

San Joaquin County Office of Education
James A. Mousalimas, Superintendent of Schools
2017-18 First Interim Financial Report
December 13, 2017

INTRODUCTION

The 2017-18 First Interim Report continues to reflect the San Joaquin County Office of Education's sound financial condition. Due to strategic management of the flexibility provided under the Local Control Funding Formula (LCFF) implemented in 2013, the budget continues to demonstrate a structural surplus. This diminishing surplus is being used to fund current expenses and to provide for a Budget Stabilization Reserve. The Budget Stabilization Reserve will provide the necessary resources to facilitate a soft landing by providing time to begin reducing expenditures in a thoughtful and orderly manner, with minimal disruption to our educational programs, should it become necessary to do so.

The LCFF did not treat county offices of education well in terms of recognizing the uniqueness of the many and varied programs that we operate. As a result, many county offices, including SJCOE, have been in "hold harmless" status since 2013-14, meaning that we have received no cost of living adjustments since that time. At the same time, most school districts, including those in San Joaquin County, have received significant year-over-year funding increases. This has put SJCOE at a disadvantage in competing with our neighboring school districts for quality teaching staff at time of critical teacher shortages. In spite of that, SJCOE has remained competitive through careful management of the LCFF budget flexibility available to us.

We do expect that SJCOE will emerge from "hold harmless" status in 2017-18 and will realize the benefit of some portion of the 1.56% statutory cost of living adjustment (COLA), depending on a number of factors including the amount of average daily attendance (ADA) generated. In 2018-19 and subsequent years, SJCOE is expected to receive the full benefit of statutory COLA's funded in the state budget in those years (if any). The Statutory COLA for 2018-19 is projected to be 1.8% and then hover around 1.0% for several years thereafter.

One of our major budget objectives continues to be covering increasing costs for salaries, including the impacts of a rising minimum wage, inflation and pension contributions in the face of no, or small future increases in LCFF revenue. We continue to balance our competing objectives of maintaining a competitive salary schedule, especially in an environment of increasingly critical teacher shortages, and maintaining our sound financial condition. We remain confident in our ability to meet these objectives over the course of this and the two subsequent fiscal years as reflected in this First Interim Report Multiyear Projection. The multiyear projection includes the costs of previously negotiated collective bargaining agreements and the increased employer costs of pension contributions. The agreements provide for 2% on-schedule increases and 2% off-schedule payments in 2017-18 and 2018-19. The health benefit cap will remain at \$950 per month and has not changed since 2014. The First Interim Financial Report has been prepared in accordance with state-adopted Criteria and Standards. Each year the County Superintendent of Schools must certify that the County Office will be able to meet its financial obligations for the current fiscal year, as well as two subsequent fiscal years, and file the report with the California Department of Education.

As always, we continue to closely monitor the performance of the state economy. The Legislative Analyst's Office (LAO) has recently published the annual Fiscal Outlook report in anticipation of the 2018-19 state budget process. The consensus economic forecast anticipates continuing slow but steady expansion in the U.S. and state economies, although California job and housing growth are expected to be subdued mostly due to labor and housing supply shortages. After achieving recent record highs, the stock market is expected to stagnate over the next two years which would negatively impact state general fund revenues. For 2018-19, due to a combination of one-time current year commitments, projected growth and other factors, the LAO estimates the Legislature would have \$5.3 billion in Proposition 98 funds to allocate. The Governor will release the proposed 2018-19 state budget on January 10, 2018 and this will be the Governor's last budget before leaving office. Based on current projections, he may propose to fully implement the LCFF (100% gap funding) in 2018-19, two years earlier than envisioned in 2013-14 when the LCFF was implemented, but is generally expected to remain conservative otherwise. The current economic recovery has now lasted much longer than the typical recovery, thus we are watching carefully for signs of the next economic recession.

The 2017-18 First Interim Financial Report includes the following for your review and approval:

- ◆ *Written Narrative*
- ◆ *Budget Summaries*
- ◆ *Ending Balance Analysis*
- ◆ *All Funds Revenues & Expenditure Summary*
- ◆ *Ending Balance Analysis Detail*
- ◆ *Court/Community Schools Analysis Summaries*
- ◆ *Special Education Analysis Summaries*
- ◆ *AB602 SELPA Funding Documents*
- ◆ *Teachers College of San Joaquin Financial Report*
- ◆ *Report of Contracts Over \$25,000, Compensation Increases Over \$10,000 & Sale of Surplus Property*
- ◆ *Budget Assumptions Multiyear Projections – Restricted/Unrestricted*
- ◆ *CDE Certification Pages & CDE SACS Reports*

BEGINNING BALANCE

Listed below are the changes in the components of the beginning balances for the different reporting periods from estimates at 2017-18 Adopted Budget to 2016-17 Unaudited Actuals, and the 2017-18 First Interim Financial Reporting period. Many of the budget carry-overs or deferred revenues were calculated as a part of the year-end closing process and included in the Unaudited Actual Financial Report. The County Board of Education received the 2016-17 Unaudited Actuals at the September board meeting.

