	2.5
330101 - MEDICARE CERT	3,589,243	3,795,144	3,847,600	258,357	52,455	7.2	1.4
330102 - SUPPLEMENTAL RETIREMENT CERT	9,377	1,787	2,831	(6,546)	1,045	(69.8)	58.5
330190 - SOCIAL SECURITY CERT	17,258	854	1,781	(15,477)	927	(89.7)	108.5
330191 - MEDICARE CERT	103,514	74,886	99,611	(3,903)	24,725	(3.8)	33.0
330192 - SUPPLEMENTAL RETIREMENT CERT	52,329	1,191	1,999	(50,331)	808	(96.2)	67.8
	\$3,930,013	\$4,101,592	\$4,187,238	\$257,225	\$85,646	6.5	2.1
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	5,628,837	6,046,648	6,251,452	622,615	204,805	11.1	3.4
330201 - MEDICARE CLASS	1,420,803	1,704,257	1,727,743	306,940	23,486	21.6	1.4
330202 - SUPPLEMENTAL RETIREMENT CLASS	157,656	173,269	197,831	40,175	24,562	25.5	14.2
330290 - SOCIAL SECURITY CLASS	263,370	231,929	253,709	(9,661)	21,780	(3.7)	9.4
330291 - MEDICARE CLASS	90,990	77,019	81,499	(9,492)	4,480	(10.4)	5.8
330292 - SUPPLEMENTAL RETIREMENT CLASS	62,208	57,069	57,905	(4,302)	837	(6.9)	1.5
	\$7,623,864	\$8,290,190	\$8,570,140	\$946,276	\$279,949	12.4	3.4
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	33,107,685	34,194,964	34,445,844	1,338,159	250,880	4.0	0.7
340112 - DENTAL CERT	2,155,275	2,262,777	2,169,615	14,341	(93,162)	0.7	(4.1)
340113 - VISION CERT	424,293	434,867	416,639	(7,654)	(18,229)	(1.8)	(4.2)
340114 - LIFE INS CERT	163,168	159,319	198,738	35,570	39,419	21.8	24.7
	\$35,850,421	\$37,051,928	\$37,230,836	\$1,380,415	\$178,909	3.9	0.5
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	18,796,080	19,824,677	19,695,188	899,108	(129,490)	4.8	(0.7)
340212 - DENTAL CLASS	1,231,362	1,316,150	1,288,664	57,302	(27,486)	4.7	(2.1)
340213 - VISION CLASS	236,646	251,157	247,527	10,881	(3,631)	4.6	(1.4)
340214 - LIFE INS CLASS	82,242	86,034	106,780	24,539	20,746	29.8	24.1
340216 - DIS CLASS	231,801	258,508	144,297	(87,504)	(114,211)	(37.7)	(44.2)
	\$20,578,130	\$21,736,527	\$21,482,455	\$904,325	(\$254,071)	4.4	(1.2)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	142,714	109,718	111,144	(31,570)	1,426	(22.1)	1.3
350190 - SUI CERT	3,862	2,614	3,445	(417)	831	(10.8)	31.8
	\$146,576	\$112,332	\$114,589	(\$31,987)	\$2,257	(21.8)	2.0

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
3000 - 3999 Employee Benefits							
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	49,241	52,418	54,018	4,776	1,599	9.7	3.1
350290 - SUI CLASS	3,164	7,391	4,029	865	(3,361)	27.3	(45.5)
	\$52,405	\$59,809	\$58,047	\$5,642	(\$1,762)	10.8	(2.9)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	3,061,498	2,609,186	2,661,220	(400,278)	52,034	(13.1)	2.0
360190 - W/C CERT	83,949	51,339	68,612	(15,337)	17,272	(18.3)	33.6
	\$3,145,447	\$2,660,526	\$2,729,832	(\$415,615)	\$69,306	(13.2)	2.6
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,212,948	1,072,117	1,083,851	(129,097)	11,734	(10.6)	1.1
360290 - W/C CLASS	55,605	49,649	52,273	(3,331)	2,625	(6.0)	5.3
	\$1,268,553	\$1,121,766	\$1,136,125	(\$132,428)	\$14,359	(10.4)	1.3
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	8,138,365	8,507,972	8,529,036	390,670	21,064	4.8	0.2
	\$8,138,365	\$8,507,972	\$8,529,036	\$390,670	\$21,064	4.8	0.2
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,634,858	2,684,371	2,804,554	169,696	120,183	6.4	4.5
	\$2,634,858	\$2,684,371	\$2,804,554	\$169,696	\$120,183	6.4	4.5
3801 - PERS Reduction, certificated positions							
380190 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380100 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
380290 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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Fiscal Year 7/1/2024 - 6/30/2025

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	1,039,050	1,033,576	1,046,884	7,833	13,308	0.8	1.3
390104 - AB 1522 ACCRUAL	15,702	1,288	1,288	(14,414)	0	(91.8)	0.0
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	28,252	20,285	27,061	(1,191)	6,777	(4.2)	33.4
390194 - AB 1522 ACCRUAL	63,551	5,554	8,755	(54,795)	3,201	(86.2)	57.6
	\$1,146,555	\$1,060,703	\$1,083,989	(\$62,567)	\$23,286	(5.5)	2.2
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	392,711	419,039	431,477	38,766	12,438	9.9	3.0
390204 - AB 1522 ACCRUAL	267	140	125	(143)	(16)	(53.4)	(11.2)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	25,337	21,251	23,101	(2,236)	1,850	(8.8)	8.7
390294 - AB 1522 ACCRUAL	31,845	23,915	25,702	(6,143)	1,788	(19.3)	7.5
	\$450,160	\$464,344	\$480,405	\$30,245	\$16,061	6.7	3.5
3000 - 3999 Employee Benefits	\$181,421,426	\$189,601,832	\$189,735,276	\$8,313,850	\$133,443	4.6	0.1
Percent of Total	27.0%	28.1%	26.5%				
1000 - 3999 Employee Compensation % of Total	82.0%	84.0%	80.0%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	6,353,400	6,075,682	9,696,453	3,343,052	3,620,771	52.6	59.6
	\$6,353,400	\$6,075,682	\$9,696,453	\$3,343,052	\$3,620,771	52.6	59.6
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	146,532	153,377	220,829	74,297	67,451	50.7	44.0
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$146,532	\$153,377	\$220,829	\$74,297	\$67,451	50.7	44.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	6,177,567	9,088,071	15,119,309	8,941,742	6,031,238	144.7	66.4
430001 - SUPPLIES CARRYOVER	9,745	111	973,953	964,208	973,842	9894.1	877651.5
430002 - HOLDING INSTR SUPP	0	2,524,612	928,357	928,357	(1,596,255)	N/A	(63.2)
430004 - PRINTING/PUBLISHING	87,267	73,519	75,638	(11,629)	2,119	(13.3)	2.9
430005 - FOOD/IN-HOUSE MEETINGS	742,532	656,535	912,698	170,166	256,163	22.9	39.0

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Fund: 01	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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430006 - FOOD SUP SIERRA OUTDOOR	375,011	364,092	364,092	(10,919)	0	(2.9)	0.0
430007 - SUPPLIES/SOFTWARE	9,698	6,302	6,302	(3,396)	0	(35.0)	0.0
430008 - SUPPLIES NON-CLASSROOM	4,195,030	4,678,781	7,889,319	3,694,289	3,210,537	88.1	68.6
430009 - FOOD STUDENT EDUCATION	0	0	50,000	50,000	50,000	N/A	N/A
430010 - SUPPLIES IMMUNIZATION	0	143	143	143	0	N/A	0.0
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A
430012 - ERGONOMICS/PURCHASING	5,996	9,472	9,472	3,476	0	58.0	0.0
430013 - ASSESSMENT SUPPLIES	50,937	38,000	49,000	(1,937)	11,000	(3.8)	28.9
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	7,036	12,400	12,400	5,364	0	76.2	0.0
430026 - FACILITY USE SUPPLIES	12,602	15,000	15,000	2,398	0	19.0	0.0
430031 - VANDALISM	143,713	150,000	150,000	6,287	0	4.4	0.0
430038 - UNIFORMS	184,120	218,374	227,812	43,692	9,439	23.7	4.3
430040 - SUPPLIES - DISTRICT EVENTS	30,712	11,000	21,000	(9,712)	10,000	(31.6)	90.9
430050 - SUPPLIES M&O	2,535,323	3,326,680	2,924,225	388,902	(402,455)	15.3	(12.1)
430051 - SMALL TOOLS M&O	486	500	500	14	0	2.8	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	85	500	500	415	0	486.2	0.0
430055 - SUPPLIES POOL	572,816	500,000	600,000	27,184	100,000	4.7	20.0
430060 - SUPPLIES GROUNDS	497,040	570,000	550,000	52,960	(20,000)	10.7	(3.5)
430061 - SUPPLIES HAZARDOUS WASTE	3,786	1,300	1,000	(2,786)	(300)	(73.6)	(23.1)
430062 - SUPPLIES FIBAR M&O	23,447	30,000	30,000	6,553	0	27.9	0.0
430063 - SUPPLIES IRRIGATION	364,354	360,000	375,000	10,646	15,000	2.9	4.2
430064 - CHEMICAL PRE-EMERGENT	89,873	75,000	120,000	30,127	45,000	33.5	60.0
430065 - SUPP VARSITY FIELD	46,045	45,000	55,000	8,955	10,000	19.4	22.2
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0	0	N/A	N/A
430070 - SUPPLIES/TRANSP	119,625	146,400	149,900	30,275	3,500	25.3	2.4
430071 - SHOP TOOLS	19,096	4,000	19,050	(46)	15,050	(0.2)	376.3
430072 - GAS	525,673	515,000	515,000	(10,673)	0	(2.0)	0.0
430073 - DIESEL	1,007,146	880,000	1,380,000	372,854	500,000	37.0	56.8
430074 - SUPP OIL & GR TRANSP	76,169	90,000	90,000	13,831	0	18.2	0.0
430075 - TIRES/OTH VEHICLES	215,362	259,500	259,500	44,138	0	20.5	0.0
430076 - REPAIR SUPP TRANSP	1,161,905	1,120,761	1,137,350	(24,555)	16,589	(2.1)	1.5
430082 - INVENTORY ADJUSTMENT	37,307	5,204	5,204	(32,103)	0	(86.1)	0.0
430091 - OFFSET FOR 5700 OBJECTS	0	13,770	19,540	19,540	5,770	N/A	41.9
430092 - PURCHASING BIDS	0	0	0	0	0	N/A	N/A
430099 - REIMB SUPPLY	889,589	0	190	(889,399)	190	(100.0)	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
4000 - 4999 Books and Supplies							
	\$20,217,095	\$25,790,027	\$35,036,453	\$14,819,358	\$9,246,426	73.3	35.9
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	13,331,035	5,164,816	9,710,362	(3,620,672)	4,545,547	(27.2)	88.0
440005 - EQ REPL NON-CAP EQUIP	0	0	0	0	0	N/A	N/A
440012 - ERGONOMIC EQUIP OVER \$500	574	0	0	(574)	0	(100.0)	N/A
440099 - REIMB NON-CAP EQUIP \$500-24999	171,036	0	0	(171,036)	0	(100.0)	N/A
	\$13,502,644	\$5,164,816	\$9,710,362	(\$3,792,281)	\$4,545,547	(28.1)	88.0
4700 - Food							
470000 - FOOD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$40,219,671	\$37,183,902	\$54,664,097	\$14,444,426	\$17,480,195	35.9	47.0
Percent of Total	6.0%	5.5%	7.6%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	5,858,506	6,380,534	7,395,213	1,536,707	1,014,679	26.2	15.9
	\$5,858,506	\$6,380,534	\$7,395,213	\$1,536,707	\$1,014,679	26.2	15.9
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	2,244,357	2,114,207	2,847,255	602,898	733,048	26.9	34.7
520002 - MILEAGE CLAIM REIMB	30,152	19,600	38,600	8,448	19,000	28.0	96.9
520010 - FIXED MILEAGE ALLOWANCE	355,096	324,324	356,926	1,830	32,602	0.5	10.1
520012 - FIXED MILEAGE/CLASSIFIED	50,459	56,544	56,544	6,086	0	12.1	0.0
520099 - CONF/TRAVEL REIM	0	0	0	0	0	N/A	N/A
	\$2,680,064	\$2,514,675	\$3,299,325	\$619,261	\$784,650	23.1	31.2
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	59,456	74,011	76,777	17,321	2,766	29.1	3.7
580013 - ASSESSMENT SOFTWARE	0	41,500	30,500	30,500	(11,000)	N/A	(26.5)
	\$59,456	\$115,511	\$107,277	\$47,821	(\$8,234)	80.4	(7.1)
5400 - Insurance							
545001 - PROPERTY INS	1,236,380	1,236,380	1,236,380	0	0	0.0	0.0
545002 - LIABILITY INS	4,670,009	3,713,037	3,727,118	(942,891)	14,081	(20.2)	0.4
545003 - OTHER INS	57,229	126,731	134,897	77,668	8,167	135.7	6.4
545004 - SELF INS CREDIT FR PROGRAMS	(1,590,863)	(1,614,588)	(1,614,588)	(23,725)	0	1.5	0.0
	\$4,372,755	\$3,461,559	\$3,483,807	(\$888,947)	\$22,248	(20.3)	0.6

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

Fund: 01	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
5000 - 5999 Services and Other Operating Expenditures							
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,845,769	1,797,401	1,797,401	(48,368)	0	(2.6)	0.0
550040 - GARBAGE	895,168	789,550	879,550	(15,618)	90,000	(1.7)	11.4
550050 - PEST CONTROL	63,190	103,500	104,000	40,810	500	64.6	0.5
550060 - TOWEL SERVICE	2,023	2,500	2,500	477	0	23.6	0.0
550061 - DUST MOP SERVICE	42,529	30,000	30,000	(12,529)	0	(29.5)	0.0
550070 - FUEL OIL UTILITY	81,836	166,698	166,698	84,862	0	103.7	0.0
550080 - PG&E	10,993,215	12,531,666	12,593,666	1,600,451	62,000	14.6	0.5
550085 - SPURR	1,899,009	0	0	(1,899,009)	0	(100.0)	N/A
	\$15,822,739	\$15,421,315	\$15,573,815	(\$248,924)	\$152,500	(1.6)	1.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,729,413	673,932	1,644,257	(85,156)	970,325	(4.9)	144.0
560002 - MAINTENANCE AGREEMENTS	3,407,356	3,295,115	3,749,460	342,104	454,345	10.0	13.8
560003 - ALARM SYSTEM	373,677	455,825	450,625	76,948	(5,200)	20.6	(1.1)
560004 - ALARM ADDITIONAL CHARGES	11,638	11,955	17,512	5,874	5,557	50.5	46.5
560005 - RENTAL	266,860	221,330	240,554	(26,306)	19,225	(9.9)	8.7
560006 - REPAIR EQUIP	430,567	204,828	271,459	(159,108)	66,631	(37.0)	32.5
560007 - MUSIC REPAIR	106,776	116,466	119,497	12,722	3,032	11.9	2.6
560009 - FIRE EXT SERV	35,601	41,000	39,000	3,399	(2,000)	9.5	(4.9)
560010 - BLDG LEASE/RENTS	59,800	59,800	61,000	1,200	1,200	2.0	2.0
560031 - REPAIR VANDALISM	10,337	15,000	15,000	4,663	0	45.1	0.0
560040 - SERVICE - DISTRICT EVENTS	24,201	23,000	20,000	(4,201)	(3,000)	(17.4)	(13.0)
560050 - REPAIR EQ M&O	944,011	1,140,000	1,815,052	871,042	675,052	92.3	59.2
560051 - REPAIR EQ, POOL	97,240	100,000	125,000	27,760	25,000	28.5	25.0
560070 - OUT SERVICE TRANSP	137,760	139,000	181,500	43,740	42,500	31.8	30.6
560071 - OUT SERV MECHANICAL	389,798	467,750	574,950	185,152	107,200	47.5	22.9
560072 - EQ REPAIR/TRANSP	420,215	0	500,000	79,785	500,000	19.0	N/A
560085 - REP/EQ GAD DEPT	0	0	0	0	0	N/A	N/A
560099 - NON/CAPITAL/RENTAL REIMB	31,504	0	0	(31,504)	0	(100.0)	N/A
	\$8,476,754	\$6,965,001	\$9,824,866	\$1,348,113	\$2,859,866	15.9	41.1
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571002 - DIRECT COST CUSD TODAY	0	0	0	0	0	N/A	N/A
571003 - DIRECT COST/UTILITIES	0	0	0	0	0	N/A	N/A
571004 - DIRECT COST SPORTS REC	0	0	0	0	0	N/A	N/A
571005 - DIRECT COST CUSTODIAL	0	0	0	0	0	N/A	N/A
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
571015 - DIRECT COST/ADMIN FEES	0	0	0	0	0	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	0	0	0	0	0	N/A	N/A
571080 - DIRECT COST/FUEL	0	0	0	0	0	N/A	N/A
571081 - DIRECT COST/MET PAC	0	0	0	0	0	N/A	N/A
571085 - DIRECT COST/SIERRA OUTDOOR SCH	0	0	0	0	0	N/A	N/A
571090 - DIRECT COST FINGERPRINTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575002 - DIRECT COST/CUSD TODAY INTERFN	(19,333)	(25,400)	(25,400)	(6,067)	0	31.4	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	(6,450)	(1,038)	(1,038)	5,412	0	(83.9)	0.0
575020 - DIRECT COST/TRANSP INTERFUND	(31,498)	(31,584)	(29,074)	2,424	2,510	(7.7)	(7.9)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	(30,609)	(32,151)	(33,761)	(3,152)	(1,610)	10.3	5.0
575047 - DIRECT COST/SEMINARS INTERFUND	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	(5,219)	(4,483)	(4,483)	736	0	(14.1)	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	(1,741)	(1,792)	(1,953)	(212)	(161)	12.2	9.0
575060 - DIRECT COST/TECH INTERFUND	0	0	(2,717)	(2,717)	(2,717)	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	(15,691)	(14,822)	(14,842)	849	(20)	(5.4)	0.1
575080 - INTER-FUND DIRECT COST FUEL	(17,264)	(20,500)	(20,500)	(3,236)	0	18.7	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
575090 - DC TRANSFER INTERFUND CD	(2,503,964)	0	(2,649,135)	(145,171)	(2,649,135)	5.8	N/A
	(\$2,912,872)	(\$412,770)	(\$3,063,903)	(\$151,032)	(\$2,651,133)	5.2	642.3
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	502,539	421,518	448,455	(54,084)	26,938	(10.8)	6.4
580002 - CONTRACT SERVICES	3,378,055	3,788,992	4,017,329	639,274	228,338	18.9	6.0
580003 - CHARTER BUS	1,265,936	939,600	859,003	(406,932)	(80,597)	(32.1)	(8.6)
580005 - LEGAL SERVICES	1,634,714	1,782,196	1,775,885	141,171	(6,311)	8.6	(0.4)
580006 - ADVERTISING	80,467	77,342	80,931	464	3,588	0.6	4.6

