

23-24 1st Interim Budget Report

Leonard Kahn, Chief Business Officer

April Juarez, Senior Director/Controller

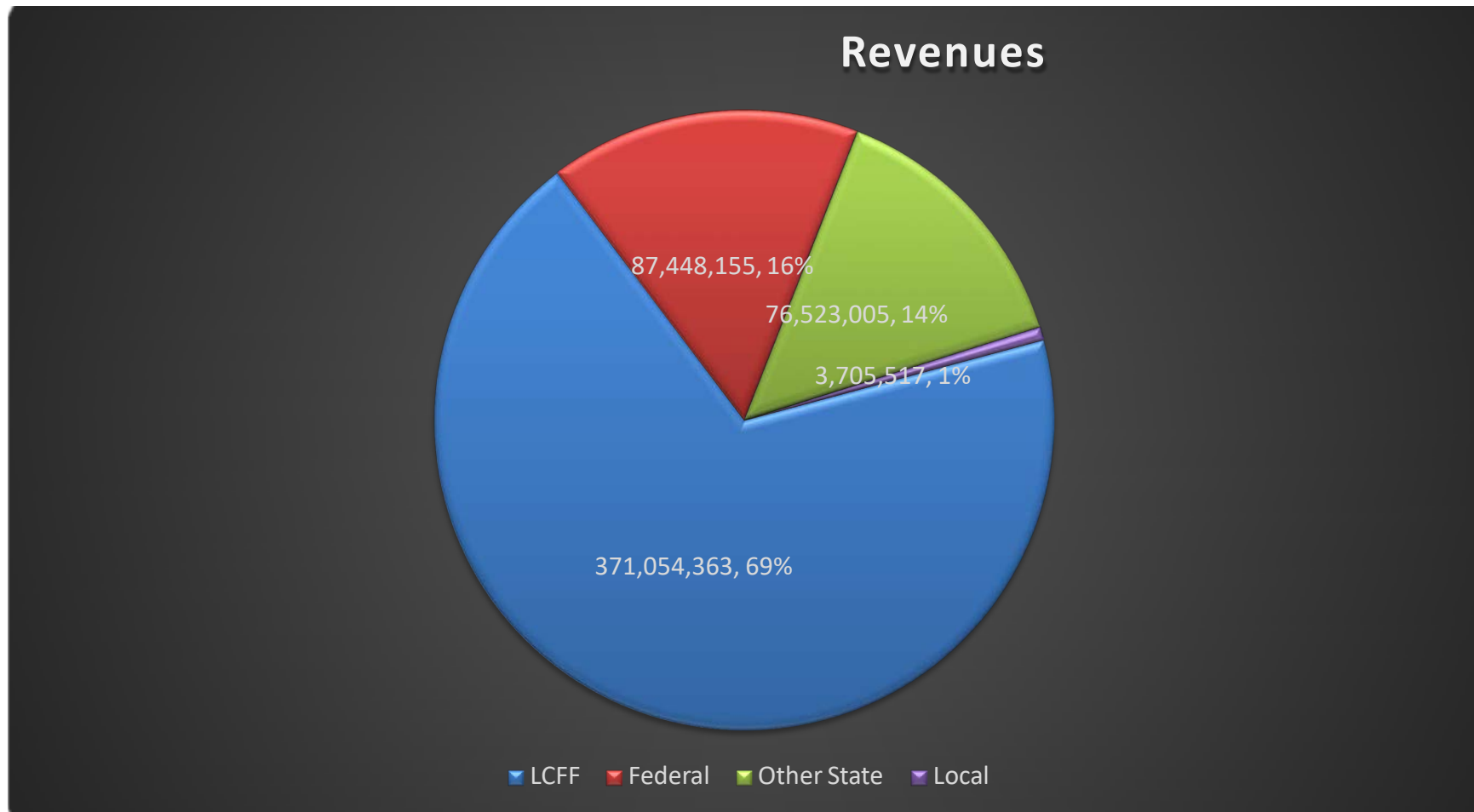
Vikeshni Diyal, Acting Director of Budgets



Educating Students for Success.