<u>Categories</u>	<u>2017-18 Adopted Budget</u>	<u>2016-17 Unaudited Actuals</u>	<u>2017-18 First Interim</u>
Special Education Program Reserves	\$2,740,047.90	\$2,627,390.90	\$2,745,381.29
Special Education Restricted Grants/Programs	\$7,034,223.98	\$5,748,289.98	\$7,156,315.71
Other Restricted Programs	\$11,347,754.76	\$11,426,575.76	\$12,467,168.90
Court/Community Schools	\$1,518,042.66	\$1,905,266.66	\$3,072,597.19
Designated Unrestricted Programs	\$47,159,159.39	\$41,704,155.39	\$50,759,121.71
Court/Community Schools Unrestricted Lottery	\$13,345.64	\$12,902.64	\$27,696.82
Special Education Unrestricted Lottery	\$78,220.18	\$66,135.18	\$83,581.04
CTE Unrestricted Lottery	\$144,597.63	\$199,780.63	\$133,964.15
Lottery-Technology Support	\$774,620.39	\$770,237.39	\$818,757.59
Revolving-Petty Cash	\$2,825.00	\$2,825.00	\$2,825.00
Designated Economic Uncertainties	\$2,146,683.00	\$1,989,802.00	\$2,039,838.00
Unrestricted Reserves	\$8,344,507.36	\$8,055,954.36	\$8,988,751.80
QZAB #1	\$924,023.55	\$888,227.55	\$924,033.04
QZAB #2	\$852,991.44	\$825,567.44	\$853,632.02
QZAB #3	<u>\$447,300.43</u>	<u>\$655,634.43</u>	<u>\$447,301.26</u>
Total General Fund	<u>\$83,528,343.31</u>	<u>\$76,878,745.31</u>	<u>\$90,520,965.52</u>
Total TCSJ Fund 02 SACS General Fund	<u>\$5,120,942.29</u>	<u>\$4,751,230.29</u>	<u>\$5,006,345.55</u>
Total SACS General Funds 01 & 02	<u>\$88,649,285.60</u>	<u>\$81,629,975.60</u>	<u>\$95,527,311.07</u>

REVENUES

Revenues are received from a number of sources and are for restricted and unrestricted purposes.

- **Restricted** ~ *Restricted funds are assigned a resource code that tracks the activities funded with revenues that have legally-defined reporting requirements.*
- **Designated Unrestricted** ~ *Designated funds are considered unrestricted, however projects and activities are tracked for a specific purpose.*
- **Unrestricted** ~ *Unrestricted funds have a specific resource code.*

REVENUES continued...

Listed below are the revenue percentages for restricted, designated unrestricted and unrestricted purposes by the County Office of Education for the 2017-18 Adopted Budget to First Interim Financial Reports:

<u>General Fund Revenue Sources</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>
Restricted	59.82%	60.27%
Designated Unrestricted	<u>35.37%</u>	<u>34.47%</u>
<i>Total Restricted and Designated Unrestricted</i>	95.19%	94.75%
Unrestricted	<u>4.81%</u>	<u>5.25%</u>
Total Revenue Percentages	<u>100.00%</u>	<u>100.00%</u>

COURT & COMMUNITY STUDENT TYPES

The LCFF includes the computation for Court/Camps, Community Schools and SJCOE charter Type C ADA revenues. The Type A, B, and D ADA revenues are included in the districts' LCFF calculations and are transferred to SJCOE. The calculations are based on the various categories of student types defined in California Education Code. Detailed below are the student types:

<u>Student Types</u>
1. Type C Students
Listed below are the categories of Type C students funded by the SJCOE LCFF calculation:
a. Juvenile halls, homes, day centers, ranches and camps [E.C. 463000(a)]
b. Community Schools [E.C. 1981] probation or social service-referred
c. Community Schools [E.C. 48915(a) or (c)] expelled for specific mandatory reasons
2. Type A, B & D Students
County Community Schools have the following types:
a. Type A are expelled
b. Type B are district-referred
c. Type D Homeless are referred by a district at the request of a parent
The actual LCFF transfer to the County Office of Education is based on the school district of residence.
<i>The ADA for Types A, B and D are included in the districts' LCFF calculation.</i>