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	34,175	29,221	29,389	(4,786)	168	(14.0)	0.6
580008 - FEES/ADMISSION - STUDENTS	730,281	590,408	841,264	110,983	250,857	15.2	42.5
580009 - FEES / OTHER	733,744	776,391	1,158,533	424,789	382,142	57.9	49.2
580010 - SOFTWARE LICENSE	2,450,260	2,285,668	4,396,015	1,945,755	2,110,347	79.4	92.3
580011 - FCOE STRS PENALTIES	0	1,000	1,000	1,000	0	N/A	0.0
580012 - SOFTWARE LICENSE CURRICULUM	1,288,731	312,713	527,972	(760,758)	215,259	(59.0)	68.8
580021 - LEGAL SETTLEMENTS	285,929	250,000	250,000	(35,929)	0	(12.6)	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	420,636	733,988	733,988	313,352	N/A	74.5
580099 - CONTRACT REIMB	6,000	0	0	(6,000)	0	(100.0)	N/A
	\$12,390,831	\$11,675,685	\$15,119,766	\$2,728,935	\$3,444,081	22.0	29.5
5900 - Communications							
590001 - PHONE CERTIFICATED	642,079	597,019	589,309	(52,770)	(7,711)	(8.2)	(1.3)
590002 - PHONE CLASSIFIED	186,541	193,513	186,885	344	(6,628)	0.2	(3.4)
590005 - COMMUNICATION/POSTAGE	217,877	215,517	282,235	64,358	66,719	29.5	31.0
590009 - TELEPHONE/E-RATE/DAS	407	163	163	(244)	0	(60.0)	0.0
590099 - COMMUNICATIONS REIMBURSABLE	327	0	0	(327)	0	(100.0)	N/A
	\$1,047,231	\$1,006,212	\$1,058,592	\$11,361	\$52,380	1.1	5.2
5000 - 5999 Services and Other Operating Expenditures	\$47,795,464	\$47,127,722	\$52,798,758	\$5,003,294	\$5,671,037	10.5	12.0
Percent of Total	7.1%	7.0%	7.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	285,183	65,000	177,102	(108,081)	112,102	(37.9)	172.5
617006 - SITE IMPRV CONSTRUCTION	317,455	0	250	(317,205)	250	(99.9)	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
617099 - LAND IMPRV REIMB	(1)	0	0	1	0	(100.0)	N/A
	\$602,637	\$65,000	\$177,352	(\$425,285)	\$112,352	(70.6)	172.8
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	8,015,451	16,400	7,936,606	(78,844)	7,920,206	(1.0)	48293.9
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
620099 - BLDG/IMPRV OF BLDG REIMB	(20,964)	0	0	20,964	0	(100.0)	N/A
	\$7,994,487	\$16,400	\$7,936,606	(\$57,880)	\$7,920,206	(0.7)	48293.9
6300 - Books and Media for New School Libraries or Major Expansion of School Libraries							
630000 - LIBRARY COLLECTION	0	0	65,000	65,000	65,000	N/A	N/A
	\$0	\$0	\$65,000	\$65,000	\$65,000	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	3,905,838	1,337,597	3,883,640	(22,199)	2,546,042	(0.6)	190.3
640099 - EQUIP REIMB \$25,000 +	166,241	0	0	(166,241)	0	(100.0)	N/A
	\$4,072,079	\$1,337,597	\$3,883,640	(\$188,440)	\$2,546,042	(4.6)	190.3
6500 - Equipment Replacement							
650000 - CAPITAL EQUIPMENT REPLACEMENT	242,624	0	1,841,685	1,599,061	1,841,685	659.1	N/A
	\$242,624	\$0	\$1,841,685	\$1,599,061	\$1,841,685	659.1	N/A
6000 - 6999 Capital Outlay	\$12,911,827	\$1,418,997	\$13,904,283	\$992,456	\$12,485,285	7.7	879.9
Percent of Total	1.9%	0.2%	1.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	13,491	20,000	20,000	6,509	0	48.2	0.0
	\$13,491	\$20,000	\$20,000	\$6,509	\$0	48.2	0.0
7142 - Other Tuition, Excess Costs, and/or Deficit Payments to County Offices							
714200 - OTH TUITION/DEFICIT PAY CO	48,505	0	0	(48,505)	0	(100.0)	N/A
	\$48,505	\$0	\$0	(\$48,505)	\$0	(100.0)	N/A
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	1,624,408	1,686,641	1,679,935	55,527	(6,706)	3.4	(0.4)
	\$1,624,408	\$1,686,641	\$1,679,935	\$55,527	(\$6,706)	3.4	(0.4)
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	(1,710,606)	(1,535,906)	(1,841,003)	(130,398)	(305,098)	7.6	19.9
	(\$1,710,606)	(\$1,535,906)	(\$1,841,003)	(\$130,398)	(\$305,098)	7.6	19.9
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	1,326,888	1,455,018	1,455,018	128,130	0	9.7	0.0
	\$1,326,888	\$1,455,018	\$1,455,018	\$128,130	\$0	9.7	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,078,490	952,472	952,472	(126,018)	0	(11.7)	0.0
	\$1,078,490	\$952,472	\$952,472	(\$126,018)	\$0	(11.7)	0.0
7000 - 7499 Other Outgo	\$2,381,177	\$2,578,225	\$2,266,422	(\$114,755)	(\$311,804)	(4.8)	(12.1)
Percent of Total	0.4%	0.4%	0.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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 SRCPP	11,973,041	13,271,236	13,271,236	1,298,195	0	10.8	0.0
	\$11,973,041	\$13,271,236	\$13,271,236	\$1,298,195	\$0	10.8	0.0
7619 - Other Authorized Interfund Transfers Out							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	414,056	2,500,600	2,500,600	2,086,544	0	503.9	0.0
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	4,410,138	3,400,000	3,400,000	(1,010,138)	0	(22.9)	0.0
	\$5,671,074	\$6,747,480	\$6,747,480	\$1,076,406	\$0	19.0	0.0
7600 - 7629 Interfund Transfers Out	\$17,644,115	\$20,018,716	\$20,018,716	\$2,374,601	\$0	13.5	0.0
Percent of Total	2.6%	3.0%	2.8%				
9500 - 9589 Accounts Payable							
9500 - Accounts Payable (Current Liabilities)							
950401 - AP CONTROL PAY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
9500 - 9589 Accounts Payable	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2024-2025 Charter School Fund Budget

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

I. 2024-25 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF changed from \$10,076,384 at Adopted Budget to \$10,588,428 at First Interim, an increase of \$512,044. The change is due to an increase in projected P-2 ADA; increasing from 780 ADA to 820 ADA due to significant increases in enrollment.

Change from Adopted to 1st Interim		\$ 512,044
<u>2024-25</u> <u>Adopted Budget</u>	<u>2024-25</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 10,076,384	\$ 10,588,428	\$ 512,044

B. State Revenues

State Revenues changed from \$421,793 at Adopted Budget to \$441,568 at First Interim, an increase of \$19,775. The change is largely due to the increased ADA projection, mentioned previously. Lottery is apportioned to districts based on their annual ADA results. The increase was offset by a decreased projection for Proposition 28 Arts and Music funds.

<u>Item</u>	<u>Budget Adjustment</u>	
Lottery	\$ 49,918	
Special Education – Mental Health	3,091	
Arts & Music in Schools	(33,234)	
Change from Adopted to 1st Interim	\$ 19,775	
<u>2024-25</u> <u>Adopted Budget</u>	<u>2024-25</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 421,793	\$ 441,568	\$ 19,775

C. Local Revenues

Local Revenues changed \$271,000 at Adopted Budget to \$350,432 at First Interim, an increase of \$79,432. The change is due to updated projections for interest revenue.

Change from Adopted to 1st Interim		\$ 79,432
<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 271,000	\$ 350,432	\$ 79,432

D. Total Charter School Revenues

Total Charter School Revenues changed from \$ 10,769,177 at Adopted Budget to \$ 11,380,428 at First Interim, an increase of \$ 611,251.

Change from Adopted to 1st Interim		\$ 611,251
<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 10,769,177	\$ 11,380,428	\$ 611,251

II. 2024-25 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$5,159,364 at Adopted Budget to \$5,314,450 at First Interim, an increase of \$155,086. This change is due largely to the addition of a teaching position that was added after the Adopted Budget due to accommodate the increased enrollment.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Salaries	\$ 132,725	
Pupil Support Salaries	11,688	
Other Certificated Salaries	<u>10,673</u>	
Change from Adopted to 1st Interim	\$ <u>155,086</u>	
<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,159,364	\$ 5,314,450	\$ 155,086

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$489,842 at Adopted Budget to \$525,147 at First Interim, an increase of \$35,305. This change is primarily due to minor staffing updates as well as planned increases in Student Liaison services.

<u>Item</u>	<u>Budget Adjustment</u>	
Student Liaison Salaries		\$ 21,261
Business Support Salaries		12,996
Instructional Salaries		<u>1,048</u>
Change from Adopted to 1 st Interim		<u>\$ 35,305</u>
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 489,842	\$ 525,147
		<u>Increase/(Decrease)</u>
		\$ 35,305

C. Employee Benefits

Employee Benefits changed from \$2,297,525 at Adopted Budget to \$2,335,211 at First Interim, an increase of \$37,686. 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		\$ 22,896
Other		7,423
STRS & PERS Retirement		<u>7,367</u>
Change from Adopted to 1 st Interim		<u>\$ 37,686</u>
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 2,297,525	\$ 2,335,211
		<u>Increase/(Decrease)</u>
		\$ 37,686

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$536,816 at Adopted Budget to \$531,589 at First Interim, a decrease of \$5,227. This net decrease is due to minor adjustments, primarily to materials and supplies.

<u>Item</u>	<u>Budget Adjustment</u>	
Textbooks		\$ 220
Materials & supplies		<u>(5,447)</u>
Change from Adopted to 1 st Interim		<u>\$ (5,227)</u>
	<u>2024-25</u>	<u>2024-25</u>
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 536,816	\$ 531,589
		<u>Increase/(Decrease)</u>
		\$ 5,227

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$392,359 at Adopted Budget to \$485,208 at First Interim, an increase of \$92,849. This change is primarily due to higher than planned expenditures for software licensing and advertising.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional Software		\$ 60,827
Advertising		27,500
Other		4,522
Change from Adopted to 1st Interim		\$ 92,849
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 392,359	\$ 485,208
		\$ 92,849

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$178,177 at Adopted Budget to \$313,131 at First Interim, an increase of \$134,954. This was due to changes in expenditures applicable to indirect cost charges.

Change from Adopted to 1st Interim		\$ 134,954
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 178,177	\$ 313,131
		\$ 134,954

G. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$9,054,083 at Adopted Budget to \$9,504,736 at First Interim, an increase of \$450,653.

Change from Adopted to 1st Interim		\$ 450,653
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 9,054,083	\$ 9,504,736
		\$ 450,653

III. Charter School Fund Balance

Total revenues are \$11,380,428 and total expenditures are \$9,504,736 at First Interim, resulting in a surplus of \$1,875,692 and an ongoing operating surplus of \$ 2,088,181. 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 summer of 2025. The projected ending fund balance for the 2024-25 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/24	\$13,463,150
2024-25 Revenues	11,380,428
2024-25 Expenditures	<u>9,504,736</u>
Surplus/(Deficit) (1)	<u>1,875,692</u>
Ending Fund Balance, 6/30/25, Projected	<u>\$15,338,842</u>
Restricted:	
Arts & Music Instructional	500,583
Learning Recovery	260,581
Proposition 28	91,500
Ethnic Studies	<u>13,269</u>
Total restricted	<u>865,933</u>
Assigned:	
Capital Improvements	<u>\$13,997,672</u>
General Reserve 6/30/25	<u>\$ 475,237</u>
General Reserve as a % of Expenditures	5.0%
One-Time Items in 2024-25:	
Learning Recovery Block Grant	\$ 162,888
Prop 28 Carryover	33,240
A-G Completion Carryover	8,467
Educator Effectiveness Carryover	<u>7,894</u>
Total One-Time Items (2)	<u>\$ 212,489</u>
Ongoing Operating Surplus (1+2)	<u>\$ 2,088,181</u>

First Interim Budget Change Report

Fiscal Year 7/1/2024 - 6/30/2025

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	\$11,045,671	\$10,769,177	\$11,380,428	\$334,757	\$611,251	3.0	5.7
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	6,535,442	5,253,831	5,622,335	(913,107)	368,504	(14.0)	7.0
	\$6,535,442	\$5,253,831	\$5,622,335	(\$913,107)	\$368,504	(14.0)	7.0
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	1,447,469	2,874,471	3,018,011	1,570,542	143,540	108.5	5.0
	\$1,447,469	\$2,874,471	\$3,018,011	\$1,570,542	\$143,540	108.5	5.0
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	9,695	0	0	(9,695)	0	(100.0)	N/A
	\$9,695	\$0	\$0	(\$9,695)	\$0	(100.0)	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	2,121,897	1,948,082	1,948,082	(173,815)	0	(8.2)	0.0
	\$2,121,897	\$1,948,082	\$1,948,082	(\$173,815)	\$0	(8.2)	0.0
8010 - 8099 Revenue Limit Sources	\$10,114,503	\$10,076,384	\$10,588,428	\$473,925	\$512,044	4.7	5.1
Percent of Total	91.6%	93.6%	93.0%				
8100 - 8299 Federal Revenue							
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	\$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 7/1/2024 - 6/30/2025

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	35,231	34,360	34,360	(871)	0	(2.5)	0.0
	\$35,231	\$34,360	\$34,360	(\$871)	\$0	(2.5)	0.0
8560 - State Lottery Revenue							
856000 - ST LOTTERY	263,673	200,445	232,050	(31,623)	31,605	(12.0)	15.8
856001 - ST LOTTERY PR YR	28,533	0	18,313	(10,220)	18,313	(35.8)	N/A
	\$292,206	\$200,445	\$250,363	(\$41,843)	\$49,918	(14.3)	24.9
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	187,762	186,988	156,845	(30,917)	(30,143)	(16.5)	(16.1)
859001 - ST OTHER REVENUE PR YR	(1,303)	0	0	1,303	0	(100.0)	N/A
	\$186,459	\$186,988	\$156,845	(\$29,614)	(\$30,143)	(15.9)	(16.1)
8300 - 8599 Other State Revenue	\$513,896	\$421,793	\$441,568	(\$72,328)	\$19,775	(14.1)	4.7
Percent of Total	4.7%	3.9%	3.9%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	311,186	270,000	349,432	38,246	79,432	12.3	29.4
	\$311,186	\$270,000	\$349,432	\$38,246	\$79,432	12.3	29.4
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	105,606	0	0	(105,606)	0	(100.0)	N/A
	\$105,606	\$0	\$0	(\$105,606)	\$0	(100.0)	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	480	1,000	1,000	520	0	108.3	0.0
	\$480	\$1,000	\$1,000	\$520	\$0	108.3	0.0
8600 - 8799 Other Local Revenue	\$417,272	\$271,000	\$350,432	(\$66,840)	\$79,432	(16.0)	29.3
Percent of Total	3.8%	2.5%	3.1%				
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 7/1/2024 - 6/30/2025

Fund: 09	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	l1 & Prior Act	l1 & Adpt	l1 & PY Act	l1 & Adpt
09 - CHARTER SCHOOLS	\$9,676,639	\$9,054,083	\$9,504,736	(\$171,904)	\$450,653	(1.8)	5.0
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	3,682,889	3,786,049	3,877,256	194,367	91,207	5.3	2.4
110040 - TEACH SAL SUMMER/HOURLY	124,817	109,031	107,013	(17,804)	(2,018)	(14.3)	(1.9)
110051 - TEACH SAL SCH BUS SUB	2,970	5,000	3,300	330	(1,700)	11.1	(34.0)
110060 - TEACH SAL STIPEND	201,750	116,514	161,750	(40,000)	45,236	(19.8)	38.8
	\$4,012,426	\$4,016,594	\$4,149,319	\$136,893	\$132,725	3.4	3.3
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	46,763	46,763	46,763	0	0	0.0	0.0
120002 - GUIDANCE SAL GLS/GIS	454,534	470,077	470,436	15,902	359	3.5	0.1
120003 - PSYCH/MENTAL HEALTH SP SAL	71,480	75,056	76,568	5,088	1,512	7.1	2.0
120004 - NURSE SAL	117,833	117,834	118,032	199	198	0.2	0.2
120040 - PUPIL SUPPORT HRLY	24,139	16,124	25,743	1,604	9,619	6.6	59.7
120050 - PUPIL SUPPORT SUB	16,249	0	0	(16,249)	0	(100.0)	N/A
	\$730,998	\$725,854	\$737,542	\$6,544	\$11,688	0.9	1.6
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	112,814	135,165	143,973	31,159	8,808	27.6	6.5
130003 - LEARNING DIRECTOR SAL	64,575	65,177	65,572	997	395	1.5	0.6
130008 - DIST ADM SAL	42,851	42,852	42,904	53	52	0.1	0.1
	\$220,240	\$243,194	\$252,449	\$32,209	\$9,255	14.6	3.8
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	173,721	173,722	175,140	1,419	1,418	0.8	0.8
	\$173,721	\$173,722	\$175,140	\$1,419	\$1,418	0.8	0.8
1000 - 1999 Certificated Personnel Salaries	\$5,137,386	\$5,159,364	\$5,314,450	\$177,064	\$155,086	3.4	3.0
Percent of Total	53.1%	57.0%	55.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	125,758	128,625	131,132	5,374	2,507	4.3	1.9
210040 - INSTRUCTIONAL HOURLY	242	1,702	243	1	(1,459)	0.3	(85.7)
	\$126,000	\$130,327	\$131,375	\$5,375	\$1,048	4.3	0.8
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	316,560	316,813	326,317	9,757	9,504	3.1	3.0
240040 - CLASS BUSINESS SUPPORT HRLY	225	181	681	456	500	202.4	276.2
240050 - CLASS BUSINESS SUPPORT SUB	2,992	0	2,992	0	2,992	0.0	N/A
	\$319,777	\$316,994	\$329,990	\$10,213	\$12,996	3.2	4.1
2900 - Other Classified Salaries							
290006 - STUDENT LIAISON	41,345	42,521	63,782	22,437	21,261	54.3	50.0
290070 - OTH CLASSIFIED OT	187	0	0	(187)	0	(100.0)	N/A
	\$41,532	\$42,521	\$63,782	\$22,250	\$21,261	53.6	50.0
2000 - 2999 Classified Personnel Salaries	\$487,310	\$489,842	\$525,147	\$37,837	\$35,305	7.8	7.2
Percent of Total	5.0%	5.4%	5.5%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	949,614	961,186	958,563	8,949	(2,623)	0.9	(0.3)
310190 - STRS CERT	4,838	4,965	5,146	308	181	6.4	3.6
	\$954,452	\$966,151	\$963,709	\$9,257	(\$2,442)	1.0	(0.3)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	305	0	0	(305)	0	(100.0)	N/A
	\$305	\$0	\$0	(\$305)	\$0	(100.0)	N/A
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	28,949	28,646	29,515	566	869	2.0	3.0
	\$28,949	\$28,646	\$29,515	\$566	\$869	2.0	3.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	129,048	131,996	141,027	11,979	9,031	9.3	6.8
320290 - PERS CLASSIFIED	103	320	229	126	(91)	121.9	(28.4)
	\$129,151	\$132,316	\$141,256	\$12,105	\$8,940	9.4	6.8