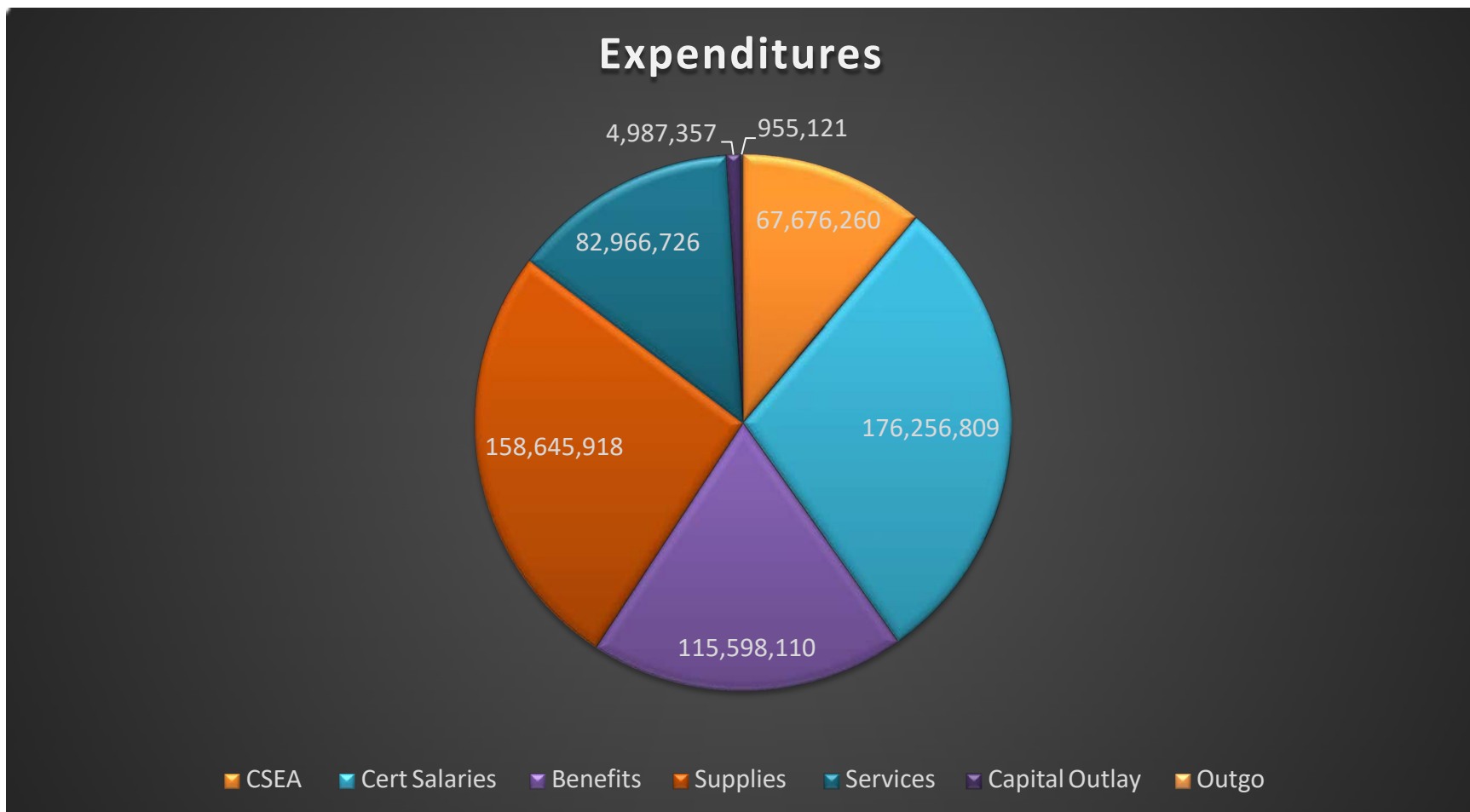
23-24 1st Interim Revenues

\$538,731,040



23-24 1st Interim Expenditures

\$607,083,301



Federal Restricted Carryover

22-23 Restricted Federal Carryover

Budget Department

Board Meeting November 7, 2023

\$ 87,918,873 \$ 1,703,539 \$ 86,215,334

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Resource Code	Resource Title	22 23 Carryover Amount	Estimated Indirect Costs	Remaining Balance to spend
2600	ELOP	\$ 18,025,979	\$ 1,025,150	\$ 17,000,829
3010	Title 1 Basic Low Income	\$ 4,441,410	\$ 252,586	\$ 4,188,824
3182	REVISION 1: RS 3182 PY ESSA SCHOOL IMPROVEMENT	\$ 713,403	\$ 40,572	\$ 672,831
3182	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAS	\$ 604,876	\$ 34,400	\$ 570,476
3212	ESSER II	\$ 179,568	\$ 10,212	\$ 169,356
3213	ESSER III	\$ 57,241,822	\$ 130,755	\$ 57,111,067
3216	ELO G: ESSER II	\$ 1,789,517	\$ -	\$ 1,789,517
3219	ELO-G	\$ 1,119,406	\$ -	\$ 1,119,406