AVERAGE DAILY ATTENDANCE (ADA)

The SJCOE LCFF includes the computation for Court/Community and SJCOE charter schools Type C ADA projections. Below are the estimated SJCOE LCFF ADA projections:

<u>SJCOE LCFF ADA</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
Type C Court/Camps	155.00	155.00	0.00
Type C Community Schools	935.00	935.00	0.00
Type C Charter Schools	<u>130.00</u>	<u>130.00</u>	<u>0.00</u>
Total Court/Community Schools ADA	<u>1,220.00</u>	<u>1,220.00</u>	<u>0.00</u>

AVERAGE DAILY ATTENDANCE (ADA), Continued...

All of the ADA generated by Court/Community Schools is a result of serving a large population of students each year that would otherwise be out of school. Below are the Community Schools ADA projections for the students identified as Type A & B and D and district students that are transferred to SJCOE Special Education Programs. The ADA is included in the districts LCFF calculations and transferred to SJCOE:

<u>SJCOE ADA DISTRICT LCFF</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
Type "A & B" Community and Type "D" Homeless Schools	205.00	205.00	0.00
SJCOE Special Education Program	<u>559.53</u>	<u>559.77</u>	<u>0.24</u>
Total SJCOE ADA District LCFF	<u>764.53</u>	<u>764.77</u>	<u>0.24</u>

LCFF CALCULATIONS

The LCFF revenue calculations eliminate numerous categorical funding sources and are based on the following two components: 1) County Operations Amount: the total number K-12 ADA in the county, the number of districts, and a base amount for county offices. 2) Pupil Driven Amount: Type C funding per ADA, and a percentage for concentration and supplemental funding based on the unduplicated counts of students identified as English Learners (EL), those eligible for Free or Reduced Price Meal (FRPM), and Foster Youth.

SJCOE is anticipating to emerge from hold harmless in 2017-18. That means that we anticipate to reach our target funding and the only increases that we will receive after that will be for COLA and growth.

<u>LCFF Funding</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
2017-18 LCFF Revenues	\$31,354,628.00	\$31,410,484.00	\$55,856.00

GENERAL FUND CONTRIBUTIONS

The Standardized Account Code Structure (SACS) requires that restricted resources must have a revenue contribution from unrestricted resources if restricted revenues do not cover estimated expenditures and account for the repayment of prior years' contributions. There are also contributions that are required shifts from receipt of unrestricted revenues to restricted resources for specific purposes. There are some programs listed below where restricted funds are transferred as a contribution to unrestricted revenues. The contributions will show the net total of the unrestricted contributions and will be updated at each financial reporting period. The contributions for 2017-18 First Interim Financial Report are (2.87%) of the General Fund Revenues.

<u>General Fund Contribution</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
Court/Community to COSP Programs	(\$744,159.00)	(\$753,922.00)	(\$9,763.00)
Deferred Maintenance Special Ed Transfer	\$185,217.00	\$180,686.00	(\$4,531.00)
Deferred Maintenance Technology Special Ed Transfer	\$0.00	\$4,531.00	\$4,531.00
Education Locally Restricted Programs	(\$281,036.00)	(\$254,796.00)	\$26,240.00
TCSJ Fund 02 Transfer/Economic Uncertainties	\$13,327.00	\$28,510.00	\$15,183.00
TCSJ (Teachers College of San Joaquin)	(\$1,500,000.00)	(\$1,500,000.00)	\$0.00
Routine Repair 3% Requirement	(\$1,394,309.00)	(\$1,394,309.00)	\$0.00
Special Education – Pupil Services	(\$42,000.00)	(\$42,000.00)	\$0.00
Total General Fund Unrestricted Contributions	(\$3,762,960.00)	(\$3,731,300.00)	\$31,660.00

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS

There are also General Fund transfers to subsidy budgets. The contributions from unrestricted reserves to cover the amount of unrestricted expenditures result in a zero net amount. The revenues and expenditures are tracked separately by unrestricted resources within the General Fund. The contribution is the amount to cover expenses in excess of the revenues generated for each program below. In addition to all the operating administrative budgets, some of the other budgets include the student events and activities coordinated for regional student-centered events and competitions with the purpose of encouraging and supporting academic excellence. Each event targets a different cadre of talented students and each school within San Joaquin County, public or private, is welcome to participate. Annual events include the Academic Decathlon, Science Olympiad, County Spelling Bee, Academic Pentathlon, and Mock Trial.