First Interim Budget Change Report

Fiscal Year 7/1/2024 - 6/30/2025

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	6,664	6,566	6,982	318	416	4.8	6.3
330101 - MEDICARE CERT	70,688	74,566	74,214	3,526	(352)	5.0	(0.5)
330190 - SOCIAL SECURITY CERT	10	73	11	1	(62)	7.5	(84.9)
330191 - MEDICARE CERT	629	307	658	29	351	4.7	114.3
330192 - SUPPLEMENTAL RETIREMENT CERT	31	188	31	0	(157)	0.2	(83.5)
	\$78,022	\$81,700	\$81,896	\$3,874	\$196	5.0	0.2
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	28,877	30,317	32,389	3,512	2,072	12.2	6.8
330201 - MEDICARE CLASS	6,764	7,093	7,580	816	487	12.1	6.9
330290 - SOCIAL SECURITY CLASS	41	159	59	18	(100)	45.3	(62.9)
330291 - MEDICARE CLASS	53	39	58	5	19	9.7	48.7
	\$35,734	\$37,608	\$40,086	\$4,352	\$2,478	12.2	6.6
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	588,596	615,219	629,743	41,147	14,524	7.0	2.4
340112 - DENTAL CERT	38,439	40,762	41,356	2,917	594	7.6	1.5
340113 - VISION CERT	7,387	7,841	7,955	568	114	7.7	1.5
340114 - LIFE INS CERT	2,717	2,853	3,542	825	689	30.4	24.2
	\$637,138	\$666,675	\$682,596	\$45,458	\$15,921	7.1	2.4
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	102,055	107,063	114,015	11,960	6,952	11.7	6.5
340212 - DENTAL CLASS	6,761	7,095	7,556	795	461	11.8	6.5
340213 - VISION CLASS	1,299	1,367	1,455	156	88	12.0	6.4
340214 - LIFE INS CLASS	396	418	532	136	114	34.2	27.3
340216 - DIS CLASS	1,572	1,695	1,055	(517)	(640)	(32.9)	(37.8)
	\$112,083	\$117,638	\$124,613	\$12,530	\$6,975	11.2	5.9
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	2,492	2,578	2,563	71	(15)	2.8	(0.6)
350190 - SUI CERT	22	13	24	2	11	10.8	84.6
	\$2,514	\$2,591	\$2,587	\$73	(\$4)	2.9	(0.2)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	234	248	266	32	18	13.6	7.3
350290 - SUI CLASS	2	5	3	1	(2)	65.7	(40.0)
	\$236	\$253	\$269	\$33	\$16	14.0	6.3

First Interim Budget Change Report

Fiscal Year 7/1/2024 - 6/30/2025

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	61,128	51,391	51,253	(9,875)	(138)	(16.2)	(0.3)
360190 - W/C CERT	520	214	522	2	308	0.3	143.9
	\$61,649	\$51,605	\$51,775	(\$9,874)	\$170	(16.0)	0.3
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	5,804	4,883	5,218	(586)	335	(10.1)	6.9
360290 - W/C CLASS	39	10	43	4	33	11.4	330.0
	\$5,843	\$4,893	\$5,261	(\$582)	\$368	(10.0)	7.5
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	164,045	169,964	172,523	8,478	2,559	5.2	1.5
	\$164,045	\$169,964	\$172,523	\$8,478	\$2,559	5.2	1.5
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	14,665	14,821	15,842	1,177	1,021	8.0	6.9
	\$14,665	\$14,821	\$15,842	\$1,177	\$1,021	8.0	6.9
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	20,376	20,562	20,506	130	(56)	0.6	(0.3)
390104 - AB 1522 ACCRUAL	357	0	261	(96)	261	(26.9)	N/A
390193 - SELF INSUR CERT	173	85	183	10	98	5.5	115.3
390194 - AB 1522 ACCRUAL	191	50	196	5	146	2.9	292.0
	\$21,097	\$20,697	\$21,146	\$49	\$449	0.2	2.2
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,935	1,956	2,091	156	135	8.1	6.9
390293 - SELF INSUR CLASS	15	11	16	1	5	9.7	45.5
390294 - AB 1522 ACCRUAL	30	0	30	0	30	0.3	N/A
	\$1,979	\$1,967	\$2,137	\$158	\$170	8.0	8.6
3000 - 3999 Employee Benefits	\$2,247,863	\$2,297,525	\$2,335,211	\$87,349	\$37,686	3.9	1.6
Percent of Total	23.2%	25.4%	24.6%				
1000 - 3999 Employee Compensation % of Total	81.4%	87.8%	86.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2024 - 6/30/2025

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	0	220	220	220	N/A	N/A
	\$0	\$0	\$220	\$220	\$220	N/A	N/A
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	277,935	157,275	135,231	(142,704)	(22,044)	(51.3)	(14.0)
430001 - SUPPLIES CARRYOVER	209	0	0	(209)	0	(100.0)	N/A
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	6,091	10,750	11,347	5,256	597	86.3	5.6
430008 - SUPPLIES NON-CLASSROOM	180,373	12,491	28,491	(151,882)	16,000	(84.2)	128.1
	\$464,608	\$180,516	\$175,069	(\$289,539)	(\$5,447)	(62.3)	(3.0)
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	636,871	356,300	356,300	(280,571)	0	(44.1)	0.0
	\$636,871	\$356,300	\$356,300	(\$280,571)	\$0	(44.1)	0.0
4000 - 4999 Books and Supplies	\$1,101,479	\$536,816	\$531,589	(\$569,890)	(\$5,227)	(51.7)	(1.0)
Percent of Total	11.4%	5.9%	5.6%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	10,423	8,344	10,423	0	2,079	0.0	24.9
520010 - FIXED MILEAGE ALLOWANCE	1,850	2,157	2,453	603	296	32.6	13.7
	\$12,273	\$10,501	\$12,876	\$603	\$2,375	4.9	22.6
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,650	1,970	1,970	320	0	19.4	0.0
	\$1,650	\$1,970	\$1,970	\$320	\$0	19.4	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	2,171	4,399	4,399	2,228	0	102.6	0.0
550080 - PG&E	29,085	37,530	37,530	8,446	0	29.0	0.0
	\$31,255	\$41,929	\$41,929	\$10,674	\$0	34.1	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	0	41	41	41	0	N/A	0.0
560003 - ALARM SYSTEM	1,151	1,194	1,194	43	0	3.7	0.0
560004 - ALARM ADDITIONAL CHARGES	0	259	259	259	0	N/A	0.0
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	34,800	34,800	38,400	3,600	3,600	10.3	10.3
	\$35,951	\$36,294	\$39,894	\$3,943	\$3,600	11.0	9.9
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							
575010 - DIRECT COST/MTCE INTERFUND	0	38	38	38	0	N/A	0.0
575020 - DIRECT COST/TRANSP INTERFUND	1,160	1,184	1,184	24	0	2.0	0.0
575040 - DIRECT COST/GAD/INTERF	5,997	4,501	4,501	(1,496)	0	(24.9)	0.0
575050 - DIRECT COST/COPIER INTERFUND	677	1,083	1,083	406	0	59.9	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	76	82	182	106	100	138.2	122.0
575070 - DIRECT COST/TCH CTR INTERFUND	20	0	20	1	20	2.6	N/A
	\$7,931	\$6,888	\$7,008	(\$923)	\$120	(11.6)	1.7
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	2,036	967	967	(1,069)	N/A	(52.5)
580002 - CONTRACT SERVICES	0	1,589	1,589	1,589	0	N/A	0.0
580005 - LEGAL SERVICES	1,301	1,301	1,301	1	0	0.0	0.0
580006 - ADVERTISING	18,000	5,000	32,500	14,500	27,500	80.6	550.0
580008 - FEES/ADMISSION - STUDENTS	1,053	1,050	1,050	(3)	0	(0.3)	0.0
580009 - FEES / OTHER	8,976	8,750	8,530	(446)	(220)	(5.0)	(2.5)
580010 - SOFTWARE LICENSE	304,078	266,572	327,399	23,321	60,827	7.7	22.8
	\$333,408	\$286,298	\$373,336	\$39,928	\$87,038	12.0	30.4
5900 - Communications							
590001 - PHONE CERTIFICATED	1,206	1,567	1,783	577	216	47.8	13.8
590002 - PHONE CLASSIFIED	5,766	6,088	6,088	322	0	5.6	0.0
590005 - COMMUNICATION/POSTAGE	208	824	324	116	(500)	55.6	(60.7)
	\$7,181	\$8,479	\$8,195	\$1,014	(\$284)	14.1	(3.3)
5000 - 5999 Services and Other Operating Expenditures	\$429,649	\$392,359	\$485,208	\$55,559	\$92,849	12.9	23.7
Percent of Total	4.4%	4.3%	5.1%				

First Interim Budget Change Report

Fiscal Year 7/1/2024 - 6/30/2025

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
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	272,953	178,177	313,131	40,178	134,954	14.7	75.7
	\$272,953	\$178,177	\$313,131	\$40,178	\$134,954	14.7	75.7
7000 - 7499 Other Outgo	\$272,953	\$178,177	\$313,131	\$40,178	\$134,954	14.7	75.7
Percent of Total	2.8%	2.0%	3.3%				

Summary of Revisions
2024-2025 Adult Fund Budget

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

I. 2024-25 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$1,229,614 at Adopted Budget to \$1,242,264 at First Interim, an increase of \$12,650. This increase is due to the added funding to the Workforce Innovation and Opportunity Act (WIOA) Grant.

Change from Adopted to 1st Interim	\$ 12,650
<u>2024-25</u>	<u>2024-25</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>
\$ 1,229,614	\$ 1,242,264
	\$ 12,650

B. State Revenues

State Revenues changed from \$3,224,881 at Adopted Budget to \$3,230,461 at First Interim, an increase of \$5,580. This increase is due to an adjustment to the California Adult Education Program (CAEP) allocation.

Change from Adopted to 1st Interim	\$ 5,580
<u>2024-25</u>	<u>2024-25</u>
<u>Adopted Budget</u>	<u>1st Int. Budget</u>
\$ 3,224,881	\$ 3,230,461
	\$ 5,580

C. Local Revenues

Local Revenues remained unchanged at First Interim.

Change from Adopted to 1st Interim		\$ 0
2024-25	2024-25	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,836,025	\$ 1,836,025	\$ 0

Change from Adopted to 1st Interim		\$ 18,230
2024-25	2024-25	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 7,137,400	\$ 7,155,630	\$ 18,230

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-
2024-25	2024-25	
<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 \$7,137,400 at Adopted Budget to \$7,155,630 at First Interim, an increase of \$18,230.

II. 2024-25 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,344,504 at Adopted Budget to \$2,360,652 at First Interim, an increase of \$16,148. The increase is primarily due to increased teaching hours in the Career Technical Education (CTE) Nursing program. The reduction of GLD/GIS Salaries is due to a retiree working the position part time.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Salary/Summer School	\$ 62,373	
GLD/GIS Salaries	<u>(46,225)</u>	
Change from Adopted to 1st Interim	<u>\$ 16,148</u>	
2024-25	2024-25	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,344,504	\$ 2,360,652	\$ 16,148

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,645,518 at Adopted Budget to \$1,628,525 at First Interim, a decrease of \$16,993. The decrease is due to new staff members being at the beginning of the salary schedule and a FTE reduction to another classified position.

<u>Item</u>	<u>Budget Adjustment</u>	
Instructional/Support Salaries	\$	9,117
Clerical/Office Salaries		<u>(26,110)</u>
Change from Adopted to 1st Interim	\$	<u>(16,993)</u>
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,645,518	\$ 1,628,525
		\$ (16,993)

C. Employee Benefits

Employee Benefits changed from \$1,878,895 at Adopted Budget to \$1,786,321 at First Interim, a decrease of \$92,575. The decrease is primarily due to the reduction of overstated health benefits in addition to changes related to previously mentioned salary adjustments.

Change from Adopted to 1st Interim		\$ (92,575)
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,878,895	\$ 1,786,321
		\$ (92,575)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$728,752 at Adopted Budget to \$737,494 at First Interim, an increase of \$8,742. The increase is primarily due to the need for additional classroom supplies.

<u>Item</u>	<u>Budget Adjustment</u>	
Classroom Supplies	\$	19,635
Misc Supplies		2,680
Non-classroom Supplies		(3,579)
Equipment		<u>(9,994)</u>
Change from Adopted to 1st Interim	\$	<u>8,742</u>
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 728,752	\$ 737,494
		\$ 8,742

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$829,641 at Adopted Budget to \$855,491 at First Interim, an increase of \$ 25,850. This increase is primarily due to increased software needs and the added costs of producing and mailing the CAE catalog.

<u>Item</u>	<u>Budget Adjustment</u>		
Software	\$ 14,107		
Postage	10,000		
Other Services	1,743		
Change from Adopted to 1st Interim	\$ 25,850		
	<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 829,641	\$ 855,491	\$ 25,850

F. Capital Outlay

Capital Outlay expenditures are unchanged at First Interim.

Change from Adopted to 1st Interim	\$ -0-		
	<u>2024-25 Adopted Budget</u>	<u>2024-25 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 1st Interim	\$ -0-		
	<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 119,574	\$ 119,574	\$ -0-

H. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$7,546,885 at Adopted Budget to \$7,488,057 at First Interim, a decrease of \$58,828.

Change from Adopted to 1st Interim	\$ (58,828)		
	<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
	\$ 7,546,885	\$ 7,488,057	\$ (58,828)

III. Fund Balance

Total revenues are \$7,155,630 and total expenditures are \$7,488,057 at First Interim, a deficit of \$332,427. This ongoing deficit has been gradually decreasing each year and could be eliminated by year end. CAE continues to assess the business each month to develop the most effective plan for educating students, while ensuring fiscal responsibility and maintaining budgetary control. The projected fund balance for the 2024-25 fiscal year is as follows:

Beginning Fund Balance-Unaudited 7/1/24	\$ 3,404,473
2024-25 Revenues	7,155,630
2024-25 Expenditures	<u>7,488,057</u>
Surplus/(Deficit)	<u>(332,427)</u>
Ending Fund Balance, 6/30/25, Projected	<u>\$ 3,072,046</u>
Components of Fund Balance:	
Non-spendable:	
Book Store Inventory	45,142
Revolving Fund	3,500
Assigned fund Balance:	
Capital Improvements	2,523,354
Unassigned Fund Balance:	<u>\$ 500,050</u>
General Reserve Percentage	6.7%

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$7,166,169	\$7,137,400	\$7,155,630	(\$10,539)	\$18,230	(0.1)	0.3
8100 - 8299 Federal Revenue							
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
829000 - FED OTH REV	1,215,830	1,229,614	1,242,264	26,434	12,650	2.2	1.0
	\$1,215,830	\$1,229,614	\$1,242,264	\$26,434	\$12,650	2.2	1.0
8100 - 8299 Federal Revenue	\$1,215,830	\$1,229,614	\$1,242,264	\$26,434	\$12,650	2.2	1.0
Percent of Total	17.0%	17.2%	17.4%				
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	3,202,533	3,224,881	3,230,461	27,928	5,580	0.9	0.2
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$3,202,533	\$3,224,881	\$3,230,461	\$27,928	\$5,580	0.9	0.2
8300 - 8599 Other State Revenue	\$3,202,533	\$3,224,881	\$3,230,461	\$27,928	\$5,580	0.9	0.2
Percent of Total	44.7%	45.2%	45.1%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	51,059	40,000	40,000	(11,059)	0	(21.7)	0.0
	\$51,059	\$40,000	\$40,000	(\$11,059)	\$0	(21.7)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	14,400	0	0	(14,400)	0	(100.0)	N/A
	\$14,400	\$0	\$0	(\$14,400)	\$0	(100.0)	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,322,592	1,285,000	1,285,000	(37,592)	0	(2.8)	0.0
	\$1,322,592	\$1,285,000	\$1,285,000	(\$37,592)	\$0	(2.8)	0.0
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	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	388,636	391,025	391,025	2,389	0	0.6	0.0
869907 - LOC BOOKSTORE TEXTBOOKS	124,239	120,000	120,000	(4,239)	0	(3.4)	0.0
	\$512,875	\$511,025	\$511,025	(\$1,850)	\$0	(0.4)	0.0
8600 - 8799 Other Local Revenue	\$1,900,926	\$1,836,025	\$1,836,025	(\$64,901)	\$0	(3.4)	0.0
Percent of Total	26.5%	25.7%	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	11.8%	11.9%	11.8%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
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 7/1/2024 - 6/30/2025

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	\$6,882,093	\$7,546,885	\$7,488,057	\$605,964	(\$58,828)	8.8	(0.8)
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	745,376	829,244	831,348	85,971	2,104	11.5	0.3
110005 - TEACHER SAL TC	597,085	627,147	661,859	64,774	34,712	10.8	5.5
110040 - TEACH SAL SUMMER/HOURLY	89,671	46,000	71,558	(18,113)	25,558	(20.2)	55.6
110050 - TEACH SAL SUB	12,807	7,000	7,000	(5,807)	0	(45.3)	0.0
110060 - TEACH SAL STIPEND	0	3,300	3,300	3,300	0	N/A	0.0
	\$1,444,939	\$1,512,691	\$1,575,064	\$130,125	\$62,373	9.0	4.1
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	179,604	207,160	160,935	(18,669)	(46,225)	(10.4)	(22.3)
	\$179,604	\$207,160	\$160,935	(\$18,669)	(\$46,225)	(10.4)	(22.3)
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	162,868	148,320	148,320	(14,548)	0	(8.9)	0.0
130002 - COORDINATOR SAL	118,370	118,370	118,370	0	0	0.0	0.0
130003 - LEARNING DIRECTOR SAL	213,714	257,332	257,332	43,618	0	20.4	0.0
130008 - DIST ADM SAL	19,237	19,237	19,237	0	0	0.0	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
	\$514,188	\$543,259	\$543,259	\$29,071	\$0	5.7	0.0
1900 - Other Certificated Salaries							
190001 - RES TEACH/TOSA SAL	60,661	61,283	61,283	622	0	1.0	0.0
190040 - OTH CERT HOURLY	978	1,556	1,556	578	0	59.2	0.0
190060 - OTHER CERTIFICATED STIPEND	18,555	18,555	18,555	0	0	0.0	0.0
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$80,193	\$81,394	\$81,394	\$1,200	\$0	1.5	0.0
1000 - 1999 Certificated Personnel Salaries	\$2,218,925	\$2,344,504	\$2,360,652	\$141,727	\$16,148	6.4	0.7
Percent of Total	32.2%	31.1%	31.5%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	20,996	22,644	23,290	2,294	646	10.9	2.9
210040 - INSTRUCTIONAL HOURLY	2,288	7,618	7,618	5,330	0	232.9	0.0
210050 - INSTR ASSIST SUB	5,760	2,000	2,000	(3,760)	0	(65.3)	0.0
210070 - INSTRUCT ASST OT	599	1,000	1,000	401	0	67.0	0.0
	\$29,643	\$33,262	\$33,908	\$4,265	\$646	14.4	1.9
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	95,326	92,371	100,368	5,043	7,997	5.3	8.7
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	264	500	500	236	0	89.3	0.0
	\$95,590	\$92,871	\$100,868	\$5,278	\$7,997	5.5	8.6
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	272,028	272,639	272,639	611	0	0.2	0.0
	\$272,028	\$272,639	\$272,639	\$611	\$0	0.2	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	956,288	1,004,829	974,473	18,185	(30,356)	1.9	(3.0)
240040 - CLASS BUSINESS SUPPORT HRLY	5,152	15,410	15,611	10,459	201	203.0	1.3
240050 - CLASS BUSINESS SUPPORT SUB	17,178	9,500	13,546	(3,632)	4,046	(21.1)	42.6
240070 - CLASS BUSINESS SUPPORT OT	715	0	0	(715)	0	(100.0)	N/A
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$979,333	\$1,029,739	\$1,003,629	\$24,296	(\$26,110)	2.5	(2.5)
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	10,418	9,000	9,000	(1,418)	0	(13.6)	0.0
290060 - CLASSIFIED STIPEND	891	880	1,760	869	880	97.6	100.0
290070 - OTH CLASSIFIED OT	428	850	850	422	0	98.7	0.0
290090 - OTHER CLASSIFIED SAL	220,067	205,876	205,471	(14,596)	(405)	(6.6)	(0.2)
	\$231,803	\$217,006	\$217,481	(\$14,322)	\$475	(6.2)	0.2
2000 - 2999 Classified Personnel Salaries	\$1,608,396	\$1,645,518	\$1,628,525	\$20,129	(\$16,993)	1.3	(1.0)
Percent of Total	23.4%	21.8%	21.7%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	371,281	410,194	398,057	26,776	(12,138)	7.2	(3.0)