3305	SPECIAL ED: ARP IDEA PART B LOCAL ASSISTANCE	\$ 1,072,008	\$ 60,966	\$ 1,011,042
3308	SPEC ED: IDEA/ARP 619 PRESCHOOL GRANT	\$ 26,967	\$ 1,534	\$ 25,433
3311	SPEC ED: IDEA BASIC LOCAL ASSISTANCE ENTIL PART B	\$ 68,002	\$ 3,867	\$ 64,135
3312	SPEC ED:IDEA LOCAL ASSISTANCE, PART B SEC 611	\$ 893,780	\$ 50,830	\$ 842,950
3318	SPED IDEA PART B, SEC 619, PRESCHOOL EARLY INTERV	\$ 20,505	\$ 1,166	\$ 19,339
3326	SPEC ED: IDEA PRESCH CAPACITY BUILDING PART B	\$ 41,162	\$ 2,341	\$ 38,821
3327	SPEC ED:IDEA MENTAL HEALTH	\$ 129,017	\$ 7,337	\$ 121,680
3345	SPEC ED: IDEA PRESCH STAFF DEVELOPMENT PART B	\$ 133	\$ 8	\$ 125
3395	SPEC ED: ALTERNATIVE DISPUTE RESOLUTION PROGRAM	\$ 32,696	\$ 1,859	\$ 30,837
4035	TITLE II-PT A SUPPORTING	\$ 402,220	\$ 22,875	\$ 379,345
4127	TITLE IV-PT A STUDENT SUPPORT	\$ 752,174	\$ 42,777	\$ 709,397
4203	TITLE III, ENGLISH LEARNER	\$ 134,212	\$ 7,633	\$ 126,579
5634	HOMELESS CHILDREN & YOUTH	\$ 117,297	\$ 6,671	\$ 110,626
5831	COPS 2 OFFICE SCHOOL VIOLENCE	\$ 112,719	\$ -	\$ 112,719