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...

The Outdoor Education Program continues to offer the popular program which gives students a chance to experience environmental science in the Santa Cruz Mountains. Fully certified by the California Outdoor School Administrators, this valuable hands-on learning experience for fifth and sixth grade students has received Commendations of Excellence from the State Superintendent of Public Instruction. The total revenues and expenditures are detailed in the Ending Balance Analysis Detail in the Budget Summaries. Listed below is the net amount of the estimated General Fund contributions:

<u>General Fund Unrestricted Subsidy/Contributions</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
Academic Decathlon	\$24,513.00	\$24,513.00	\$0.00
Academic Pentathlon	\$15,096.00	\$15,096.00	\$0.00
Administrative Services	\$192,515.00	\$192,515.00	\$0.00
ALICE Training	\$58,738.00	\$58,738.00	\$0.00
Artist In Schools	\$32,308.00	\$0.00	(\$32,308.00)
Automatic External Defibrillator's	\$6,500.00	\$6,500.00	\$0.00
Building Budgets	\$3,920,000.00	\$3,792,918.00	(\$127,082.00)
Business Education Alliance (BEA) Partnerships	\$15,000.00	\$15,000.00	\$0.00
Business Services	\$636,858.00	\$709,127.00	\$72,269.00
COE Legal	\$180,000.00	\$180,000.00	\$0.00
COSP Reorganization	\$500,000.00	\$500,000.00	\$0.00
Countywide Music Coordination	\$126,800.00	\$126,800.00	\$0.00
Credentialing Services	\$9,249.00	\$9,249.00	\$0.00
Curriculum Services	\$52,731.00	\$52,731.00	\$0.00
Deferred Maintenance General Fund	\$310,901.00	\$310,901.00	\$0.00
Direct Service School Districts (DSSD) Services	\$500.00	\$500.00	\$0.00
Durham Ferry STEM Program	\$127,082.00	\$127,082.00	\$0.00
Early Childhood	\$22,046.00	\$22,046.00	\$0.00
Education Services	\$1,267,370.00	\$1,181,433.00	(\$85,937.00)
Emergency Preparedness	\$10,000.00	\$10,000.00	\$0.00
Fab Lab	\$186,246.00	\$673,046.00	\$486,800.00
Fingerprinting Services	\$70,185.00	\$70,185.00	\$0.00
General Fund Unrestricted Salary & Benefits	\$7,686,005.00	\$7,661,097.00	(\$24,908.00)
IT Cyber Security Awareness Training	\$10,000.00	\$10,000.00	\$0.00
LCAP Program & Fiscal Oversight	\$230,889.00	\$1,778,450.00	\$1,547,561.00
Leadership Training	\$12,151.00	\$28,151.00	\$16,000.00
Lycoming	\$58,919.00	\$58,919.00	\$0.00
Maintenance & Operations	\$748,781.00	\$748,781.00	\$0.00
Migrant Ed Unallowable Expenses	\$0.00	\$245.00	\$245.00
Mock Trial	\$10,142.00	\$10,142.00	\$0.00
Nelson Operations	\$380,087.00	\$380,087.00	\$0.00
Outdoor Education	\$382,119.00	\$382,119.00	\$0.00
T.C.S.J. Operations	\$76,200.00	\$76,200.00	\$0.00
Teacher's College Operations	\$188,381.00	\$178,261.00	(\$10,120.00)
Postage	\$20,000.00	\$20,000.00	\$0.00
Property & Liability Losses	\$50,185.00	\$50,185.00	\$0.00
Public Information Officer	\$443,488.00	\$443,488.00	\$0.00
Research & Grant Development	\$357,066.00	\$357,066.00	\$0.00
Risk Management	\$26,000.00	\$26,000.00	\$0.00
School District Organization	\$25,000.00	\$25,000.00	\$0.00
Science Fair	\$5,944.00	\$5,944.00	\$0.00
Science Olympiad	\$13,443.00	\$13,443.00	\$0.00
SJCOE ID Badges	\$0.00	\$15,000.00	\$15,000.00
SJCOE Special Needs	\$285,000.00	\$244,019.00	(\$40,981.00)
Special Ed Instructional Assistant Recruitment	\$0.00	\$40,981.00	\$40,981.00
Spelling Bee	\$1,222.00	\$1,222.00	\$0.00
State Seal of Bilingual	\$0.00	\$7,240.00	\$7,240.00
Student Events	\$248,728.00	\$254,796.00	\$6,068.00
Superintendent & Board	\$207,889.00	\$210,739.00	\$2,850.00
Teacher Recruitment	\$30,000.00	\$30,000.00	\$0.00
Technology Administrative	\$1,120,258.00	\$1,034,421.00	(\$85,837.00)
Transition Budget	\$24,000.00	\$49,000.00	\$25,000.00
Tuition Reimbursement Program	\$2,000.00	\$2,000.00	\$0.00
WEC Operations	\$436,812.00	\$436,812.00	\$0.00
Workers' Compensation	\$10,700.00	\$10,700.00	\$0.00
Total General Fund Unrestricted Contributions	\$20,856,047.00	\$22,668,888.00	\$1,812,841.00