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	3,097	7,521	7,521	4,424	0	142.9	0.0
	\$374,378	\$417,716	\$405,578	\$31,200	(\$12,138)	8.3	(2.9)
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	20,765	20,304	20,484	(281)	180	(1.4)	0.9
310291 - STRS CLASSIFIED	20	100	100	80	0	400.8	0.0
	\$20,785	\$20,404	\$20,584	(\$200)	\$180	(1.0)	0.9
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	19,411	0	1,822	(17,589)	1,822	(90.6)	N/A
320190 - PERS CERTIFICATED	18	0	14	(4)	14	(21.4)	N/A
	\$19,429	\$0	\$1,837	(\$17,593)	\$1,837	(90.5)	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	343,371	368,927	366,018	22,647	(2,909)	6.6	(0.8)
320290 - PERS CLASSIFIED	3,575	5,206	5,735	2,160	529	60.4	10.2
	\$346,946	\$374,134	\$371,754	\$24,808	(\$2,380)	7.2	(0.6)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	4,479	18,616	25,281	20,802	6,665	464.5	35.8
330101 - MEDICARE CERT	31,087	33,596	32,264	1,177	(1,332)	3.8	(4.0)
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	344	344	344	N/A	N/A
330190 - SOCIAL SECURITY CERT	229	235	235	6	0	2.5	0.0
330191 - MEDICARE CERT	463	619	619	156	0	33.6	0.0
330192 - SUPPLEMENTAL RETIREMENT CERT	268	315	315	47	0	17.6	0.0
	\$36,526	\$53,381	\$59,058	\$22,532	\$5,677	61.7	10.6
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	77,438	90,095	88,986	11,549	(1,109)	14.9	(1.2)
330201 - MEDICARE CLASS	21,978	23,160	23,034	1,055	(126)	4.8	(0.5)
330202 - SUPPLEMENTAL RETIREMENT CLASS	5,776	3,900	4,125	(1,651)	225	(28.6)	5.8
330290 - SOCIAL SECURITY CLASS	954	1,002	1,268	314	267	32.9	26.6
330291 - MEDICARE CLASS	620	448	521	(99)	73	(16.0)	16.4
330292 - SUPPLEMENTAL RETIREMENT CLASS	580	320	399	(181)	79	(31.3)	24.5
	\$107,347	\$118,925	\$118,333	\$10,987	(\$592)	10.2	(0.5)

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	297,385	334,927	302,851	5,466	(32,076)	1.8	(9.6)
340112 - DENTAL CERT	18,503	73,558	24,896	6,393	(48,663)	34.5	(66.2)
340113 - VISION CERT	3,556	4,194	3,558	2	(636)	0.1	(15.2)
340114 - LIFE INS CERT	1,430	1,664	1,608	178	(56)	12.4	(3.4)
	\$320,874	\$414,343	\$332,913	\$12,039	(\$81,430)	3.8	(19.7)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	249,142	270,204	273,332	24,191	3,128	9.7	1.2
340212 - DENTAL CLASS	16,320	16,058	15,989	(331)	(69)	(2.0)	(0.4)
340213 - VISION CLASS	3,264	3,263	3,250	(14)	(13)	(0.4)	(0.4)
340214 - LIFE INS CLASS	1,130	1,158	1,289	159	130	14.1	11.3
340216 - DIS CLASS	4,318	5,656	4,981	662	(675)	15.3	(11.9)
	\$274,174	\$296,339	\$298,840	\$24,666	\$2,501	9.0	0.8
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,068	1,142	1,117	49	(25)	4.6	(2.2)
350190 - SUI CERT	16	38	38	22	0	137.8	0.0
	\$1,084	\$1,181	\$1,156	\$71	(\$25)	6.6	(2.1)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	762	1,366	1,353	591	(13)	77.5	(0.9)
350290 - SUI CLASS	21	24	24	3	0	12.4	0.5
	\$784	\$1,390	\$1,377	\$593	(\$13)	75.7	(0.9)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	26,239	24,655	24,090	(2,149)	(565)	(8.2)	(2.3)
360190 - W/C CERT	388	417	417	29	0	7.5	0.0
	\$26,627	\$25,072	\$24,507	(\$2,120)	(\$565)	(8.0)	(2.3)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	18,776	16,764	16,598	(2,179)	(167)	(11.6)	(1.0)
360290 - W/C CLASS	482	336	383	(99)	48	(20.6)	14.2
	\$19,259	\$17,100	\$16,981	(\$2,278)	(\$119)	(11.8)	(0.7)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	59,234	80,178	73,791	14,556	(6,388)	24.6	(8.0)
	\$59,234	\$80,178	\$73,791	\$14,556	(\$6,388)	24.6	(8.0)

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	38,449	41,516	42,447	3,998	932	10.4	2.2
	\$38,449	\$41,516	\$42,447	\$3,998	\$932	10.4	2.2
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
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,747	9,198	8,901	154	(297)	1.8	(3.2)
390104 - AB 1522 ACCRUAL	32	0	0	(32)	0	(100.0)	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	129	173	173	43	0	33.6	0.0
390194 - AB 1522 ACCRUAL	97	90	90	(7)	0	(7.5)	0.0
	\$9,005	\$9,461	\$9,164	\$159	(\$297)	1.8	(3.1)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	6,262	6,457	6,603	340	146	5.4	2.3
390204 - AB 1522 ACCRUAL	1,684	1,043	1,043	(641)	0	(38.1)	0.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	171	116	142	(29)	26	(17.0)	22.8
390294 - AB 1522 ACCRUAL	274	142	214	(60)	72	(21.9)	50.4
	\$8,392	\$7,758	\$8,002	(\$390)	\$244	(4.6)	3.1
3000 - 3999 Employee Benefits	\$1,663,292	\$1,878,895	\$1,786,321	\$123,029	(\$92,575)	7.4	(4.9)
Percent of Total	24.2%	24.9%	23.9%				
1000 - 3999 Employee Compensation % of Total	79.8%	77.8%	77.1%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	73,324	90,000	90,550	17,226	550	23.5	0.6
410001 - BOOKSTORE INV ADJ	24,008	0	0	(24,008)	0	(100.0)	N/A
	\$97,332	\$90,000	\$90,550	(\$6,782)	\$550	(7.0)	0.6
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	65,428	105,804	125,439	60,011	19,635	91.7	18.6
430004 - PRINTING/PUBLISHING	112,871	134,132	134,132	21,261	0	18.8	0.0
430005 - FOOD/IN-HOUSE MEETINGS	7,337	8,395	8,524	1,188	129	16.2	1.5
430008 - SUPPLIES NON-CLASSROOM	42,826	52,200	48,621	5,795	(3,579)	13.5	(6.9)
430009 - FOOD STUDENT EDUCATION	0	0	0	0	0	N/A	N/A
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	9,561	10,000	12,000	2,439	2,000	25.5	20.0
	\$238,022	\$310,530	\$328,716	\$90,694	\$18,185	38.1	5.9
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	213,821	328,222	318,228	104,407	(9,994)	48.8	(3.0)
	\$213,821	\$328,222	\$318,228	\$104,407	(\$9,994)	48.8	(3.0)
4000 - 4999 Books and Supplies	\$549,176	\$728,752	\$737,494	\$188,318	\$8,742	34.3	1.2
Percent of Total	8.0%	9.7%	9.8%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	47,914	39,925	39,568	(8,346)	(357)	(17.4)	(0.9)
520010 - FIXED MILEAGE ALLOWANCE	555	600	600	45	0	8.0	0.0
	\$48,469	\$40,525	\$40,168	(\$8,301)	(\$357)	(17.1)	(0.9)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	5,980	4,230	4,230	(1,750)	0	(29.3)	0.0
	\$5,980	\$4,230	\$4,230	(\$1,750)	\$0	(29.3)	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	4,252	9,000	9,000	4,748	0	111.7	0.0
550050 - PEST CONTROL	792	1,100	1,100	308	0	38.9	0.0
550080 - PG&E	95,387	100,000	100,000	4,613	0	4.8	0.0
	\$100,431	\$110,100	\$110,100	\$9,670	\$0	9.6	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	1,122	0	800	(322)	800	(28.7)	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	4,752	5,300	5,300	548	0	11.5	0.0
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	750	500	1,600	850	1,100	113.3	220.0
560006 - REPAIR EQUIP	173	2,700	2,700	2,527	0	1462.9	0.0
560007 - MUSIC REPAIR	290	0	0	(290)	0	(100.0)	N/A
560010 - BLDG LEASE/RENTS	4,180	4,500	4,500	320	0	7.7	0.0
	\$11,267	\$13,000	\$14,900	\$3,633	\$1,900	32.2	14.6
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	8,300	8,300	8,300	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	90	0	0	(90)	0	(100.0)	N/A
575020 - DIRECT COST/TRANSP INTERFUND	8,708	8,000	5,490	(3,218)	(2,510)	(37.0)	(31.4)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	6,977	7,650	8,160	1,183	510	17.0	6.7
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	130	572	572	442	0	340.3	0.0
575080 - INTER-FUND DIRECT COST FUEL	396	500	500	104	0	26.1	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	0	0	0	N/A	N/A
	\$13,302	\$22,022	\$20,022	\$6,721	(\$2,000)	50.5	(9.1)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	60,447	152,400	152,400	91,953	0	152.1	0.0
580002 - CONTRACT SERVICES	297,398	321,100	321,300	23,902	200	8.0	0.1
580005 - LEGAL SERVICES	0	1,000	1,000	1,000	0	N/A	0.0
580006 - ADVERTISING	6,111	18,000	18,000	11,889	0	194.5	0.0
580008 - FEES/ADMISSION - STUDENTS	(10)	3,200	5,200	5,210	2,000	(54550.3)	62.5
580009 - FEES / OTHER	26,832	17,000	17,000	(9,832)	0	(36.6)	0.0
580010 - SOFTWARE LICENSE	44,394	56,300	70,407	26,013	14,107	58.6	25.1
	\$435,172	\$569,000	\$585,307	\$150,136	\$16,307	34.5	2.9

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
5000 - 5999 Services and Other Operating Expenditures							
5900 - Communications							
590001 - PHONE CERTIFICATED	5,324	6,217	6,217	893	0	16.8	0.0
590002 - PHONE CLASSIFIED	2,783	3,197	3,197	414	0	14.9	0.0
590005 - COMMUNICATION/POSTAGE	95,970	61,350	71,350	(24,620)	10,000	(25.7)	16.3
	\$104,078	\$70,764	\$80,764	(\$23,314)	\$10,000	(22.4)	14.1
5000 - 5999 Services and Other Operating Expenditures	\$718,697	\$829,641	\$855,491	\$136,794	\$25,850	19.0	3.1
Percent of Total	10.4%	11.0%	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	0	0	0	0	0	N/A	N/A
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	123,607	119,574	119,574	(4,033)	0	(3.3)	0.0
	\$123,607	\$119,574	\$119,574	(\$4,033)	\$0	(3.3)	0.0
7000 - 7499 Other Outgo	\$123,607	\$119,574	\$119,574	(\$4,033)	\$0	(3.3)	0.0
Percent of Total	1.8%	1.6%	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

2024-2025 Child Development Fund Budget

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

I. 2024-25 Child Development Revenues

A. State Revenues

State Revenues changed from \$24,363,463 at Adopted Budget to \$24,683,998 at First Interim, an increase of \$320,535. The increase is due to the California State Preschool Program (CSPP) receiving Cost of Care Plus Rate funds, as well as being awarded an increase in funding to expand our preschool program. These increases are partially offset by a decrease in Expanded Learning Opportunities Program (ELO-P) revenues. Rate 1 LEAs are districts with greater than or equal to a 75% Unduplicated Pupil Percentage (UPP) in grades TK-12. Clovis Unified is considered a Rate 2 district. The Rate 2 funding calculation is based on the amount of funds remaining from the appropriation in the allocated State budget after the amount allocated to Rate 1 LEAs .

<u>Item</u>	<u>Budget Adjustment</u>	
Cost of Care Plus Rate	\$	1,309,280
CSPP Expansion Funds		999,046
Arts and Music in Schools		(3,153)
ELO-P		<u>(1,984,638)</u>
Change from Adopted to 1 st Interim	\$	<u>320,535</u>
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 24,363,463	\$ 24,683,998
		<u>Increase/(Decrease)</u>
		\$ 320,535

B. Local Revenues

Local Revenues changed from \$5,111,510 at Adopted Budget to \$5,029,398 at First Interim, a decrease of \$82,112. The decrease is contributed to refunds that are being issued to families from Expanded Learning Club (ELC) due to students qualifying for the no fee program. Additionally, Private Pay Preschool is projecting less revenue based on lower enrollment than projected at Adopted Budget.

<u>Item</u>		<u>Budget Adjustment</u>
Private Pay Preschool		\$ (24,010)
Expanded Learning Club		(58,102)
Change from Adopted to 1 st Interim		<u>\$ (82,112)</u>
<u>2024-25</u>	<u>2024-25</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,111,510	\$ 5,029,398	\$ (82,112)

C. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$29,474,973 at Adopted Budget to \$29,713,396 at First Interim, an increase of \$238,423.

Change from Adopted to 1 st Interim		\$ 238,423
<u>2024-25</u>	<u>2024-25</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 29,474,973	\$ 29,713,396	\$ 238,423

II. 2024-25 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$3,341,071 at Adopted Budget to \$3,515,804 at First Interim, an increase of \$174,733. The increase is contributed to an increase in the Full Time Equivalent (FTE) percentage for our Teacher Assistants within CSPP. Teacher stipends were initially issued for Curriculum Design, funded by CSPP, contributing \$36,500 to the variance since these stipends were intended to be paid last fiscal year but were not submitted in time. Teacher Salaries also saw an increase in FTE as CSPP promoted an Associate Teacher from part-time to full-time.

<u>Item</u>	<u>Budget Adjustment</u>	
Teacher Assistants	\$ 105,753	
Teacher Stipends	36,500	
Teacher Salaries	29,154	
Nurse & Psych	7,446	
Teacher Substitutes	(500)	
Other Cert. position additions	<u>(3,620)</u>	
Change from Adopted to 1 st Interim	<u>\$ 174,733</u>	
<u>2024-25</u>	<u>2024-25</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,341,071	\$ 3,515,804	\$ 174,733

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$8,477,786 at Adopted Budget to \$8,235,153 at First Interim, a decrease of \$242,632. The projected number of Child Development Aides has been reduced from our initial Adopted Budget projection. We have closed Instructional Aide positions within our Expanded Learning Club as we overestimated the number of Instructional Aides needed. These funds have been reallocated to Contracted Service accounts.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified Management	\$ (6,624)	
Classified Instruction	(35,873)	
Other Classified Salaries	<u>(200,136)</u>	
Change from Adopted to 1st Interim	<u>\$ (242,632)</u>	
	2024-25	2024-25
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 8,477,786	\$ 8,235,153	\$ (242,632)

C. Employee Benefits

Employee Benefits changed from \$4,169,114 at Adopted Budget to \$4,062,661 at First Interim, a decrease of \$106,453. The decrease is due to the previously mentioned changes in salaries.

<u>Item</u>	<u>Budget Adjustment</u>	
STRS	\$ 24,796	
Health, Dental, Vision, Life & Oth.	8,189	
Social Sec./Medicare	(18,730)	
PERS	<u>(120,708)</u>	
Change from Adopted to 1st Interim	<u>\$ (106,453)</u>	
	2024-25	2024-25
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 4,169,114	\$ 4,062,661	\$ (106,453)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$1,990,935 at Adopted Budget to \$3,126,274 at First Interim, an increase of \$1,135,339. The increase is due to the CSPP expansion funds placed in a supplies account until a detailed plan has been finalized. There was also an increase in equipment needs for Expanded Learning Club expenses that were initiated last year but not finalized.

<u>Item</u>	<u>Budget Adjustment</u>	
Material and Supplies	\$ 990,519	
Equipment ELC	<u>144,820</u>	
Change from Adopted to 1st Interim	<u>\$ 1,135,339</u>	
	2024-25	2024-25
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,990,935	\$ 3,126,274	\$ 1,135,339

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$1,515,833 at Adopted Budget to \$4,073,025 at First Interim, an increase of \$2,557,192. The increase is primarily related to direct cost transfers. Expanded Learning Club plans to implement an afterschool program for elementary sites to establish an athletic co-curricular program for all ELC students. Contracted services and operating expenditures saw an increase in budget in an effort to use external resources to expand CSPP services. On the other hand, non-capitalized improvements saw a decrease as efforts to replace and/or enhance play structures in now being planned in phases. This alleviates budget constraints for Expanded Learning Club allowing for the reallocation of budget to other expense accounts.

<u>Item</u>	<u>Budget Adjustment</u>	
Athletic Stipends	\$ 2,649,135	
Contract Services/Fees/Software	124,482	
Other	1,147	
Non-Capitalized Improvements	<u>(217,572)</u>	
Change from Adopted to 1st Interim	<u>\$ 2,557,192</u>	
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,515,833	\$ 4,073,025
		<u>Increase/(Decrease)</u>
		\$ 2,557,192

F. Capital Outlay

Capital Outlay expenditures changed from \$1,510,000 at Adopted Budget to \$1,710,000 at First Interim, an increase of \$200,000. Expanded Learning Club initiated the purchase and installation of portables in previous fiscal years. However, the completion is anticipated in the current fiscal year, resulting in costs being shifted accordingly.

Change from Adopted to 1st Interim		\$ 200,000
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 1,510,000	\$ 1,710,000
		<u>Increase/(Decrease)</u>
		\$ 200,000

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$784,824 at Adopted Budget to \$881,314 at First Interim, an increase of \$96,489 in expenditures applicable to indirect cost charges.

Change from Adopted to 1st Interim		\$ 96,489
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 784,824	\$ 881,314
		<u>Increase/(Decrease)</u>
		\$ 96,489

H. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$21,789,563, at Adopted Budget to \$25,604,231 at First Interim, an increase of \$ 3,814,668.