State Restricted Carryover

22-23 Restricted State Carryover

Budget Department

Board Meeting November 7, 2023

\$ 72,961,942 \$ 3,902,580 \$ 69,059,362

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Resource Code	Resource Title	22-23 Carryover Amount	Estimated Indirect Costs	Remaining Balance to spend
6010	BRIDGE PROGRAM (ASES)	\$ 1,161,728	\$ 55,320	\$ 1,106,408
6053	UNIVERSAL PREKINDER	\$ 1,505,689	\$ 85,630	\$ 1,420,059
6128	INCLUSIVE EARLY EDUCATION EXPANSION GRANT	\$ 1,596,610	\$ 90,800	\$ 1,505,810
6266	EDUCATOR EFFECTIVENESS BI	\$ 5,437,315	\$ 309,224	\$ 5,128,091
6300	RESTRICTED LOTTERY-INS MAT	\$ 2,039,949	\$ -	\$ 2,039,949
6385	GOVERNOR'S CTEI	\$ 55,573	\$ 3,160	\$ 52,413
6387	CAREER TECHINCAL EDUCATION INCENTIVE GRANT	\$ 967,695	\$ 147,617	\$ 820,078
6388	K-12 STRONG WORKFORCE PROGRAM	\$ 504,041	\$ 19,386	\$ 484,655
6510	SPECIAL ED: EARLY ED INDIVIDUALS EXCEPTIONAL NEEDS (INFANTS)	\$ 28,472	\$ 1,619	\$ 26,853
6515	SPECIAL ED: INFANT DISCRETIONARY FUNDS	\$ 7,487	\$ 426	\$ 7,061
6536	SPECIAL ED: DISPUTE PREVENTION & DISPUTE RESOLUTION	\$ 328,641	\$ 18,690	\$ 309,951
6537	SPECIAL ED: LEARNING RECOVERY SUPPORT	\$ 74,823	\$ 4,255	\$ 70,568
6546	MENTAL HEALTH-RELATED SERVICES	\$ 1,052,029	\$ 59,830	\$ 992,199
6547	SPECIAL ED: EARLY INTERVENTION PRESCHOOL GRANT	\$ 289,968	\$ 16,491	\$ 273,477
6762	ARTS,MUSIC & INSTRUCTIONAL MATERIALS DISCRETIONAR	\$ 15,150,894	\$ 861,642	\$ 14,289,252
7010	AGRICULTURAL CAREER TECHNICAL INCENTIVE GRANT	\$ 13,900	\$ -	\$ 13,900
7032	KITCHEN INFRASTRUCTURE & TRAINING FUNDS 2022 KIT	\$ 1,660,318	\$ -	\$ 1,660,318
7085	CA LEARNING COMMUNITIES FOR SCHOOL SUCCESS PROGRAM	\$ 1,040,241	\$ 59,159	\$ 981,082
7220	PARTNERSHIP ACADEMIES PROGRAM	\$ 72,416	\$ 4,118	\$ 68,298
7220	PARTNERSHIP ACADEMIES PROGRAM	\$ 65,221	\$ 3,709	\$ 61,512
7220	PARTNERSHIP ACADEMIES PROGRAM	\$ 18,939	\$ 1,077	\$ 17,862
7028	KITCHEN INFRASTRUCTURE & EQUIPMENT	\$ 269,195	\$ -	\$ 269,195
7029	FOOD SERV STAFF TRAINING	\$ 40,725	\$ -	\$ 40,725
7311	CLASSIFIED SCHOOL EMPLOYEE PRO DEVELOPMENT GRANT	\$ 207,539	\$ 11,803	\$ 195,736
7412	A-G ACCESS GRANT	\$ 1,658,072	\$ 94,296	\$ 1,563,776
7413	A-G LEARNING LOSS MITIGATION GRANT	\$ 640,316	\$ 36,415	\$ 603,901
7426	EXPANDED LEARNING OPPORTUNITIES	\$ 1,778,359	\$ -	\$ 1,778,359
7435	LEARNING RECOVERY BLOCK GRANT	\$ 35,015,022	\$ 2,001,946	\$ 33,013,076
7813	EARLY LITERACY SUPPORT	\$ 46,474	\$ 2,643	\$ 43,831
7815	ETHNIC STUDIES LOCAL SUPPORT	\$ 234,291	\$ 13,324	\$ 220,967