GENERAL FUND REVENUE & EXPENSES

SJCOE operates numerous restricted and unrestricted budgets. The budgets are developed and monitored in the financial system as defined by CDE’s State Account Code Structure (SACS). In addition, all budgets are maintained according to budget and accounting principles defined by California’s School Accounting Manual (CSAM) or other federal, state and local grant reporting guidelines. The financial activities are tracked to report financial data by restricted and unrestricted sources and uses.

GENERAL FUND REVENUES

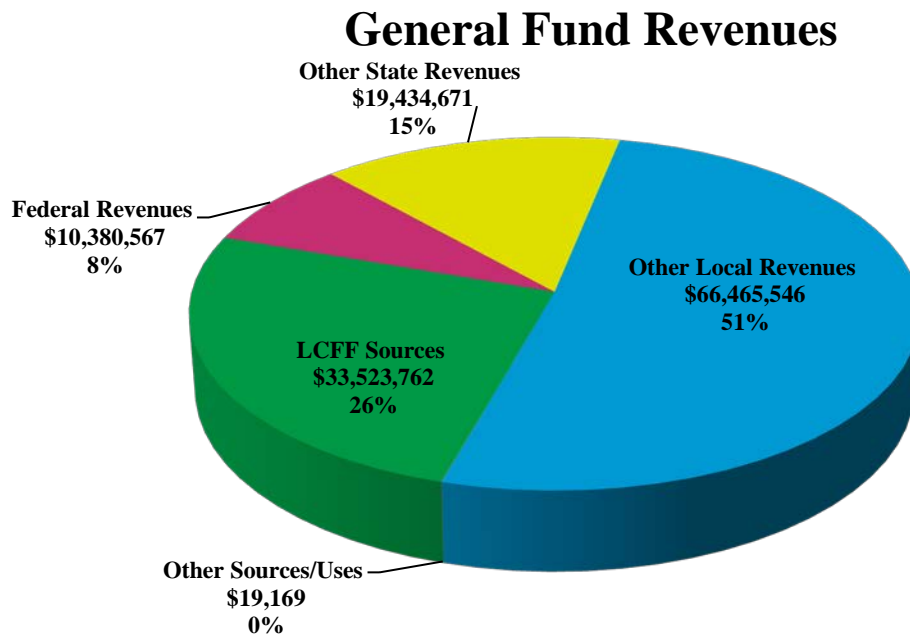
General fund revenues have been updated as reflected in the Budget Revision Report (light pink) for 2017-18 First Interim financial reporting. The chart below summarizes the results of these revisions for 2017-18 Adopted Budget to the First Interim Financial reporting period of the General Fund revenues by major categories, separating restricted and unrestricted amounts.

<u>General Fund Revenue Categories</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
<u>Restricted</u>			
LCFF Sources	\$3,418,381.00	\$3,339,238.00	(\$79,143.00)
Federal Revenues	\$9,649,034.00	\$10,380,567.00	\$731,533.00
Other State Revenues	\$13,258,093.00	\$15,918,126.00	\$2,660,033.00
Other Local Revenues	\$45,123,106.00	\$44,881,659.00	(\$241,447.00)
Subtotal Restricted Revenues	\$71,448,614.00	\$74,519,590.00	\$3,070,976.00
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$0.00
Contributions	\$3,762,960.00	\$3,731,300.00	(\$31,660.00)
Total Restricted General Fund Revenues	\$75,211,574.00	\$78,250,890.00	\$3,039,316.00
<u>Unrestricted</u>			
LCFF Sources	\$30,128,668.00	\$30,184,524.00	\$55,856.00
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$2,811,167.00	\$3,516,545.00	\$705,378.00
Other Local Revenues	\$21,339,538.00	\$21,583,887.00	\$244,349.00
Subtotal Unrestricted Revenues	\$54,279,373.00	\$55,284,956.00	\$1,005,583.00
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$19,169.00	\$19,169.00
Contributions	(\$3,762,960.00)	(\$3,731,300.00)	\$31,660.00
Total Unrestricted General Fund Revenues	\$50,516,413.00	\$51,572,825.00	\$1,056,412.00
Total General Fund Revenues	\$125,727,987.00	\$129,823,715.00	\$4,095,728.00