Change from Adopted to 1st Interim		\$ 3,814,668
2024-25 Adopted Budget	2024-25 1st Int. Budget	Increase/(Decrease)
\$ 21,789,563	\$ 25,604,231	\$ 3,814,668

III. Fund Balance

Total revenues are \$29,713,396 and total expenditures are \$25,604,231 at First Interim. This results in a surplus of \$4,109,165 and an ongoing surplus of \$2,494,059. CSPP is developing a plan on how to expand their existing and/or to create new programs within Preschool. Expanded Learning Club is also expanding their program by increasing the students served. These changes 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. 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 2024-25 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/24	\$ 24,489,686
2024-25 Revenues	\$29,713,396
2024-25 Expenditures	\$25,604,231
Surplus/(Deficit) (1)	\$ 4,109,165
Ending Fund Balance, Projected, 6/30/25	\$ 28,598,851
Components of Fund Balance	
Restricted:	
ELO-P	\$ 14,398,887
One-Time CSPP Prop 98 Funds	3,348,144
Pre-School Reserve	146,850
Assigned:	
Private Pay Preschool	255,347
Subtotal of Components	\$ 18,149,228
General Reserve, Projected, 6/30/25	\$ 10,449,623
General Reserve as % of Expenditures	40.81%
One-Time Items in 2024-25:	
One-Time Portables & Cap. Outlay Exp.	1,710,000
23-24 Equipment Expenses	144,820
Prop 28 Carryover	128,520
One-Time ARPA Rate Supp. Exp.	65,252
23-24 Teacher Stipends	36,500
Excess ELC Revenues	(3,700,198)
Total One-Time (2)	\$ (1,615,106)
Ongoing Operating Surplus/(Deficit) (1+2)	\$ 2,494,059

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$32,010,762	\$29,474,973	\$29,713,396	(\$2,297,366)	\$238,423	(7.2)	0.8
8100 - 8299 Federal Revenue							
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	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	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	26,462,350	24,363,463	24,683,998	(1,778,352)	320,535	(6.7)	1.3
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$26,462,350	\$24,363,463	\$24,683,998	(\$1,778,352)	\$320,535	(6.7)	1.3
8300 - 8599 Other State Revenue	\$26,462,350	\$24,363,463	\$24,683,998	(\$1,778,352)	\$320,535	(6.7)	1.3
Percent of Total	82.7%	82.7%	83.1%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	576,752	500,000	500,000	(76,752)	0	(13.3)	0.0
	\$576,752	\$500,000	\$500,000	(\$76,752)	\$0	(13.3)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	100,096	0	0	(100,096)	0	(100.0)	N/A
	\$100,096	\$0	\$0	(\$100,096)	\$0	(100.0)	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	122,016	111,510	29,398	(92,618)	(82,112)	(75.9)	(73.6)
	\$122,016	\$111,510	\$29,398	(\$92,618)	(\$82,112)	(75.9)	(73.6)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	4,749,548	4,500,000	4,500,000	(249,548)	0	(5.3)	0.0
	\$4,749,548	\$4,500,000	\$4,500,000	(\$249,548)	\$0	(5.3)	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	\$5,548,412	\$5,111,510	\$5,029,398	(\$519,014)	(\$82,112)	(9.4)	(1.6)
Percent of Total	17.3%	17.3%	16.9%				
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 7/1/2024 - 6/30/2025

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 7/1/2024 - 6/30/2025

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	\$25,136,836	\$21,789,563	\$25,604,231	\$467,395	\$3,814,668	1.9	17.5
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,165,791	1,208,544	1,237,699	71,908	29,154	6.2	2.4
110015 - TEACHER ASSIST	611,523	650,612	756,364	144,841	105,753	23.7	16.3
110040 - TEACH SAL SUMMER/HOURLY	150,208	144,500	140,880	(9,328)	(3,620)	(6.2)	(2.5)
110050 - TEACH SAL SUB	220,519	176,000	175,500	(45,019)	(500)	(20.4)	(0.3)
110060 - TEACH SAL STIPEND	209,896	23,084	59,584	(150,313)	36,500	(71.6)	158.1
	\$2,357,936	\$2,202,740	\$2,370,026	\$12,090	\$167,287	0.5	7.6
1200 - Certificated Pupil Support Salaries							
120003 - PSYCH/MENTAL HEALTH SP SAL	125,091	125,091	125,091	0	0	0.0	0.0
120004 - NURSE SAL	117,060	126,550	133,997	16,937	7,447	14.5	5.9
120040 - PUPIL SUPPORT HRLY	14,681	10,000	10,000	(4,681)	0	(31.9)	0.0
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$256,831	\$261,641	\$269,088	\$12,257	\$7,447	4.8	2.8
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	228,070	229,873	229,873	1,803	0	0.8	0.0
130008 - DIST ADM SAL	650,407	646,817	646,817	(3,590)	0	(0.6)	0.0
	\$878,477	\$876,690	\$876,690	(\$1,787)	\$0	(0.2)	0.0
1000 - 1999 Certificated Personnel Salaries	\$3,493,244	\$3,341,071	\$3,515,804	\$22,560	\$174,733	0.6	5.2
Percent of Total	13.9%	15.3%	13.7%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	567,584	622,799	564,676	(2,908)	(58,123)	(0.5)	(9.3)
210040 - INSTRUCTIONAL HOURLY	82,451	71,000	70,250	(12,201)	(750)	(14.8)	(1.1)
210050 - INSTR ASSIST SUB	69,325	45,200	45,200	(24,125)	0	(34.8)	0.0
210060 - CLASS INSTRUCTIONAL STIPEND	105,000	0	23,000	(82,000)	23,000	(78.1)	N/A
210070 - INSTRUCT ASST OT	0	0	0	0	0	N/A	N/A
	\$824,360	\$738,999	\$703,126	(\$121,234)	(\$35,873)	(14.7)	(4.9)
2200 - Classified Support Salaries							
220040 - CLASS SUPPORT HOURLY	14,137	12,000	12,000	(2,137)	0	(15.1)	0.0
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$14,137	\$12,000	\$12,000	(\$2,137)	\$0	(15.1)	0.0
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	834,630	847,125	840,502	5,872	(6,624)	0.7	(0.8)
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
	\$834,630	\$847,125	\$840,502	\$5,872	(\$6,624)	0.7	(0.8)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	731,829	699,056	694,241	(37,589)	(4,815)	(5.1)	(0.7)
240040 - CLASS BUSINESS SUPPORT HRLY	200	0	0	(200)	0	(100.0)	N/A
240050 - CLASS BUSINESS SUPPORT SUB	3,908	2,000	5,000	1,092	3,000	27.9	150.0
240070 - CLASS BUSINESS SUPPORT OT	5,047	5,000	5,000	(47)	0	(0.9)	0.0
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$740,984	\$706,056	\$704,241	(\$36,744)	(\$1,815)	(5.0)	(0.3)
2900 - Other Classified Salaries							
290020 - CHILD DEV OTH CLASS SAL	4,776,281	5,240,184	5,037,863	261,582	(202,321)	5.5	(3.9)
290040 - OTH CL HOURLY	192,529	252,958	256,958	64,429	4,000	33.5	1.6
290050 - OTHER CLASS SUB	384,110	380,000	380,000	(4,110)	0	(1.1)	0.0
290060 - CLASSIFIED STIPEND	464	464	464	0	0	0.0	0.0
290090 - OTHER CLASSIFIED SAL	189,306	300,000	300,000	110,694	0	58.5	0.0
	\$5,542,690	\$6,173,606	\$5,975,285	\$432,595	(\$198,321)	7.8	(3.2)
2000 - 2999 Classified Personnel Salaries	\$7,956,800	\$8,477,786	\$8,235,153	\$278,353	(\$242,632)	3.5	(2.9)
Percent of Total	31.7%	38.9%	32.2%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

Fund: 12
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
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	500,910	466,686	489,251	(11,659)	22,565	(2.3)	4.8
310190 - STRS CERT	25,203	35,526	35,431	10,227	(96)	40.6	(0.3)
	\$526,113	\$502,212	\$524,681	(\$1,432)	\$22,469	(0.3)	4.5
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	45,502	64,152	66,418	20,915	2,266	46.0	3.5
310291 - STRS CLASSIFIED	709	0	61	(648)	61	(91.4)	N/A
	\$46,211	\$64,152	\$66,479	\$20,267	\$2,327	43.9	3.6
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	16,089	104,099	115,671	99,581	11,572	618.9	11.1
320190 - PERS CERTIFICATED	357	0	0	(357)	0	(100.0)	N/A
	\$16,446	\$104,099	\$115,671	\$99,224	\$11,572	603.3	11.1
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	1,331,331	1,392,570	1,259,681	(71,651)	(132,889)	(5.4)	(9.5)
320290 - PERS CLASSIFIED	90,945	206,434	207,043	116,098	609	127.7	0.3
	\$1,422,276	\$1,599,004	\$1,466,723	\$44,447	(\$132,280)	3.1	(8.3)
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	13,574	23,860	26,512	12,939	2,652	95.3	11.1
330101 - MEDICARE CERT	46,802	45,749	48,290	1,488	2,541	3.2	5.6
330102 - SUPPLEMENTAL RETIREMENT CERT	14,966	12,257	12,794	(2,173)	537	(14.5)	4.4
330190 - SOCIAL SECURITY CERT	1,022	0	0	(1,022)	0	(100.0)	N/A
330191 - MEDICARE CERT	3,410	2,697	2,690	(720)	(7)	(21.1)	(0.3)
330192 - SUPPLEMENTAL RETIREMENT CERT	2,909	0	0	(2,909)	0	(100.0)	N/A
	\$82,683	\$84,563	\$90,285	\$7,603	\$5,723	9.2	6.8
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	307,866	319,184	290,151	(17,714)	(29,033)	(5.8)	(9.1)
330201 - MEDICARE CLASS	102,996	111,790	108,181	5,185	(3,609)	5.0	(3.2)
330202 - SUPPLEMENTAL RETIREMENT CLASS	71,809	83,461	91,243	19,434	7,782	27.1	9.3
330290 - SOCIAL SECURITY CLASS	23,500	47,316	47,548	24,048	232	102.3	0.5
330291 - MEDICARE CLASS	11,577	11,138	11,228	(349)	90	(3.0)	0.8
330292 - SUPPLEMENTAL RETIREMENT CLASS	15,590	188	271	(15,319)	84	(98.3)	44.5
	\$533,337	\$573,076	\$548,623	\$15,286	(\$24,453)	2.9	(4.3)

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	247,859	313,736	310,875	63,016	(2,860)	25.4	(0.9)
340112 - DENTAL CERT	21,633	26,309	26,120	4,487	(189)	20.7	(0.7)
340113 - VISION CERT	4,158	5,056	5,020	862	(36)	20.7	(0.7)
340114 - LIFE INS CERT	1,490	1,699	2,109	619	410	41.5	24.2
	\$275,140	\$346,800	\$344,124	\$68,984	(\$2,676)	25.1	(0.8)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	354,135	531,093	542,951	188,815	11,857	53.3	2.2
340212 - DENTAL CLASS	30,551	43,471	43,335	12,784	(136)	41.8	(0.3)
340213 - VISION CLASS	5,871	8,354	8,328	2,457	(26)	41.8	(0.3)
340214 - LIFE INS CLASS	1,937	2,630	3,360	1,423	730	73.4	27.8
340216 - DIS CLASS	3,153	3,356	1,781	(1,372)	(1,574)	(43.5)	(46.9)
	\$395,649	\$588,904	\$599,755	\$204,106	\$10,851	51.6	1.8
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	1,605	1,578	1,665	60	88	3.7	5.6
350190 - SUI CERT	118	93	93	(25)	0	(21.2)	(0.3)
	\$1,723	\$1,671	\$1,758	\$35	\$87	2.0	5.2
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	3,552	3,855	3,730	179	(125)	5.0	(3.2)
350290 - SUI CLASS	399	384	387	(12)	3	(2.9)	0.8
	\$3,951	\$4,239	\$4,118	\$167	(\$121)	4.2	(2.9)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	39,096	31,551	33,303	(5,793)	1,752	(14.8)	5.6
360190 - W/C CERT	2,823	1,860	1,855	(968)	(5)	(34.3)	(0.3)
	\$41,919	\$33,411	\$35,158	(\$6,761)	\$1,747	(16.1)	5.2
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	85,832	77,096	74,607	(11,224)	(2,489)	(13.1)	(3.2)
360290 - W/C CLASS	9,497	7,682	7,744	(1,753)	63	(18.5)	0.8
	\$95,329	\$84,778	\$82,352	(\$12,977)	(\$2,426)	(13.6)	(2.9)
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	53,508	61,146	61,846	8,338	700	15.6	1.1
	\$53,508	\$61,146	\$61,846	\$8,338	\$700	15.6	1.1

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	57,328	73,787	74,060	16,732	274	29.2	0.4
	\$57,328	\$73,787	\$74,060	\$16,732	\$274	29.2	0.4
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	13,032	12,620	13,321	289	701	2.2	5.6
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390193 - SELF INSUR CERT	941	744	742	(199)	(2)	(21.1)	(0.3)
390194 - AB 1522 ACCRUAL	458	0	0	(458)	0	(100.0)	N/A
	\$14,431	\$13,364	\$14,063	(\$368)	\$699	(2.5)	5.2
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	28,621	30,839	29,843	1,222	(995)	4.3	(3.2)
390204 - AB 1522 ACCRUAL	8	0	0	(8)	0	(100.0)	N/A
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	3,195	3,073	3,098	(97)	25	(3.0)	0.8
390294 - AB 1522 ACCRUAL	2,319	0	25	(2,295)	25	(98.9)	N/A
	\$34,143	\$33,911	\$32,965	(\$1,178)	(\$946)	(3.4)	(2.8)
3000 - 3999 Employee Benefits	\$3,600,188	\$4,169,114	\$4,062,661	\$462,473	(\$106,453)	12.8	(2.6)
Percent of Total	14.3%	19.1%	15.9%				
1000 - 3999 Employee Compensation % of Total	59.9%	73.4%	61.8%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	844,504	672,947	1,766,299	921,795	1,093,353	109.2	162.5
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	547,128	694,000	60,574	(486,554)	(633,426)	(88.9)	(91.3)
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	243,780	258,988	255,967	12,188	(3,021)	5.0	(1.2)
430009 - FOOD STUDENT EDUCATION	0	0	510,000	510,000	510,000	N/A	N/A
430038 - UNIFORMS	0	0	23,613	23,613	23,613	N/A	N/A
	\$1,635,412	\$1,625,935	\$2,616,454	\$981,041	\$990,519	60.0	60.9
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	460,403	365,000	509,821	49,418	144,821	10.7	39.7
	\$460,403	\$365,000	\$509,821	\$49,418	\$144,821	10.7	39.7
4000 - 4999 Books and Supplies	\$2,095,815	\$1,990,935	\$3,126,274	\$1,030,459	\$1,135,339	49.2	57.0
Percent of Total	8.3%	9.1%	12.2%				
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	36,200	99,050	99,050	62,850	0	173.6	0.0
	\$36,200	\$99,050	\$99,050	\$62,850	\$0	173.6	0.0
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	51,982	56,900	55,900	3,918	(1,000)	7.5	(1.8)
520002 - MILEAGE CLAIM REIMB	0	0	0	0	0	N/A	N/A
520010 - FIXED MILEAGE ALLOWANCE	5,188	7,624	7,624	2,437	0	47.0	0.0
	\$57,170	\$64,524	\$63,524	\$6,354	(\$1,000)	11.1	(1.5)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	1,350	1,250	2,790	1,440	1,540	106.7	123.2
	\$1,350	\$1,250	\$2,790	\$1,440	\$1,540	106.7	123.2
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 7/1/2024 - 6/30/2025

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	202,830	595,000	371,825	168,995	(223,175)	83.3	(37.5)
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	26,126	23,400	30,800	4,674	7,400	17.9	31.6
560006 - REPAIR EQUIP	7,840	10,000	8,203	363	(1,797)	4.6	(18.0)
	\$236,795	\$628,400	\$410,828	\$174,033	(\$217,572)	73.5	(34.6)
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
	\$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	12,124	10,600	10,600	(1,524)	0	(12.6)	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	6,360	1,000	1,000	(5,360)	0	(84.3)	0.0
575020 - DIRECT COST/TRANSP INTERFUND	20,294	20,400	20,400	106	0	0.5	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	427,603	0	0	(427,603)	0	(100.0)	N/A
575040 - DIRECT COST/GAD/INTERF	14,283	15,700	15,100	817	(600)	5.7	(3.8)
575050 - DIRECT COST/COPIER INTERFUND	3,125	2,400	2,400	(725)	0	(23.2)	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	1,660	1,700	1,700	40	0	2.4	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	2,717	2,717	2,717	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	15,542	14,250	14,250	(1,292)	0	(8.3)	0.0
575080 - INTER-FUND DIRECT COST FUEL	6,655	10,000	10,000	3,345	0	50.3	0.0
575090 - DC TRANSFER INTERFUND CD	2,503,964	0	2,649,135	145,171	2,649,135	5.8	N/A
	\$3,295,711	\$360,050	\$3,011,302	(\$284,409)	\$2,651,252	(8.6)	736.4
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	121,339	208,959	277,632	156,293	68,673	128.8	32.9
580006 - ADVERTISING	500	500	597	97	97	19.4	19.4
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	15,719	500	15,178	(541)	14,678	(3.4)	2935.5
580009 - FEES / OTHER	68,616	118,250	137,553	68,937	19,303	100.5	16.3
580010 - SOFTWARE LICENSE	1,400	3,000	24,731	23,331	21,731	1666.5	724.4
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$207,573	\$331,209	\$455,690	\$248,117	\$124,482	119.5	37.6

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	8,550	8,370	9,360	810	990	9.5	11.8
590002 - PHONE CLASSIFIED	11,610	11,880	11,880	270	0	2.3	0.0
590005 - COMMUNICATION/POSTAGE	8,431	11,100	8,600	169	(2,500)	2.0	(22.5)
	\$28,591	\$31,350	\$29,840	\$1,249	(\$1,510)	4.4	(4.8)
5000 - 5999 Services and Other Operating Expenditures	\$3,863,390	\$1,515,833	\$4,073,025	\$209,635	\$2,557,192	5.4	168.7
Percent of Total	15.4%	7.0%	15.9%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	43,763	10,000	10,000	(33,763)	0	(77.1)	0.0
	\$43,763	\$10,000	\$10,000	(\$33,763)	\$0	(77.1)	0.0
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	3,129,890	1,500,000	1,700,000	(1,429,890)	200,000	(45.7)	13.3
	\$3,129,890	\$1,500,000	\$1,700,000	(\$1,429,890)	\$200,000	(45.7)	13.3
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	89,757	0	0	(89,757)	0	(100.0)	N/A
	\$89,757	\$0	\$0	(\$89,757)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$3,263,409	\$1,510,000	\$1,710,000	(\$1,553,409)	\$200,000	(47.6)	13.2
Percent of Total	13.0%	6.9%	6.7%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	863,990	784,824	881,314	17,324	96,489	2.0	12.3
	\$863,990	\$784,824	\$881,314	\$17,324	\$96,489	2.0	12.3
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	\$863,990	\$784,824	\$881,314	\$17,324	\$96,489	2.0	12.3
Percent of Total	3.4%	3.6%	3.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
2024-2025 Cafeteria Fund Budget

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

I. 2024-25 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$12,892,677 at Adopted Budget to \$14,516,000 at First Interim, an increase of \$1,623,323. The increase is due to higher meal program reimbursement attributed to increased student participation in both the National School Lunch Program (NSLP) and the School Breakfast Program (SBP) in conjunction with an increased reimbursement rate for both programs. In addition, there was also an increase in Federal commodities for the new school year.

<u>Item</u>		<u>Budget Adjustment</u>
Increased Participation/Rates		\$ 1,304,242
Increased Federal Commodities		<u>319,081</u>
Change from Adopted to 1st Interim		<u>\$ 1,623,323</u>
<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 12,892,677	\$ 14,516,000	\$ 1,623,323

B. State Revenues

State Revenues changed from \$15,551,399 at Adopted Budget to \$16,779,290 at First Interim, an increase of \$1,227,891. This growth is primarily attributed to higher-than-anticipated student participation in both the National School Lunch Program (NSLP) and the School Breakfast Program (SBP), as well as an increase in the state reimbursement rate.

Additionally, the District's approval to operate as a Community Eligibility Provision (CEP) district significantly contributed to the revenue increase. When combined with the California Universal Meals Program, the change in the District's Identified Student Percentage (ISP) further bolstered state revenues. The ISP is determined by the number of students directly certified as low-income due to their participation in state assistance programs such as Medi-Cal, CalFresh, and CalWorks.

Under the California Universal Meals Program, all students receive free meals regardless of socioeconomic status. Since this state program expands beyond the Federal Meal Program's eligibility guidelines—which only provide free meals to federally eligible students—the State reimburses districts for any funding gaps not covered by federal meal reimbursements. This

alignment of programs has resulted in an overall positive financial impact for the District.

<u>Item</u>	<u>Budget Adjustment</u>	
Increased Participation/Rates	\$ 843,702	
District-wide ISP	384,189	
Change from Adopted to 1 st Interim	<u>\$ 1,227,891</u>	
	<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>
	\$ 15,551,399	\$ 16,779,290
	<u>Increase/(Decrease)</u>	
	\$ 1,227,891	

C. Local Revenues

Local Revenues, which consist of ala carte sales, non-program food sales and special events, changed from \$1,186,323 at Adopted Budget to \$1,059,403 at First Interim, a decrease of \$126,920. The decrease is largely due to special event income related to vended meals for the Expanded Learning Club being lower than projected. This was caused by 14 additional sites becoming eligible for Federal snack reimbursement, and no longer being billed as vended meals. This was slightly offset by an increase in student ala carte sales and interest revenues.

<u>Item</u>	<u>Budget Adjustment</u>	
Student Ala Carte	\$ 262,044	
Interest	26,553	
Other	(2,909)	
Special Event Income	<u>(412,608)</u>	
Change from Adopted to 1 st Interim	<u>\$ (126,920)</u>	
	<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>
	\$ 1,186,323	\$ 1,059,403
	<u>Increase/(Decrease)</u>	
	\$ (126,920)	

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$29,630,399 at Adopted Budget to \$32,354,692 at First Interim, an increase of \$2,724,294.