Local Restricted Carryover

22-23 Local Carryover

Budget Department

Board Meeting November 7, 2023

\$

6,349,824

\$

132,676

\$

6,098,858

1.0754

Resource Code	Resource Title	22 23 Carryover Amount	Estimated Indirect Costs	Remaining Balance to spend
9640	Medi-Cal Billing Option	\$ 1,379,901	\$ -	1,283,151
8150	RRM Routine Restricted Maintenance	\$ 2,194,963	\$ 132,356	2,041,067
9101	Zpass Cares Plan	\$ 756	\$ -	756
9722	PG&E Clean Fuel Rebate	\$ 13,757	\$ -	13,757
9723	Transportation/Van Replacement Reserve	\$ 15,674	\$ -	15,674
9012	Woodbridge Memorial Scholarship	\$ 2,478	\$ -	2,478
9017	Light Awards Program	\$ 5,628	\$ 320	5,308
9024	CA Apprenticeship Initiative Grant	\$ 33,734	\$ -	33,734
9031	Schiffman Memorial Foundation	\$ 17,891	\$ -	17,891
9032	Mental Health Student Ser	\$ 109,559	\$ -	109,559
9033	Agricultural Career Expl	\$ 7,650	\$ -	7,650
9039	LHS Challenge U Grant	\$ 12,648	\$ -	12,648
9042	Understanding Diversity Scholarship	\$ 250	\$ -	250