Below are the total 2017-18 General Fund revenues by major categories:

<u>General Fund Revenue</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
LCFF Sources	\$33,547,049.00	\$33,523,762.00	(\$23,287.00)
Federal Revenues	\$9,649,034.00	\$10,380,567.00	\$731,533.00
Other State Revenues	\$16,069,260.00	\$19,434,671.00	\$3,365,411.00
Other Local Revenues	\$66,462,644.00	\$66,465,546.00	\$2,902.00
Transfer In	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$19,169.00	\$19,169.00
Contribution to Restricted Resources	\$0.00	\$0.00	\$0.00
Total General Fund Revenues	\$125,727,987.00	\$129,823,715.00	\$4,095,728.00

GENERAL FUND REVENUES continued...



GENERAL FUND EXPENDITURES

SJCOE operates numerous restricted and unrestricted separate budgets. The budgets are developed and monitored in the financial system by CDE’s State Account Code Structure (SACS) by fund, resource, project year, goal, function, object, school code and management code. In addition, all budgets are maintained according to all budget and accounting principles and also in accordance with California’s School Accounting Manual (CSAM) or other grant reporting guidelines. The financial activities are tracked to report financial data by restricted and unrestricted sources and uses.

The General Fund expenditures are the financial transactions to support the mission, goals and LCAP actions/services of the County Office of Education. The San Joaquin County Office of Education is a regional agency whose mission is to provide educational leadership, resources and services to assist school districts to be effective facilitators of learning for all pupils. SJCOE’s 2017-18 Local Control and Accountability Plan (LCAP) goals are:

- ◆ *To improve student attendance by decreasing truancy*
- ◆ *To improve academic rigor and consistency across student programs*
- ◆ *To improve our capacity for building and growing relationships between our program, students, and the community*

The General Fund expenditures have been revised to include updated statutory benefit rates. In addition, the General Fund expenditures have been updated to include budget revisions for carryover, new and updated grants and any LCFF changes. Included in the Budget Summaries is a report listing all of the budgets adjusted for the General Fund from 2017-18 Adopted Budget to the First Interim Financial Report. Comparisons from the 2017-18 Adopted Budget to the First Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts and total expenditures, are on the next page.

GENERAL FUND EXPENDITURES continued...