Change from Adopted to 1 st Interim	\$ 2,724,294	
	<u>2024-25 Adopted Budget</u>	<u>2024-25 1st Int. Budget</u>
	\$ 29,630,399	\$ 32,354,692
	<u>Increase/(Decrease)</u>	
	\$ 2,724,294	

II. 2024-25 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$ 6,865,112 at Adopted Budget to \$7,655,823 at First Interim, an increase of \$790,711. The change is primarily due to an increase in food service salaries that was related to the CSEA operations unit and the District coming to an agreement on a salary increase subsequent to Adopted Budget. In addition, there were a number of new positions added to support the increase in meals served this year. There has also been an increased need for classified substitutes throughout the department.

<u>Item</u>	<u>Budget Adjustment</u>	
Food Service Salaries	\$ 379,841	
Department Growth	259,590	
Classified Substitutes	101,340	
Other	26,669	
Classified Hourly Support	23,271	
Change from Adopted to 1 st Interim	<u>\$ 790,711</u>	
	2024-25	2024-25
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,865,112	\$ 7,655,823	\$ 790,711

B. Employee Benefits

Employee Benefits changed from \$3,847,603 at Adopted Budget to \$4,137,334 at First Interim, an increase of \$289,731. Employee Benefits changed primarily due to adjustments to the classified salaries previously noted.

<u>Item</u>	<u>Budget Adjustment</u>	
CalPERS	\$ 173,958	
Social Security/Medicare	57,018	
Health & Welfare	31,899	
Retiree Benefits	15,305	
Other	11,551	
Change from Adopted to 1 st Interim	<u>\$ 289,731</u>	
	2024-25	2024-25
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,847,603	\$ 4,137,334	\$ 289,731

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$11,287,649 at Adopted Budget to \$15,708,378 at First Interim, an increase of \$4,420,729. The change is partially related to increased food costs due to a number of factors. Some of these factors include an increase in average daily meals served, an increase in menu options being offered, implementation of increased menu portion sizes, and an increase in our Federal food commodities. In addition, a large portion of Supply Chain Assistance (SCA)

carryover funds was added back into the budget. The Department is also in the middle of a large-scale equipment refresh to replace old and outdated kitchen equipment. This has caused an increase in both equipment costs & materials and supplies.

<u>Item</u>	<u>Budget Adjustment</u>	
SCA Funds Carryover	\$ 1,812,444	
Food Costs	1,655,988	
Equipment	456,948	
Federally Donated Commodities	319,081	
Food Supply Costs	107,947	
Materials & Supplies	68,321	
Change from Adopted to 1 st Interim	<u>\$ 4,420,729</u>	
	2024-25	2024-25
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 11,287,649	\$ 15,708,378	\$ 4,420,729

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$186,303 at Adopted Budget to \$260,538 at First Interim, an increase of \$74,235. The change is primarily due to a need for renting temporary refrigeration storage units to store food supplies while permanent freezer and refrigerator repairs happen throughout the District. In addition, there was a slight increase in Professional/Consulting services & Operating

Expenditures directly related to Fresno County kitchen health permits.

<u>Item</u>	<u>Budget Adjustment</u>	
Rentals & Repairs	\$ 57,626	
Consulting/Operating Expenditures	10,232	
Other	6,377	
Change from Adopted to 1 st Interim	<u>\$ 74,235</u>	
	2024-25	2024-25
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 186,303	\$ 260,538	\$ 74,235

E. Capital Outlay Expenditures

Capital Outlay Expenditures changed from \$3,456,513 at Adopted Budget to \$4,367,011 at First Interim, an increase of \$910,498. This is due to the previously mentioned department equipment refresh, which has caused an increase in budget for new equipment over \$25,000 as well as replacement capital equipment, such as ovens, steamers, walk-in freezers and refrigerators and refrigerated transport trucks. This was slightly offset by a decrease in projected cost of the Warehouse Freezer flooring repair.

<u>Item</u>	<u>Budget Adjustment</u>	
Capital Equipment Replacement	\$ 1,050,000	
Equipment \$25,000+	160,498	
Warehouse Freezer	<u>(300,000)</u>	
Change from Adopted to 1st Interim	<u>\$ 910,498</u>	
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 3,456,513	\$ 4,367,011
		<u>Increase/(Decrease)</u>
		\$ 910,498

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$852,730 at Adopted Budget to \$926,385 at First Interim, an increase of \$73,655. This is due to changes in expenditures applicable to indirect cost charges.

Change from Adopted to 1st Interim	\$ 73,655	
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 852,730	\$ 926,385
		<u>Increase/(Decrease)</u>
		\$ 73,655

G. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$26,495,911 at Adopted to \$33,055,469 at First Interim, an increase of \$6,559,558.

Change from Adopted to 1st Interim	\$ 6,559,558	
	2024-25	2024-25
	<u>Adopted Budget</u>	<u>1st Int. Budget</u>
	\$ 26,495,911	\$ 33,055,469
		<u>Increase/(Decrease)</u>
		\$ 6,559,558

III. Cafeteria Fund Balance

Total revenues are \$32,354,692 and total expenditures are \$33,055,469 at First Interim. This results in a projected deficit of \$700,777 and an ongoing surplus of \$3,892,322. The projected fund balance for the 2024-25 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/24		\$ 27,509,888
2024-25 Revenues	32,354,692	
2024-25 Expenditures	<u>33,055,469</u>	
	Surplus/(Deficit) (1)	<u>(700,777)</u>
Ending Fund Balance, 6/30/25, Projected		\$ <u>26,809,111</u>
Restricted Assigned:		
Equipment Refresh		\$ 1,500,000
New School Equipment		1,000,000
Building Lease		4,719,600
Restricted Unassigned		\$ <u>19,589,511</u>
General Reserve Percentage		59.26%
One-Time Items:		
Capital Outlay		\$ 4,067,011
Non-Capitalized Equipment		488,746
Refrigerator Truck Rentals		51,475
Student Account Refunds		<u>(14,133)</u>
Total Net One-Time (2)		<u>4,593,099</u>
Ongoing Surplus/(Deficit)		\$ <u>3,892,322</u>

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

Fund: 13 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
13 - CAFETERIA FUND	\$31,274,089	\$29,630,399	\$32,354,692	\$1,080,604	\$2,724,294	3.5	9.2
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	13,609,015	11,522,508	12,826,750	(782,265)	1,304,242	(5.7)	11.3
	\$13,609,015	\$11,522,508	\$12,826,750	(\$782,265)	\$1,304,242	(5.7)	11.3
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	1,943,052	1,370,169	1,689,250	(253,802)	319,081	(13.1)	23.3
	\$1,943,052	\$1,370,169	\$1,689,250	(\$253,802)	\$319,081	(13.1)	23.3
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	\$15,552,067	\$12,892,677	\$14,516,000	(\$1,036,067)	\$1,623,323	(6.7)	12.6
Percent of Total	49.7%	43.5%	44.9%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	14,899,244	15,551,399	16,779,290	1,880,046	1,227,891	12.6	7.9
	\$14,899,244	\$15,551,399	\$16,779,290	\$1,880,046	\$1,227,891	12.6	7.9
8300 - 8599 Other State Revenue	\$14,899,244	\$15,551,399	\$16,779,290	\$1,880,046	\$1,227,891	12.6	7.9
Percent of Total	47.6%	52.5%	51.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	38	0	0	(38)	0	(100.0)	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	237,772	263,144	525,188	287,416	262,044	120.9	99.6
863405 - FS ADULT ALA CARTE	25,865	24,344	25,864	(1)	1,520	0.0	6.2
863406 - FS SPECIAL EVENT INCOME	559,218	728,354	315,746	(243,472)	(412,608)	(43.5)	(56.6)
863407 - FS OTHER INCOME	18,793	19,177	28,881	10,088	9,704	53.7	50.6
863408 - FS OVER/SHORT	(46,258)	(30,000)	(44,133)	2,125	(14,133)	(4.6)	47.1
	\$795,428	\$1,005,019	\$851,546	\$56,118	(\$153,473)	7.1	(15.3)
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	201,005	181,304	207,857	6,852	26,553	3.4	14.6
	\$201,005	\$181,304	\$207,857	\$6,852	\$26,553	3.4	14.6
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(173,655)	0	0	173,655	0	(100.0)	N/A
	(\$173,655)	\$0	\$0	\$173,655	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$822,778	\$1,186,323	\$1,059,403	\$236,625	(\$126,920)	28.8	(10.7)
Percent of Total	2.6%	4.0%	3.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$22,218,359	\$26,495,911	\$33,055,469	\$10,837,110	\$6,559,558	48.8	24.8
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	161,397	153,705	161,930	534	8,226	0.3	5.4
220007 - MAINTENANCE SAL	185,864	176,802	186,531	667	9,729	0.4	5.5
220020 - FOOD SERVICE SAL	4,117,199	4,315,838	4,695,678	578,480	379,841	14.1	8.8
220040 - CLASS SUPPORT HOURLY	252,374	203,078	226,349	(26,025)	23,271	(10.3)	11.5
220050 - CLASS SUPPORT SUB	143,514	136,218	210,550	67,037	74,332	46.7	54.6
220070 - CLASS SUPPORT OT	0	0	13,649	13,649	13,649	N/A	N/A
220090 - CLASSIFIED SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$4,860,346	\$4,985,640	\$5,494,688	\$634,342	\$509,048	13.1	10.2
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,590,395	1,667,983	1,864,193	273,798	196,211	17.2	11.8
230040 - CLASSIFIED MANAGEMENT HRLY	0	0	0	0	0	N/A	N/A
	\$1,590,395	\$1,667,983	\$1,864,193	\$273,798	\$196,211	17.2	11.8
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	188,162	196,601	259,980	71,818	63,379	38.2	32.2
240050 - CLASS BUSINESS SUPPORT SUB	0	0	27,007	27,007	27,007	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	1,546	1,546	1,546	N/A	N/A
	\$188,162	\$196,601	\$288,533	\$100,371	\$91,933	53.3	46.8
2900 - Other Classified Salaries							
290040 - OTH CL HOURLY	320	320	0	(320)	(320)	(100.0)	(100.0)
290090 - OTHER CLASSIFIED SAL	15,369	14,569	8,408	(6,961)	(6,161)	(45.3)	(42.3)
	\$15,689	\$14,889	\$8,408	(\$7,281)	(\$6,481)	(46.4)	(43.5)
2000 - 2999 Classified Personnel Salaries	\$6,654,592	\$6,865,112	\$7,655,823	\$1,001,231	\$790,711	15.0	11.5
Percent of Total	30.0%	25.9%	23.2%				
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	1,460,037	1,476,181	1,640,294	180,257	164,113	12.3	11.1
320290 - PERS CLASSIFIED	36,900	27,165	37,010	110	9,845	0.3	36.2
	\$1,496,937	\$1,503,346	\$1,677,304	\$180,367	\$173,958	12.0	11.6

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	79	77	78	(1)	2	(0.9)	2.3
330101 - MEDICARE CERT	22	18	18	(4)	0	(17.7)	2.3
	\$101	\$94	\$97	(\$5)	\$2	(4.6)	2.3
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	324,894	338,643	376,152	51,258	37,509	15.8	11.1
330201 - MEDICARE CLASS	86,877	94,312	103,835	16,959	9,523	19.5	10.1
330202 - SUPPLEMENTAL RETIREMENT CLASS	28,316	39,514	41,414	13,098	1,901	46.3	4.8
330290 - SOCIAL SECURITY CLASS	9,355	7,002	10,394	1,038	3,392	11.1	48.4
330291 - MEDICARE CLASS	5,733	4,912	6,949	1,216	2,036	21.2	41.5
330292 - SUPPLEMENTAL RETIREMENT CLASS	9,018	8,369	11,025	2,007	2,656	22.3	31.7
	\$464,193	\$492,752	\$549,769	\$85,576	\$57,018	18.4	11.6
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,400,171	1,445,912	1,481,538	81,367	35,626	5.8	2.5
340212 - DENTAL CLASS	91,741	95,784	98,144	6,403	2,360	7.0	2.5
340213 - VISION CLASS	17,631	18,408	18,862	1,231	454	7.0	2.5
340214 - LIFE INS CLASS	6,670	6,923	8,980	2,311	2,057	34.6	29.7
340216 - DIS CLASS	20,598	20,988	12,389	(8,208)	(8,599)	(39.9)	(41.0)
	\$1,536,810	\$1,588,015	\$1,619,914	\$83,104	\$31,899	5.4	2.0
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	3,031	3,255	3,578	547	322	18.1	9.9
350290 - SUI CLASS	198	170	240	42	70	21.0	40.9
	\$3,229	\$3,426	\$3,818	\$589	\$392	18.2	11.4
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	74,922	65,109	71,580	(3,342)	6,471	(4.5)	9.9
360290 - W/C CLASS	4,671	3,984	4,505	(166)	521	(3.5)	13.1
	\$79,593	\$69,094	\$76,085	(\$3,507)	\$6,992	(4.4)	10.1
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	160,597	162,267	177,572	16,976	15,305	10.6	9.4
	\$160,597	\$162,267	\$177,572	\$16,976	\$15,305	10.6	9.4
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 7/1/2024 - 6/30/2025

Fund: 13
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
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	25,035	26,044	28,632	3,597	2,588	14.4	9.9
390204 - AB 1522 ACCRUAL	154	0	11	(143)	11	(92.8)	N/A
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
390293 - SELF INSUR CLASS	1,584	1,358	1,916	332	558	21.0	41.1
390294 - AB 1522 ACCRUAL	1,340	1,207	2,216	876	1,009	65.4	83.6
	\$28,112	\$28,609	\$32,776	\$4,663	\$4,166	16.6	14.6
3000 - 3999 Employee Benefits	\$3,769,572	\$3,847,603	\$4,137,334	\$367,762	\$289,731	9.8	7.5
Percent of Total	17.0%	14.5%	12.5%				
1000 - 3999 Employee Compensation % of Total	46.9%	40.4%	35.7%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	3,797	0	8,645	4,848	8,645	127.7	N/A
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	426,849	453,324	513,001	86,152	59,677	20.2	13.2
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$430,646	\$453,324	\$521,646	\$90,999	\$68,322	21.1	15.1
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	208,180	239,978	696,926	488,746	456,948	234.8	190.4
	\$208,180	\$239,978	\$696,926	\$488,746	\$456,948	234.8	190.4
4700 - Food							
470000 - FOOD	7,385,995	8,697,125	12,165,557	4,779,562	3,468,432	64.7	39.9
470001 - FOOD SVC SUPPLY COST	573,274	527,053	635,000	61,725	107,947	10.8	20.5
470002 - FOOD FED DONATED	1,943,052	1,370,169	1,689,250	(253,802)	319,081	(13.1)	23.3
470023 - FOOD EARNED MEALS	0	0	0	0	0	N/A	N/A
	\$9,902,321	\$10,594,347	\$14,489,806	\$4,587,485	\$3,895,459	46.3	36.8
4000 - 4999 Books and Supplies	\$10,541,147	\$11,287,649	\$15,708,378	\$5,167,231	\$4,420,729	49.0	39.2
Percent of Total	47.4%	42.6%	47.5%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

Fund: 13
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	7,439	9,266	10,530	3,092	1,264	41.6	13.6
520010 - FIXED MILEAGE ALLOWANCE	1,543	1,851	1,262	(280)	(589)	(18.2)	(31.8)
	\$8,981	\$11,117	\$11,793	\$2,811	\$675	31.3	6.1
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	3,864	3,864	5,068	1,204	1,204	31.1	31.1
	\$3,864	\$3,864	\$5,068	\$1,204	\$1,204	31.1	31.1
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	0	0	0	0	0	N/A	N/A
550080 - PG&E	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	5,691	5,691	5,691	N/A	N/A
560002 - MAINTENANCE AGREEMENTS	13,851	13,851	15,901	2,050	2,050	14.8	14.8
560005 - RENTAL	269	269	51,744	51,475	51,475	19158.5	19158.5
560006 - REPAIR EQUIP	96,563	121,521	119,931	23,367	(1,590)	24.2	(1.3)
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$110,683	\$135,640	\$193,266	\$82,583	\$57,626	74.6	42.5
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	7,209	6,500	6,500	(709)	0	(9.8)	0.0
575010 - DIRECT COST/MTCE INTERFUND	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	1,336	2,000	2,000	664	0	49.6	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	(427,603)	0	0	427,603	0	(100.0)	N/A
575040 - DIRECT COST/GAD/INTERF	3,351	3,300	5,000	1,649	1,700	49.2	51.5
575050 - DIRECT COST/COPIER INTERFUND	399	500	500	101	0	25.4	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	5	10	70	65	60	1251.4	600.0
575070 - DIRECT COST/TCH CTR INTERFUND	0	0	0	0	0	N/A	N/A
575080 - INTER-FUND DIRECT COST FUEL	10,213	10,000	10,000	(213)	0	(2.1)	0.0
	(\$405,090)	\$22,310	\$24,070	\$429,160	\$1,760	(105.9)	7.9