9043	BCHS Misc Scholarships	\$ 207	\$ -	207
9046	FFA Kautz Scholarship	\$ 2,047	\$ -	2,047
9047	Hispanic Scholarship	\$ 2,137	\$ -	2,137
9048	Nancy Hansen Scholarship	\$ 9,750	\$ -	9,750
9052	CTE - Scholarship	\$ 1,649	\$ -	1,649
9053	LHS Scholarship	\$ 11,584	\$ -	11,584
9054	Bear Creek 500	\$ 268	\$ -	268
9054	Lodi High 560	\$ 2,819	\$ -	2,819
9054	Middle College High 720	\$ 8,715	\$ -	8,715
9055	Platt Trust Fund Scholarship	\$ 4,000	\$ -	4,000
9059	Spanos Scholarship Account	\$ 12,834	\$ -	12,834
9081	ELPAC Threshold Study	\$ 7,394	\$ -	7,394
9089	Site 400	\$ 500	\$ -	500
9089	Site 500	\$ 1,447	\$ -	1,447
9089	Site 520	\$ 1,482	\$ -	1,482
9089	Site 560	\$ 41	\$ -	41
9100	Chromebook Care Plan (CCP)	\$ 500,968	\$ -	500,968
9401	CalSHAPE 2 Ventilation	\$ 1,536,014	\$ -	1,536,014
9402	CalSHAPE 2 Ventilation	\$ 451,079	\$ -	451,079

Unrestricted Carryover

22-23 Unrestricted Carryover

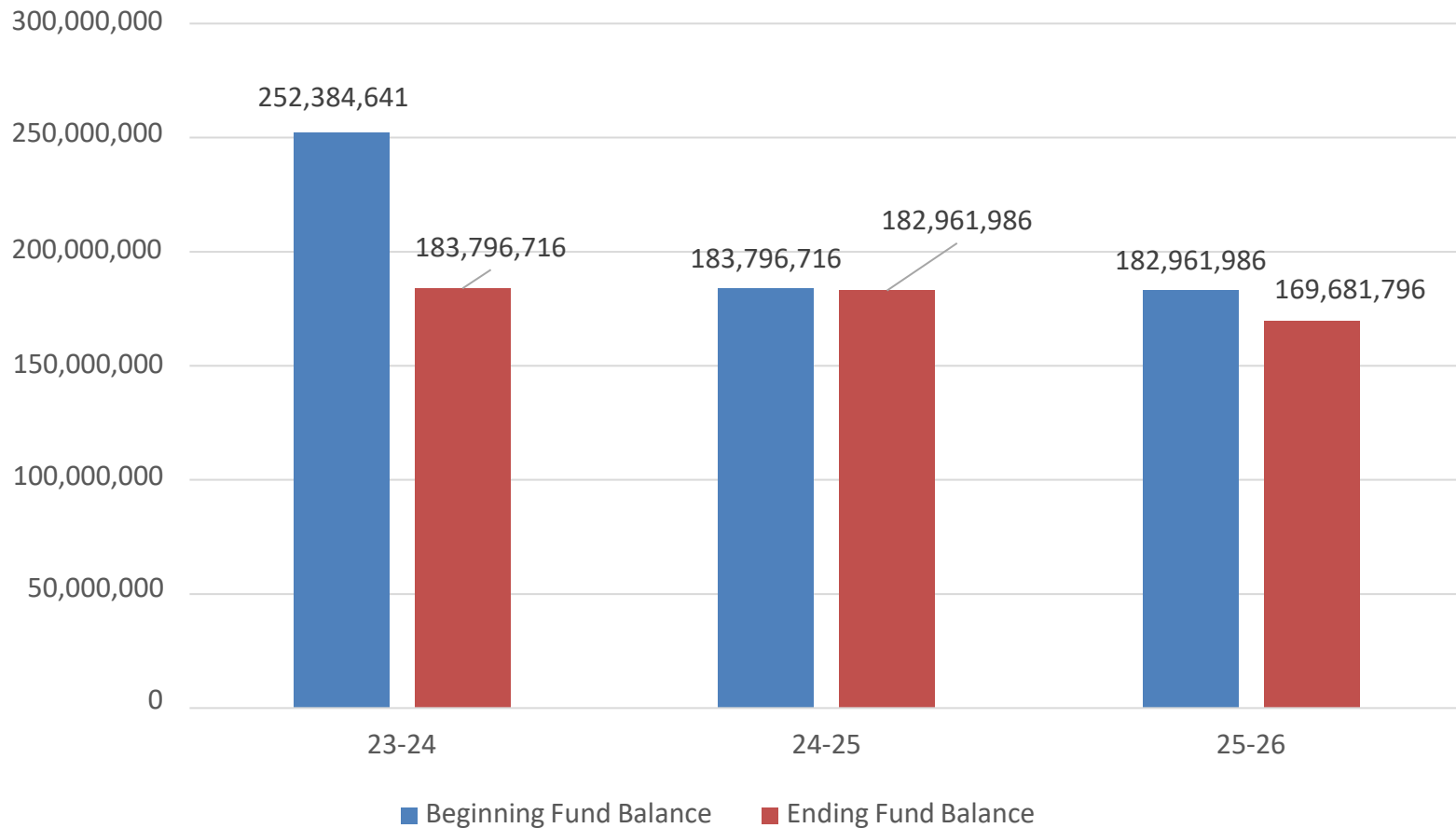
Budget Department \$ 10,639,166 \$ - \$ 10,639,166