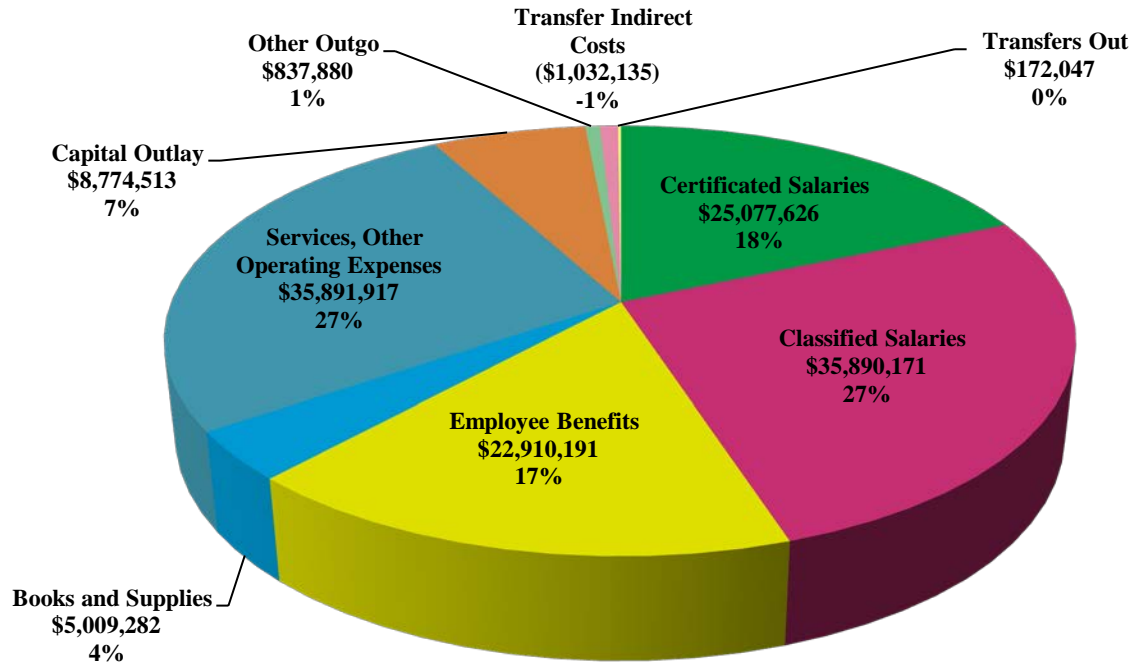
<u>Expenditure Categories</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
<u>Restricted</u>			
Certificated Salaries	\$16,628,857.00	\$16,619,077.00	(\$9,780.00)
Classified Salaries	\$21,326,168.00	\$21,598,528.00	\$272,360.00
Employee Benefits	\$14,484,050.00	\$14,512,762.00	\$28,712.00
Books and Supplies	\$1,822,118.00	\$2,764,880.00	\$942,762.00
Services, Other Operating Expenses	\$16,566,569.00	\$19,065,972.00	\$2,499,403.00
Capital Outlay	\$55,507.00	\$206,952.00	\$151,445.00
Other Outgo	\$218,800.00	\$295,065.00	\$76,265.00
Direct Support Indirect Costs	<u>\$5,760,728.00</u>	<u>\$6,110,141.00</u>	<u>\$349,413.00</u>
Subtotal Restricted Expenditures	<u>\$76,862,797.00</u>	<u>\$81,173,377.00</u>	<u>\$4,310,580.00</u>
Transfer Out/Other Sources	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$0.00</u>
Total General Fund Restricted Expenditures	<u>\$77,012,797.00</u>	<u>\$81,323,377.00</u>	<u>\$4,310,580.00</u>
<u>Unrestricted</u>			
Certificated Salaries	\$8,257,940.00	\$8,458,549.00	\$200,609.00
Classified Salaries	\$13,958,465.00	\$14,291,643.00	\$333,178.00
Employee Benefits	\$8,234,637.00	\$8,397,429.00	\$162,792.00
Books and Supplies	\$1,796,255.00	\$2,244,402.00	\$448,147.00
Services, Other Operating Expenses	\$15,814,494.00	\$16,825,945.00	\$1,011,451.00
Capital Outlay	\$3,247,185.00	\$8,567,561.00	\$5,320,376.00
Other Outgo	\$542,991.00	\$542,815.00	(\$176.00)
Indirect Costs	<u>(\$6,827,368.00)</u>	<u>(\$7,142,276.00)</u>	<u>(\$314,908.00)</u>
Subtotal Unrestricted Expenditures	<u>\$45,024,599.00</u>	<u>\$52,186,068.00</u>	<u>\$7,161,469.00</u>
Transfer Out/Other Sources	<u>\$58,047.00</u>	<u>\$22,047.00</u>	<u>(\$36,000.00)</u>
Total General Fund Unrestricted Expenditures	<u>\$45,082,646.00</u>	<u>\$52,208,115.00</u>	<u>\$7,125,469.00</u>
Total General Fund Expenditures	<u>\$122,095,443.00</u>	<u>\$133,531,492.00</u>	<u>\$11,436,049.00</u>

Below are the total 2017-18 General Fund expenditures by major categories:

<u>General Fund Expenditures</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
Certificated Salaries	\$24,886,797.00	\$25,077,626.00	\$190,829.00
Classified Salaries	\$35,284,633.00	\$35,890,171.00	\$605,538.00
Employee Benefits	\$22,718,687.00	\$22,910,191.00	\$191,504.00
Books and Supplies	\$3,618,373.00	\$5,009,282.00	\$1,390,909.00
Services, Other Operating Expenses	\$32,381,063.00	\$35,891,917.00	\$3,510,854.00
Capital Outlay	\$3,302,692.00	\$8,774,513.00	\$5,471,821.00
Other Outgo	\$761,791.00	\$837,880.00	\$76,089.00
Transfer Indirect Costs	<u>(\$1,066,640.00)</u>	<u>(\$1,032,135.00)</u>	<u>\$34,505.00</u>
Transfers Out	<u>\$208,047.00</u>	<u>\$172,047.00</u>	<u>(\$36,000.00)</u>
Total General Fund Expenditures	<u>\$122,095,443.00</u>	<u>\$133,531,492.00</u>	<u>\$11,436,049.00</u>

GENERAL FUND EXPENDITURES continued...