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	125	5,000	5,000	4,875	0	3900.0	0.0
580002 - CONTRACT SERVICES	915	0	0	(915)	0	(100.0)	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	2,932	2,932	2,932	N/A	N/A
580009 - FEES / OTHER	2,554	2,700	10,000	7,446	7,300	291.5	270.4
	\$3,594	\$7,700	\$17,932	\$14,338	\$10,232	398.9	132.9
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	4,482	3,672	5,832	1,350	2,160	30.1	58.8
590005 - COMMUNICATION/POSTAGE	121	2,000	2,578	2,456	578	2023.1	28.9
	\$4,603	\$5,672	\$8,410	\$3,806	\$2,738	82.7	48.3
5000 - 5999 Services and Other Operating Expenditures	(\$273,364)	\$186,303	\$260,538	\$533,902	\$74,235	(195.3)	39.8
Percent of Total	-1.2%	0.7%	0.8%				
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	265,989	1,000,000	700,000	434,011	(300,000)	163.2	(30.0)
	\$265,989	\$1,000,000	\$700,000	\$434,011	(\$300,000)	163.2	(30.0)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	246,573	1,339,502	1,500,000	1,253,426	160,498	508.3	12.0
	\$246,573	\$1,339,502	\$1,500,000	\$1,253,426	\$160,498	508.3	12.0
6500 - Equipment Replacement							
650000 - CAPITAL EQUIPMENT REPLACEMENT	170,395	1,117,011	2,167,011	1,996,617	1,050,000	1171.8	94.0
	\$170,395	\$1,117,011	\$2,167,011	\$1,996,617	\$1,050,000	1171.8	94.0
6000 - 6999 Capital Outlay	\$682,956	\$3,456,513	\$4,367,011	\$3,684,055	\$910,498	539.4	26.3
Percent of Total	3.1%	13.0%	13.2%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	450,056	453,330	526,985	76,929	73,655	17.1	16.2
	\$450,056	\$453,330	\$526,985	\$76,929	\$73,655	17.1	16.2
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	168,400	159,400	159,400	(9,000)	0	(5.3)	0.0
	\$168,400	\$159,400	\$159,400	(\$9,000)	\$0	(5.3)	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	225,000	240,000	240,000	15,000	0	6.7	0.0
	\$225,000	\$240,000	\$240,000	\$15,000	\$0	6.7	0.0
7000 - 7499 Other Outgo	\$843,456	\$852,730	\$926,385	\$82,929	\$73,655	9.8	8.6
Percent of Total	3.8%	3.2%	2.8%				
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%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$3,961,255	\$3,401,000	\$3,101,000	(\$860,255)	(\$300,000)	(21.7)	(8.8)
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	34,210	1,000	1,000	(33,210)	0	(97.1)	0.0
	\$34,210	\$1,000	\$1,000	(\$33,210)	\$0	(97.1)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	27,045	0	0	(27,045)	0	(100.0)	N/A
	\$27,045	\$0	\$0	(\$27,045)	\$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	\$61,255	\$1,000	\$1,000	(\$60,255)	\$0	(98.4)	0.0
Percent of Total	1.5%	0.0%	0.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	3,900,000	3,400,000	3,100,000	(800,000)	(300,000)	(20.5)	(8.8)
	\$3,900,000	\$3,400,000	\$3,100,000	(\$800,000)	(\$300,000)	(20.5)	(8.8)
8900 - 8929 Interfund Transfers In	\$3,900,000	\$3,400,000	\$3,100,000	(\$800,000)	(\$300,000)	(20.5)	(8.8)
Percent of Total	98.5%	100.0%	100.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$3,639,184	\$3,401,000	\$4,864,462	\$1,225,278	\$1,463,462	33.7	43.0
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220007 - MAINTENANCE SAL	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	812,365	3,401,000	2,871,008	2,058,643	(529,992)	253.4	(15.6)
	\$812,365	\$3,401,000	\$2,871,008	\$2,058,643	(\$529,992)	253.4	(15.6)
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$812,365	\$3,401,000	\$2,871,008	\$2,058,643	(\$529,992)	253.4	(15.6)
Percent of Total	22.3%	100.0%	59.0%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	1,389,343	0	0	(1,389,343)	0	(100.0)	N/A
	\$1,389,343	\$0	\$0	(\$1,389,343)	\$0	(100.0)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	1,437,476	0	693,454	(744,022)	693,454	(51.8)	N/A
	\$1,437,476	\$0	\$693,454	(\$744,022)	\$693,454	(51.8)	N/A
6000 - 6999 Capital Outlay	\$2,826,819	\$0	\$693,454	(\$2,133,365)	\$693,454	(75.5)	N/A
Percent of Total	77.7%	0.0%	14.3%				
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	1,300,000	1,300,000	1,300,000	N/A	N/A
	\$0	\$0	\$1,300,000	\$1,300,000	\$1,300,000	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$1,300,000	\$1,300,000	\$1,300,000	N/A	N/A
Percent of Total	0.0%	0.0%	26.7%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$187,184,702	\$1,556,000	\$102,256,001	(\$84,928,701)	\$100,700,001	(45.4)	6471.7
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	668,572	0	0	(668,572)	0	(100.0)	N/A
	\$668,572	\$0	\$0	(\$668,572)	\$0	(100.0)	N/A
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	1	0	1	0	1	0.0	N/A
	\$1	\$0	\$1	\$0	\$1	0.0	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	2,522,017	1,011,000	1,011,000	(1,511,017)	0	(59.9)	0.0
	\$2,522,017	\$1,011,000	\$1,011,000	(\$1,511,017)	\$0	(59.9)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(1,419,945)	0	0	1,419,945	0	(100.0)	N/A
	(\$1,419,945)	\$0	\$0	\$1,419,945	\$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	\$1,770,644	\$1,011,000	\$1,011,001	(\$759,643)	\$1	(42.9)	0.0
Percent of Total	0.9%	65.0%	1.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	414,058	545,000	1,245,000	830,942	700,000	200.7	128.4
891998 - FROM SFP TO OTHER FUNDS	0	0	100,000,000	100,000,000	100,000,000	N/A	N/A
	\$414,058	\$545,000	\$101,245,000	\$100,830,942	\$100,700,000	24351.9	18477.1
8900 - 8929 Interfund Transfers In	\$414,058	\$545,000	\$101,245,000	\$100,830,942	\$100,700,000	24351.9	18477.1
Percent of Total	0.2%	35.0%	99.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	185,000,000	0	0	(185,000,000)	0	(100.0)	N/A
	\$185,000,000	\$0	\$0	(\$185,000,000)	\$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
8930 - 8979 All Other Financing Sources	\$185,000,000	\$0	\$0	(\$185,000,000)	\$0	(100.0)	N/A
Percent of Total	98.8%	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 7/1/2024 - 6/30/2025

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	\$92,229,577	\$1,556,000	\$292,367,225	\$200,137,648	\$290,811,225	217.0	18689.7
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	290,413	0	0	(290,413)	0	(100.0)	N/A
	\$290,413	\$0	\$0	(\$290,413)	\$0	(100.0)	N/A
2000 - 2999 Classified Personnel Salaries	\$290,413	\$0	\$0	(\$290,413)	\$0	(100.0)	N/A
Percent of Total	0.3%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	31,614	0	0	(31,614)	0	(100.0)	N/A
	\$31,614	\$0	\$0	(\$31,614)	\$0	(100.0)	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	33,323	0	0	(33,323)	0	(100.0)	N/A
	\$33,323	\$0	\$0	(\$33,323)	\$0	(100.0)	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	7,708	0	0	(7,708)	0	(100.0)	N/A
330201 - MEDICARE CLASS	4,172	0	0	(4,172)	0	(100.0)	N/A
	\$11,880	\$0	\$0	(\$11,880)	\$0	(100.0)	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	27,806	0	0	(27,806)	0	(100.0)	N/A
340212 - DENTAL CLASS	1,842	0	0	(1,842)	0	(100.0)	N/A
340213 - VISION CLASS	354	0	0	(354)	0	(100.0)	N/A
340214 - LIFE INS CLASS	216	0	0	(216)	0	(100.0)	N/A
	\$30,218	\$0	\$0	(\$30,218)	\$0	(100.0)	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	143	0	0	(143)	0	(100.0)	N/A
	\$143	\$0	\$0	(\$143)	\$0	(100.0)	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,485	0	0	(3,485)	0	(100.0)	N/A
	\$3,485	\$0	\$0	(\$3,485)	\$0	(100.0)	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	10,164	0	0	(10,164)	0	(100.0)	N/A
	\$10,164	\$0	\$0	(\$10,164)	\$0	(100.0)	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,162	0	0	(1,162)	0	(100.0)	N/A
	\$1,162	\$0	\$0	(\$1,162)	\$0	(100.0)	N/A
3000 - 3999 Employee Benefits	\$121,988	\$0	\$0	(\$121,988)	\$0	(100.0)	N/A
Percent of Total	0.1%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.4%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430008 - SUPPLIES NON-CLASSROOM	398	0	120,502	120,104	120,502	30189.9	N/A
	\$398	\$0	\$120,502	\$120,104	\$120,502	30189.9	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	8,190	10,000	61,850	53,660	51,850	655.2	518.5
	\$8,190	\$10,000	\$61,850	\$53,660	\$51,850	655.2	518.5
4000 - 4999 Books and Supplies	\$8,588	\$10,000	\$182,352	\$173,764	\$172,352	2023.3	1723.5
Percent of Total	0.0%	0.6%	0.1%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	82,742	0	0	(82,742)	0	(100.0)	N/A
	\$82,742	\$0	\$0	(\$82,742)	\$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
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	6,500	0	14,500	8,000	14,500	123.1	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	1,660	1,000	1,000	(660)	0	(39.8)	0.0
	\$8,160	\$1,000	\$15,500	\$7,340	\$14,500	90.0	1450.0
5900 - Communications							
590002 - PHONE CLASSIFIED	2,160	0	0	(2,160)	0	(100.0)	N/A
	\$2,160	\$0	\$0	(\$2,160)	\$0	(100.0)	N/A
5000 - 5999 Services and Other Operating Expenditures	\$93,062	\$1,000	\$15,500	(\$77,562)	\$14,500	(83.3)	1450.0
Percent of Total	0.1%	0.1%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	29,750	0	29,250	(500)	29,250	(1.7)	N/A
610005 - SITE PLAN/OTHER	2,955,576	0	5,330,355	2,374,780	5,330,355	80.3	N/A
	\$2,985,326	\$0	\$5,359,605	\$2,374,280	\$5,359,605	79.5	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	87,895,730	1,000,000	285,826,873	197,931,143	284,826,873	225.2	28482.7
	\$87,895,730	\$1,000,000	\$285,826,873	\$197,931,143	\$284,826,873	225.2	28482.7
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	437,895	437,895	437,895	N/A	N/A
	\$0	\$0	\$437,895	\$437,895	\$437,895	N/A	N/A
6000 - 6999 Capital Outlay	\$90,881,056	\$1,000,000	\$291,624,373	\$200,743,317	\$290,624,373	220.9	29062.4
Percent of Total	98.5%	64.3%	99.7%				
7000 - 7499 Other Outgo							
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	39,039	45,000	45,000	5,961	0	15.3	0.0
	\$39,039	\$45,000	\$45,000	\$5,961	\$0	15.3	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	345,000	500,000	500,000	155,000	0	44.9	0.0
	\$345,000	\$500,000	\$500,000	\$155,000	\$0	44.9	0.0
7000 - 7499 Other Outgo	\$384,039	\$545,000	\$545,000	\$160,961	\$0	41.9	0.0
Percent of Total	0.4%	35.0%	0.2%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	450,431	0	0	(450,431)	0	(100.0)	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
	\$450,431	\$0	\$0	(\$450,431)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$450,431	\$0	\$0	(\$450,431)	\$0	(100.0)	N/A
Percent of Total	0.5%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$19,741,275	\$10,101,000	\$12,551,000	(\$7,190,275)	\$2,450,000	(36.4)	24.3
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,333,742	100,000	750,000	(583,742)	650,000	(43.8)	650.0
	\$1,333,742	\$100,000	\$750,000	(\$583,742)	\$650,000	(43.8)	650.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	1,565,369	0	0	(1,565,369)	0	(100.0)	N/A
	\$1,565,369	\$0	\$0	(\$1,565,369)	\$0	(100.0)	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	12,489,874	10,000,000	10,000,000	(2,489,874)	0	(19.9)	0.0
	\$12,489,874	\$10,000,000	\$10,000,000	(\$2,489,874)	\$0	(19.9)	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	1,500	1,000	1,000	(500)	0	(33.3)	0.0
	\$1,500	\$1,000	\$1,000	(\$500)	\$0	(33.3)	0.0
8600 - 8799 Other Local Revenue	\$15,390,485	\$10,101,000	\$10,751,000	(\$4,639,485)	\$650,000	(30.1)	6.4
Percent of Total	78.0%	100.0%	85.7%				
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	0	0	0	0	0	N/A	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	4,350,790	0	1,800,000	(2,550,790)	1,800,000	(58.6)	N/A
	\$4,350,790	\$0	\$1,800,000	(\$2,550,790)	\$1,800,000	(58.6)	N/A
8900 - 8929 Interfund Transfers In	\$4,350,790	\$0	\$1,800,000	(\$2,550,790)	\$1,800,000	(58.6)	N/A
Percent of Total	22.0%	0.0%	14.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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 7/1/2024 - 6/30/2025

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	\$45,824,931	\$10,101,000	\$35,521,886	(\$10,303,045)	\$25,420,886	(22.5)	251.7
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	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	579,955	584,880	584,880	4,925	0	0.8	0.0
	\$579,955	\$584,880	\$584,880	\$4,925	\$0	0.8	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	184,672	188,564	188,564	3,892	0	2.1	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$184,672	\$188,564	\$188,564	\$3,892	\$0	2.1	0.0
2000 - 2999 Classified Personnel Salaries	\$764,626	\$773,444	\$773,444	\$8,818	\$0	1.2	0.0
Percent of Total	1.7%	7.7%	2.2%				
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
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	34,219	34,219	34,219	0	0	0.0	0.0
	\$34,219	\$34,219	\$34,219	\$0	\$0	0.0	0.0
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	156,204	160,754	160,754	4,550	0	2.9	0.0
	\$156,204	\$160,754	\$160,754	\$4,550	\$0	2.9	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	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	35,699	37,030	37,030	1,331	0	3.7	0.0
330201 - MEDICARE CLASS	10,915	11,271	11,271	356	0	3.3	0.0
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$46,614	\$48,301	\$48,301	\$1,687	\$0	3.6	0.0
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	0	0	0	0	0	N/A	N/A
340112 - DENTAL CERT	0	0	0	0	0	N/A	N/A
340113 - VISION CERT	0	0	0	0	0	N/A	N/A
340114 - LIFE INS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	91,760	91,760	91,760	0	0	0.0	0.0
340212 - DENTAL CLASS	6,079	6,078	6,078	(1)	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	702	143	143	25.6	25.6
340216 - DIS CLASS	774	867	462	(312)	(405)	(40.3)	(46.7)
	\$100,339	\$100,432	\$100,170	(\$169)	(\$262)	(0.2)	(0.3)
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	375	387	387	12	0	3.3	0.0
	\$375	\$387	\$387	\$12	\$0	3.3	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

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	9,175	7,734	7,734	(1,441)	0	(15.7)	0.0
	\$9,175	\$7,734	\$7,734	(\$1,441)	\$0	(15.7)	0.0
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	26,764	27,071	25,256	(1,508)	(1,815)	(5.6)	(6.7)
	\$26,764	\$27,071	\$25,256	(\$1,508)	(\$1,815)	(5.6)	(6.7)
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	3,059	3,094	3,094	35	0	1.2	0.0
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$3,059	\$3,094	\$3,094	\$35	\$0	1.2	0.0
3000 - 3999 Employee Benefits	\$376,748	\$381,992	\$379,915	\$3,167	(\$2,077)	0.8	(0.5)
Percent of Total	0.8%	3.8%	1.1%				
1000 - 3999 Employee Compensation % of Total	2.5%	11.4%	3.2%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	5,955	30,000	29,983	24,028	(17)	403.5	(0.1)
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	17	17	17	N/A	N/A
	\$5,955	\$30,000	\$30,000	\$24,045	\$0	403.8	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	(52)	25,000	25,000	25,052	0	(47937.7)	0.0
	(\$52)	\$25,000	\$25,000	\$25,052	\$0	(47937.7)	0.0
4000 - 4999 Books and Supplies	\$5,903	\$55,000	\$55,000	\$49,097	\$0	831.8	0.0
Percent of Total	0.0%	0.5%	0.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	3,455	6,000	6,000	2,545	0	73.7	0.0
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	\$3,455	\$6,000	\$6,000	\$2,545	\$0	73.7	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,264,131	0	11,380	(1,252,751)	11,380	(99.1)	N/A
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	427,679	650,000	1,115,346	687,667	465,346	160.8	71.6
	\$1,691,810	\$650,000	\$1,126,726	(\$565,084)	\$476,726	(33.4)	73.3
5710 - Transfers of Direct Costs							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	1,018	500	500	(518)	0	(50.9)	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	1	1	1	N/A	N/A
	\$1,018	\$500	\$501	(\$517)	\$1	(50.8)	0.2

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	130,043	120,000	170,800	40,757	50,800	31.3	42.3
580005 - LEGAL SERVICES	17,324	60,000	60,000	42,676	0	246.3	0.0
580006 - ADVERTISING	553	200	200	(353)	0	(63.8)	0.0
580009 - FEES / OTHER	0	150	150	150	0	N/A	0.0
580010 - SOFTWARE LICENSE	44,000	54,000	54,000	10,000	0	22.7	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$191,919	\$234,350	\$285,150	\$93,231	\$50,800	48.6	21.7
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	3,888	2,916	2,916	(972)	0	(25.0)	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$3,888	\$2,916	\$2,916	(\$972)	\$0	(25.0)	0.0
5000 - 5999 Services and Other Operating Expenditures	\$1,892,090	\$893,766	\$1,421,293	(\$470,797)	\$527,527	(24.9)	59.0
Percent of Total	4.1%	8.8%	4.0%				
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	716,744	0	54,310	(662,434)	54,310	(92.4)	N/A
	\$716,744	\$0	\$54,310	(\$662,434)	\$54,310	(92.4)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	36,469,588	2,416,931	27,238,057	(9,231,531)	24,821,126	(25.3)	1027.0
	\$36,469,588	\$2,416,931	\$27,238,057	(\$9,231,531)	\$24,821,126	(25.3)	1027.0
6000 - 6999 Capital Outlay	\$37,186,332	\$2,416,931	\$27,292,367	(\$9,893,965)	\$24,875,436	(26.6)	1029.2
Percent of Total	81.1%	23.9%	76.8%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	2,839,232	2,819,867	2,819,867	(19,365)	0	(0.7)	0.0
	\$2,839,232	\$2,819,867	\$2,819,867	(\$19,365)	\$0	(0.7)	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	2,430,000	2,430,000	2,450,000	20,000	20,000	0.8	0.8
	\$2,430,000	\$2,430,000	\$2,450,000	\$20,000	\$20,000	0.8	0.8
7000 - 7499 Other Outgo	\$5,269,232	\$5,249,867	\$5,269,867	\$635	\$20,000	0.0	0.4
Percent of Total	11.5%	52.0%	14.8%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	330,000	330,000	330,000	0	0	0.0	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$330,000	\$330,000	\$330,000	\$0	\$0	0.0	0.0
7600 - 7629 Interfund Transfers Out	\$330,000	\$330,000	\$330,000	\$0	\$0	0.0	0.0
Percent of Total	0.7%	3.3%	0.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$19,982,818	\$10,000	\$4,908,325	(\$15,074,493)	\$4,898,325	(75.4)	48983.3
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	17,878,798	0	4,408,325	(13,470,473)	4,408,325	(75.3)	N/A
	\$17,878,798	\$0	\$4,408,325	(\$13,470,473)	\$4,408,325	(75.3)	N/A
8300 - 8599 Other State Revenue	\$17,878,798	\$0	\$4,408,325	(\$13,470,473)	\$4,408,325	(75.3)	N/A
Percent of Total	89.5%	0.0%	89.8%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	1,641,710	10,000	500,000	(1,141,710)	490,000	(69.5)	4900.0
	\$1,641,710	\$10,000	\$500,000	(\$1,141,710)	\$490,000	(69.5)	4900.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	462,310	0	0	(462,310)	0	(100.0)	N/A
	\$462,310	\$0	\$0	(\$462,310)	\$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	\$2,104,020	\$10,000	\$500,000	(\$1,604,020)	\$490,000	(76.2)	4900.0
Percent of Total	10.5%	100.0%	10.2%				
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 7/1/2024 - 6/30/2025

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 7/1/2024 - 6/30/2025

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	\$4,753,908	\$10,000	\$73,641,403	\$68,887,495	\$73,631,403	1449.1	736314.0
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 7/1/2024 - 6/30/2025

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 7/1/2024 - 6/30/2025

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	400,000	0	0	(400,000)	0	(100.0)	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	\$400,000	\$0	\$0	(\$400,000)	\$0	(100.0)	N/A
5000 - 5999 Services and Other Operating Expenditures	\$400,000	\$0	\$0	(\$400,000)	\$0	(100.0)	N/A
Percent of Total	8.4%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	3,118	10,000	68,545,897	68,542,779	68,535,897	2198208.5	685359.0
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
	\$3,118	\$10,000	\$68,545,897	\$68,542,779	\$68,535,897	2198208.5	685359.0
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	\$3,118	\$10,000	\$68,545,897	\$68,542,779	\$68,535,897	2198208.5	685359.0
Percent of Total	0.1%	100.0%	93.1%				
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							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	4,350,790	0	0	(4,350,790)	0	(100.0)	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	5,095,506	5,095,506	5,095,506	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	0	0	0	0	N/A	N/A
	\$4,350,790	\$0	\$5,095,506	\$744,716	\$5,095,506	17.1	N/A
7600 - 7629 Interfund Transfers Out	\$4,350,790	\$0	\$5,095,506	\$744,716	\$5,095,506	17.1	N/A
Percent of Total	91.5%	0.0%	6.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$75,444,741	\$15,231,836	\$24,362,822	(\$51,081,920)	\$9,130,986	(67.7)	59.9
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	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	8,575,847	5,000	108,500	(8,467,347)	103,500	(98.7)	2070.0
	\$8,575,847	\$5,000	\$108,500	(\$8,467,347)	\$103,500	(98.7)	2070.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(933,227)	0	0	933,227	0	(100.0)	N/A
	(\$933,227)	\$0	\$0	\$933,227	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	18,942	0	2,731,980	2,713,038	2,731,980	14323.2	N/A
	\$18,942	\$0	\$2,731,980	\$2,713,038	\$2,731,980	14323.2	N/A
8600 - 8799 Other Local Revenue	\$7,661,562	\$5,000	\$2,840,480	(\$4,821,082)	\$2,835,480	(62.9)	56709.6
Percent of Total	10.2%	0.0%	11.7%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	10,012,841	13,271,236	13,271,236	3,258,395	0	32.5	0.0
	\$10,012,841	\$13,271,236	\$13,271,236	\$3,258,395	\$0	32.5	0.0
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	2,770,338	1,955,600	8,251,106	5,480,768	6,295,506	197.8	321.9
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
	\$2,770,338	\$1,955,600	\$8,251,106	\$5,480,768	\$6,295,506	197.8	321.9
8900 - 8929 Interfund Transfers In	\$12,783,179	\$15,226,836	\$21,522,342	\$8,739,163	\$6,295,506	68.4	41.3
Percent of Total	16.9%	100.0%	88.3%				
8930 - 8979 All Other Financing Sources							
8953 - Proceeds from Disposal of Capital Assets							
895300 - PROCEEDS SALE OF LAND/BLDG	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	55,000,000	0	0	(55,000,000)	0	(100.0)	N/A
	\$55,000,000	\$0	\$0	(\$55,000,000)	\$0	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$55,000,000	\$0	\$0	(\$55,000,000)	\$0	(100.0)	N/A
Percent of Total	72.9%	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 7/1/2024 - 6/30/2025