Board Meeting November 7, 2023

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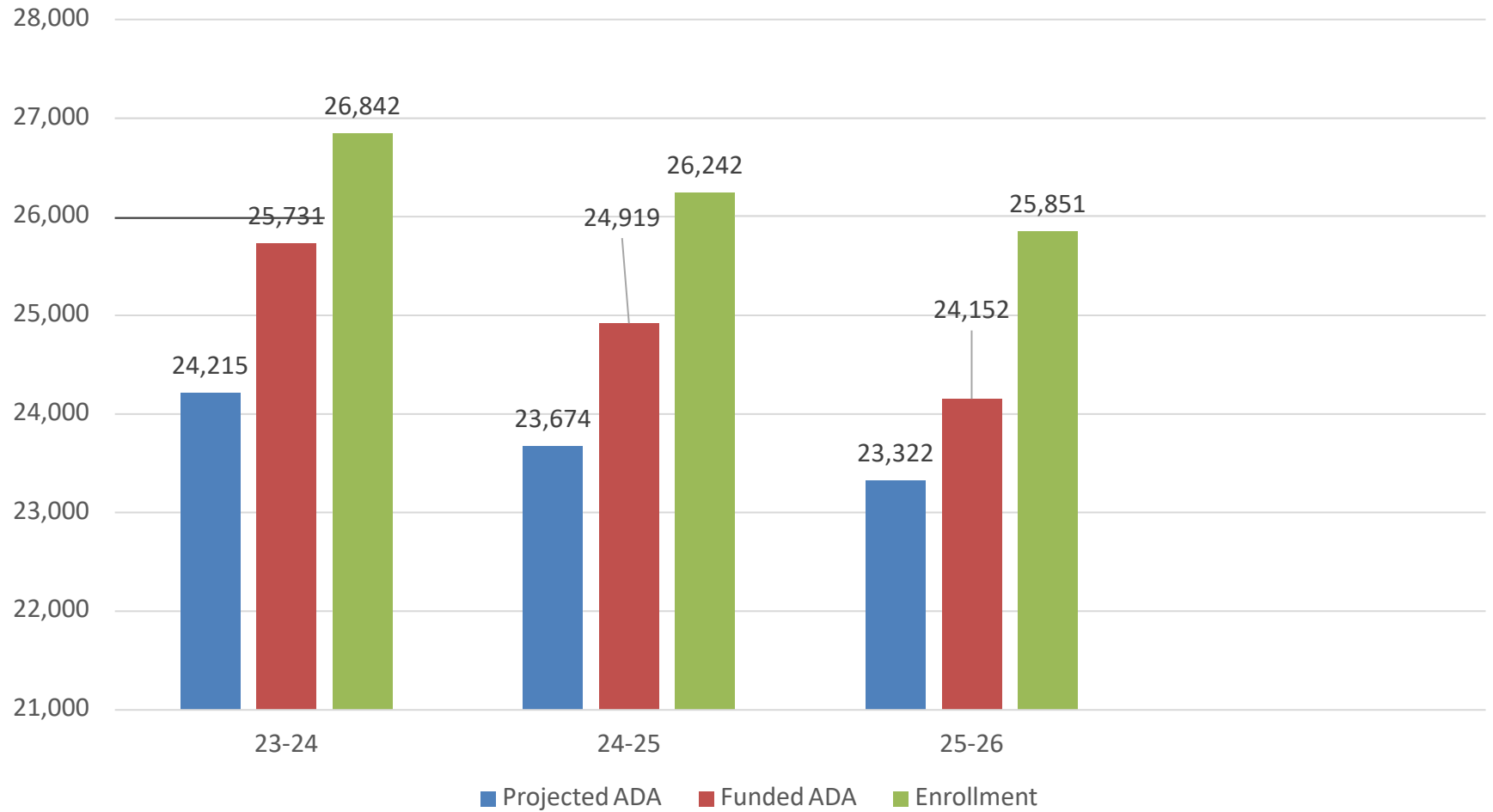
Resource Code	Resource Title	22-23 Carryover Amount	Estimated Indirect Costs	Remaining Balance to spend
0009	Donations	\$ 194,200	\$ -	\$ 194,200
0010	Donations - Got Kids	\$ 17,925	\$ -	\$ 17,925
0016	Site ADA - Incentive	\$ 74,439	\$ -	\$ 74,439
0025	Cell Tower Incentive	\$ 143,255	\$ -	\$ 143,255
0026	CA Promise Enroll Incentive	\$ 380	\$ -	\$ 380
0027	DDS PD Incentives	\$ 9,740	\$ -	\$ 9,740
0033	OT Outstanding Mandate Claims	\$ 2,621,125	\$ -	\$ 2,621,125
0100	MAA Billing	\$ 2,923,461	\$ -	\$ 2,923,461
0250	Career Technical Education CTE	\$ 1,004,176	\$ -	\$ 1,004,176
0290	Supplemental LCFF Program	\$ 693,105	\$ -	\$ 693,105
0292	LCFF 15% Concentration	\$ 2,287,012	\$ -	\$ 2,287,012
0344	Instructional Materials Fund	\$ 7,296	\$ -	\$ 7,296
0351	ADA Compliance	\$ 1,846	\$ -	\$ 1,846
0508	Payroll Taxes	\$ 203,845	\$ -	\$ 203,845
Various	Multiple RS for School Site Carryover	\$ 371,551	\$ -	\$ 371,551
Various RS 0000	Unrestricted	\$ 85,810	\$ -	\$ 85,810

Ending Fund Balance Projections



COLA is included in 23-24, 24-25, 25-26 LCFF revenues, but not in expenditures.

ADA & Enrollment Projections



New Grants at 1st Interim

RS Code	RS Title	Preliminary Allocation
6770*	Prop 28: Arts and Music in Schools	\$4,601,632

*Temporary placed under RS 7818

Unrestricted - Reserve Commitments and Assignments

Assignments	Amount
Instructional Materials Reserve	\$21,715,601
Programmatic Reserve	\$4,876,480
Lodi USD Reserve for Economic Uncertainties	\$18,300,000
3% State Reserve for Economic Uncertainties	\$18,300,000