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	\$23,284,283	\$115,231,836	\$146,151,164	\$122,866,881	\$30,919,328	527.7	26.8
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	290,852	290,852	290,852	N/A	N/A
	\$0	\$0	\$290,852	\$290,852	\$290,852	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$290,852	\$290,852	\$290,852	N/A	N/A
Percent of Total	0.0%	0.0%	0.2%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	31,614	31,614	31,614	N/A	N/A
	\$0	\$0	\$31,614	\$31,614	\$31,614	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	33,903	33,903	33,903	N/A	N/A
	\$0	\$0	\$33,903	\$33,903	\$33,903	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	7,771	7,771	7,771	N/A	N/A
330201 - MEDICARE CLASS	0	0	4,217	4,217	4,217	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$11,988	\$11,988	\$11,988	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	27,806	27,806	27,806	N/A	N/A
340212 - DENTAL CLASS	0	0	1,842	1,842	1,842	N/A	N/A
340213 - VISION CLASS	0	0	354	354	354	N/A	N/A
340214 - LIFE INS CLASS	0	0	271	271	271	N/A	N/A
	\$0	\$0	\$30,273	\$30,273	\$30,273	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	145	145	145	N/A	N/A
	\$0	\$0	\$145	\$145	\$145	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	2,909	2,909	2,909	N/A	N/A
	\$0	\$0	\$2,909	\$2,909	\$2,909	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	10,180	10,180	10,180	N/A	N/A
	\$0	\$0	\$10,180	\$10,180	\$10,180	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	1,163	1,163	1,163	N/A	N/A
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$1,163	\$1,163	\$1,163	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$122,176	\$122,176	\$122,176	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

Fund: 40	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	l1 & Prior Act	l1 & Adpt	l1 & PY Act	l1 & Adpt
Percent of Total	0.0%	0.0%	0.1%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.3%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	188,367	200,000	352,798	164,431	152,798	87.3	76.4
430001 - SUPPLIES CARRYOVER	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	11,690	0	10,000	(1,690)	10,000	(14.5)	N/A
430060 - SUPPLIES GROUNDS	0	0	0	0	0	N/A	N/A
	\$200,057	\$200,000	\$362,798	\$162,741	\$162,798	81.3	81.4
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	5,030	0	10,000	4,970	10,000	98.8	N/A
	\$5,030	\$0	\$10,000	\$4,970	\$10,000	98.8	N/A
4000 - 4999 Books and Supplies	\$205,087	\$200,000	\$372,798	\$167,711	\$172,798	81.8	86.4
Percent of Total	0.9%	0.2%	0.3%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	107,941	755,000	800,000	692,059	45,000	641.1	6.0
	\$107,941	\$755,000	\$800,000	\$692,059	\$45,000	641.1	6.0
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	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	857,313	0	2,716,152	1,858,839	2,716,152	216.8	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	2,795	0	2,785	(10)	2,785	(0.4)	N/A
	\$860,108	\$0	\$2,718,937	\$1,858,829	\$2,718,937	216.1	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	\$968,049	\$755,000	\$3,518,937	\$2,550,888	\$2,763,937	263.5	366.1
Percent of Total	4.2%	0.7%	2.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	119,332	0	1,378,613	1,259,282	1,378,613	1055.3	N/A
	\$119,332	\$0	\$1,378,613	\$1,259,282	\$1,378,613	1055.3	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	5,916,235	0	943,671	(4,972,564)	943,671	(84.0)	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
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
	\$5,916,235	\$0	\$943,671	(\$4,972,564)	\$943,671	(84.0)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	13,815,414	12,321,236	35,468,517	21,653,103	23,147,281	156.7	187.9
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
	\$13,815,414	\$12,321,236	\$35,468,517	\$21,653,103	\$23,147,281	156.7	187.9
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	\$19,850,980	\$12,321,236	\$37,790,801	\$17,939,821	\$25,469,565	90.4	206.7
Percent of Total	85.3%	10.7%	25.9%				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
743801 - COP REPAY INTEREST	470,167	410,600	410,600	(59,567)	0	(12.7)	0.0
	\$470,167	\$410,600	\$410,600	(\$59,567)	\$0	(12.7)	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,490,000	1,545,000	1,545,000	55,000	0	3.7	0.0
	\$1,490,000	\$1,545,000	\$1,545,000	\$55,000	\$0	3.7	0.0
7000 - 7499 Other Outgo	\$1,960,167	\$1,955,600	\$1,955,600	(\$4,567)	\$0	(0.2)	0.0
Percent of Total	8.4%	1.7%	1.3%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
761911 - TRANSFER TO DEV FEES II	0	0	1,800,000	1,800,000	1,800,000	N/A	N/A
761994 - TRANSFER TO BLDG FUND	0	100,000,000	100,000,000	100,000,000	0	N/A	0.0
761999 - TRANSFER TO ALL OTHR FUNDS	300,000	0	300,000	0	300,000	0.0	N/A
	\$300,000	\$100,000,000	\$102,100,000	\$101,800,000	\$2,100,000	33933.3	2.1
7600 - 7629 Interfund Transfers Out	\$300,000	\$100,000,000	\$102,100,000	\$101,800,000	\$2,100,000	33933.3	2.1
Percent of Total	1.3%	86.8%	69.9%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$67,904,154	\$50,671,202	\$50,671,202	(\$17,232,952)	\$0	(25.4)	0.0
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	304,224	300,000	300,000	(4,224)	0	(1.4)	0.0
	\$304,224	\$300,000	\$300,000	(\$4,224)	\$0	(1.4)	0.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	6,493	0	0	(6,493)	0	(100.0)	N/A
	\$6,493	\$0	\$0	(\$6,493)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$310,717	\$300,000	\$300,000	(\$10,717)	\$0	(3.4)	0.0
Percent of Total	0.5%	0.6%	0.6%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	56,272,547	47,821,202	47,821,202	(8,451,345)	0	(15.0)	0.0
	\$56,272,547	\$47,821,202	\$47,821,202	(\$8,451,345)	\$0	(15.0)	0.0
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	1,172,014	800,000	800,000	(372,014)	0	(31.7)	0.0
	\$1,172,014	\$800,000	\$800,000	(\$372,014)	\$0	(31.7)	0.0
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	242,822	100,000	100,000	(142,822)	0	(58.8)	0.0
	\$242,822	\$100,000	\$100,000	(\$142,822)	\$0	(58.8)	0.0
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	2,754,437	900,000	900,000	(1,854,437)	0	(67.3)	0.0
	\$2,754,437	\$900,000	\$900,000	(\$1,854,437)	\$0	(67.3)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	(13,076)	750,000	750,000	763,076	0	(5835.6)	0.0
	(\$13,076)	\$750,000	\$750,000	\$763,076	\$0	(5835.6)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	630,909	0	0	(630,909)	0	(100.0)	N/A
	\$630,909	\$0	\$0	(\$630,909)	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$61,059,653	\$50,371,202	\$50,371,202	(\$10,688,451)	\$0	(17.5)	0.0
Percent of Total	89.9%	99.4%	99.4%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	6,533,784	0	0	(6,533,784)	0	(100.0)	N/A
	\$6,533,784	\$0	\$0	(\$6,533,784)	\$0	(100.0)	N/A
8930 - 8979 All Other Financing Sources	\$6,533,784	\$0	\$0	(\$6,533,784)	\$0	(100.0)	N/A
Percent of Total	9.6%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	\$56,797,928	\$50,671,202	\$50,671,202	(\$6,126,726)	\$0	(10.8)	0.0
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	32,109,258	26,412,673	26,412,673	(5,696,585)	0	(17.7)	0.0
	\$32,109,258	\$26,412,673	\$26,412,673	(\$5,696,585)	\$0	(17.7)	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	24,688,669	24,258,529	24,258,529	(430,140)	0	(1.7)	0.0
	\$24,688,669	\$24,258,529	\$24,258,529	(\$430,140)	\$0	(1.7)	0.0
7000 - 7499 Other Outgo	\$56,797,926	\$50,671,202	\$50,671,202	(\$6,126,724)	\$0	(10.8)	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	2	0	0	(2)	0	(100.0)	N/A
	\$2	\$0	\$0	(\$2)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$2	\$0	\$0	(\$2)	\$0	(100.0)	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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 7/1/2024 - 6/30/2025

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 7/1/2024 - 6/30/2025

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	\$87,412,134	\$86,152,478	\$90,226,636	\$2,814,503	\$4,074,158	3.2	4.7
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	909,327	0	0	(909,327)	0	(100.0)	N/A
	\$909,327	\$0	\$0	(\$909,327)	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	27,190	12,717	13,000	(14,190)	283	(52.2)	2.2
869952 - EMPLOYER PAID HEALTH DEDUCTION	55,429,871	55,153,201	56,803,487	1,373,616	1,650,286	2.5	3.0
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,619,530	3,602,952	3,708,591	89,061	105,639	2.5	2.9
869954 - EMPLOYER PAID VISION DEDUCTION	695,663	692,424	712,726	17,063	20,302	2.5	2.9
869956 - EMPLOYER PAID DISABILITY DEDCT	112,349	112,000	8,000	(104,349)	(104,000)	(92.9)	(92.9)
869957 - RETIREE DEDUCTION (%-FROM PR)	11,324,554	11,168,611	11,608,393	283,838	439,782	2.5	3.9
869958 - HEALTH & WELFARE PREMIUMS	15,293,649	15,410,573	17,372,440	2,078,791	1,961,867	13.6	12.7
	\$86,502,807	\$86,152,478	\$90,226,636	\$3,723,829	\$4,074,158	4.3	4.7
8600 - 8799 Other Local Revenue	\$87,412,134	\$86,152,478	\$90,226,636	\$2,814,503	\$4,074,158	3.2	4.7
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 7/1/2024 - 6/30/2025

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	\$92,137,181	\$97,037,910	\$104,504,448	\$12,367,268	\$7,466,538	13.4	7.7
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	60,944	65,474	65,474	4,530	0	7.4	0.0
230070 - OVERTIME CL MGMNT	0	0	0	0	0	N/A	N/A
	\$60,944	\$65,474	\$65,474	\$4,530	\$0	7.4	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	87,569	102,189	102,189	14,620	0	16.7	0.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$87,569	\$102,189	\$102,189	\$14,620	\$0	16.7	0.0
2000 - 2999 Classified Personnel Salaries	\$148,513	\$167,663	\$167,663	\$19,150	\$0	12.9	0.0
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	39,623	45,353	45,353	5,730	0	14.5	0.0
	\$39,623	\$45,353	\$45,353	\$5,730	\$0	14.5	0.0
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 7/1/2024 - 6/30/2025

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	8,779	10,395	10,395	1,616	0	18.4	0.0
330201 - MEDICARE CLASS	2,053	2,431	2,431	378	0	18.4	0.0
330290 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330291 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330292 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$10,832	\$12,826	\$12,826	\$1,994	\$0	18.4	0.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	32,672	32,672	32,672	0	0	0.0	0.0
340212 - DENTAL CLASS	1,971	2,164	2,164	193	0	9.8	0.0
340213 - VISION CLASS	379	416	416	37	0	9.8	0.0
340214 - LIFE INS CLASS	167	167	167	0	0	0.0	0.0
340216 - DIS CLASS	362	491	491	129	0	35.6	0.0
	\$35,551	\$35,910	\$35,910	\$359	\$0	1.0	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	71	84	84	13	0	17.7	0.0
350290 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$71	\$84	\$84	\$13	\$0	17.7	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	1,782	1,677	1,677	(105)	0	(5.9)	0.0
360290 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$1,782	\$1,677	\$1,677	(\$105)	\$0	(5.9)	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	5,006	5,868	5,868	863	0	17.2	0.0
	\$5,006	\$5,868	\$5,868	\$863	\$0	17.2	0.0

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	594	671	671	77	0	12.9	0.0
390293 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390294 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$594	\$671	\$671	\$77	\$0	12.9	0.0
3000 - 3999 Employee Benefits	\$93,459	\$102,389	\$102,389	\$8,930	\$0	9.6	0.0
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	833,156	807,735	807,735	(25,421)	0	(3.1)	0.0
	\$833,156	\$807,735	\$807,735	(\$25,421)	\$0	(3.1)	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$833,156	\$807,735	\$807,735	(\$25,421)	\$0	(3.1)	0.0
Percent of Total	0.9%	0.8%	0.8%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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	1,491,672	1,506,731	1,563,772	72,100	57,041	4.8	3.8
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	32,334,436	34,456,849	41,580,018	9,245,582	7,123,170	28.6	20.7
580042 - HEALTH CONTRACT/HEALTH	63,969,519	67,812,946	68,868,943	4,899,424	1,055,998	7.7	1.6
580043 - HEALTH CONTRACT/DENTAL	3,875,553	3,855,820	4,001,527	125,974	145,707	3.3	3.8
580044 - HEALTH CONTRACT/VISION	822,370	808,618	855,035	32,664	46,417	4.0	5.7
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	39,858	92,500	92,500	52,642	0	132.1	0.0
580047 - HEALTH EXP - LIABILITY ADJ	0	0	0	0	0	N/A	N/A
580048 - HEALTH RX REBATE	(11,471,356)	(12,575,740)	(13,537,534)	(2,066,178)	(961,794)	18.0	7.6
	\$91,062,052	\$95,958,723	\$103,425,261	\$12,363,209	\$7,466,538	13.6	7.8
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	0	1,400	1,400	1,400	0	N/A	0.0
	\$0	\$1,400	\$1,400	\$1,400	\$0	N/A	0.0
5000 - 5999 Services and Other Operating Expenditures	\$91,062,052	\$95,960,123	\$103,426,661	\$12,364,609	\$7,466,538	13.6	7.8
Percent of Total	98.8%	98.9%	99.0%				
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
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 7/1/2024 - 6/30/2025

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	\$5,468,325	\$4,585,533	\$4,696,755	(\$771,570)	\$111,222	(14.1)	2.4
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	488,804	418,000	537,433	48,629	119,433	9.9	28.6
	\$488,804	\$418,000	\$537,433	\$48,629	\$119,433	9.9	28.6
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	229,639	0	0	(229,639)	0	(100.0)	N/A
	\$229,639	\$0	\$0	(\$229,639)	\$0	(100.0)	N/A
8674 - In-District Premiums/Contributions							
867400 - IN DISTRICT PREMIUMS/CONTRIB	4,749,882	4,167,533	4,159,322	(590,560)	(8,211)	(12.4)	(0.2)
	\$4,749,882	\$4,167,533	\$4,159,322	(\$590,560)	(\$8,211)	(12.4)	(0.2)
8600 - 8799 Other Local Revenue	\$5,468,325	\$4,585,533	\$4,696,755	(\$771,570)	\$111,222	(14.1)	2.4
Percent of Total	100.0%	100.0%	100.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2024 - 6/30/2025

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	(\$1,435,102)	\$4,928,485	\$5,416,363	\$6,851,465	\$487,878	(477.4)	9.9
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	12,189	13,095	13,095	906	0	7.4	0.0
	\$12,189	\$13,095	\$13,095	\$906	\$0	7.4	0.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	67,609	78,110	78,111	10,502	1	15.5	0.0
	\$67,609	\$78,110	\$78,111	\$10,502	\$1	15.5	0.0
2000 - 2999 Classified Personnel Salaries	\$79,798	\$91,205	\$91,206	\$11,408	\$1	14.3	0.0
Percent of Total	-5.6%	1.9%	1.7%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	21,290	24,671	24,671	3,381	0	15.9	0.0
	\$21,290	\$24,671	\$24,671	\$3,381	\$0	15.9	0.0
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	4,750	5,655	5,655	905	0	19.1	0.0
330201 - MEDICARE CLASS	1,111	1,323	1,323	212	0	19.1	0.0
	\$5,861	\$6,978	\$6,978	\$1,117	\$0	19.1	0.0
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	12,652	18,770	18,770	6,118	0	48.4	0.0
340212 - DENTAL CLASS	755	1,244	1,244	489	0	64.7	0.0
340213 - VISION CLASS	145	239	239	94	0	64.7	0.0
340214 - LIFE INS CLASS	57	81	102	45	21	78.2	25.9
340216 - DIS CLASS	286	375	200	(86)	(175)	(30.1)	(46.7)
	\$13,896	\$20,709	\$20,555	\$6,660	(\$154)	47.9	(0.7)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	39	46	46	7	0	18.7	0.0
	\$39	\$46	\$46	\$7	\$0	18.7	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	958	913	913	(45)	0	(4.7)	0.0
	\$958	\$913	\$913	(\$45)	\$0	(4.7)	0.0
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	2,710	3,193	3,193	483	0	17.8	0.0
	\$2,710	\$3,193	\$3,193	\$483	\$0	17.8	0.0
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	319	365	365	46	0	14.3	0.0
	\$319	\$365	\$365	\$46	\$0	14.3	0.0
3000 - 3999 Employee Benefits	\$45,072	\$56,875	\$56,721	\$11,649	(\$154)	25.8	(0.3)
Percent of Total	-3.1%	1.2%	1.0%				
1000 - 3999 Employee Compensation % of Total	-8.7%	3.0%	2.7%				

First Interim Budget Change Report
Fiscal Year 7/1/2024 - 6/30/2025

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
5000 - 5999 Services and Other Operating Expenditures							
5400 - Insurance							
545003 - OTHER INS	0	0	121,031	121,031	121,031	N/A	N/A
	\$0	\$0	\$121,031	\$121,031	\$121,031	N/A	N/A
5450 - Other Insurance							
545005 - WORKERS' COMPENSATION	1,385,914	1,519,950	1,519,950	134,036	0	9.7	0.0
	\$1,385,914	\$1,519,950	\$1,519,950	\$134,036	\$0	9.7	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	0	7,517	7,517	7,517	0	N/A	0.0
580049 - WORKERS' COMP	(2,875,962)	3,331,938	3,698,938	6,574,900	367,000	(228.6)	11.0
580051 - W/C EXCESS REIMBURSEMENT	(69,924)	(80,000)	(80,000)	(10,076)	0	14.4	0.0
	(\$2,945,886)	\$3,259,455	\$3,626,455	\$6,572,341	\$367,000	(223.1)	11.3
5000 - 5999 Services and Other Operating Expenditures	(\$1,559,972)	\$4,780,405	\$5,268,436	\$6,828,408	\$488,031	(437.7)	10.2
Percent of Total	108.7%	97.0%	97.3%				