General Fund Expenditures



LOTTERY

The California Lottery was approved by voters in November 1984. A minimum of 34% of lottery revenues is distributed to public schools and colleges. Each school district and county office receives an equal amount per ADA. Lottery revenues and expenditures have been revised to include the Proposition 20 restricted dollars. As a result of Proposition 20, 50% of all increases in lottery revenues over the 1997-98 fiscal year allocation must be restricted for the purchase of instructional materials. The State is required to allocate and distribute lottery funds in a two-step process. Due to changes in LCFF, the ROP lottery funding to districts and COE programs ended June 30, 2015. The 2017-18 Budget estimates are based on \$48.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$146.00 per ADA.

	<u>2017-18 Unaudited Beg. Balance</u>	<u>2017-18 Estimated Revenues</u>	<u>2017-18 Estimated Expenses</u>	<u>2017-18 Estimated Ending Balance</u>
Lottery				
Restricted Lottery \$48.00 Per ADA				
Court/Community Schools (COSP)	\$469,618.97	\$51,231.00	\$51,231.00	\$469,618.97
ROC/P COSP Instructional Program	\$130,854.90	\$0.00	\$90,000.00	\$40,854.90
Adults in Correction Facilities	\$43,382.04	\$9,837.00	\$9,837.00	\$43,382.04
Special Education	\$139,214.25	\$24,046.00	\$24,046.00	\$139,214.25
Venture Academy	\$104,437.77	\$89,740.00	\$72,000.00	\$122,177.77
one.Charter	\$15,781.13	\$16,831.00	\$11,535.00	\$21,077.13
Building Futures Academy	\$0.00	\$5,170.00	\$5,170.00	\$0.00
Subtotal Lottery - Restricted	<u>\$903,289.06</u>	<u>\$196,855.00</u>	<u>\$263,819.00</u>	<u>\$836,325.06</u>
Unrestricted Lottery \$146.00 Per ADA				
Court/Camp Community Schools	\$27,696.82	\$81,969.00	\$81,969.00	\$27,696.82
ROC/P COSP Instructional Program	\$96,637.71	\$0.00	\$31,175.00	\$65,462.71
Adults in Correction Facilities	\$37,326.44	\$15,740.00	\$15,740.00	\$37,326.44
Special Education	\$83,581.04	\$38,473.00	\$38,473.00	\$83,581.04
Technology Support	\$818,757.59	\$136,182.00	\$384,871.00	\$570,068.59
Venture Academy	\$213,966.00	\$266,239.00	\$290,999.00	\$189,206.00
one.Charter	\$44,435.94	\$51,099.00	\$32,485.00	\$63,049.94
Building Futures Academy	\$42,821.08	\$16,544.00	\$16,544.00	\$42,821.08
Subtotal Lottery - Unrestricted	<u>\$1,365,222.62</u>	<u>\$606,246.00</u>	<u>\$892,256.00</u>	<u>\$1,079,212.62</u>
Grand Total Lottery	<u>\$2,268,511.68</u>	<u>\$803,101.00</u>	<u>\$1,156,075.00</u>	<u>\$1,915,537.68</u>

COUNTY OPERATED SCHOOLS AND PROGRAMS

Court/Community Schools continue to meet the needs of a large population of students. Students are enrolled as a result of expulsion, parent referral, Student Attendance Review Board (SARB) referral and County Probation referral.

DISCOVERY CHALLENGE ACADEMY

Discovery Challenge Academy is a partnership between the California National Guard and San Joaquin County Office of Education for youth between the ages of 16 and 18 who have dropped out of high school, or are at-risk of dropping out. Discovery will offer a highly structured environment that promotes leadership, cooperation, and academic skills, while building self-esteem, pride, and confidence.

Once accepted into the program, cadets are introduced to the military structure, participate in team building activities, practice making healthy choices, attend school daily, gain organizational and study skills, participate in a wide range of extra-curricular activities, and receive the support they need to turn their lives around.

The National Guard Youth ChalleNGe program is voluntary. Young men and women who apply must be committed to completing the 22-week residential phase and the 12-month post-residential phase. The National Guard Youth ChalleNGe experience has transformed the lives of over 121,000 youth. The changes are powerful, impacting not only the graduates, but rippling out to touch their families and communities.

Court/Community Schools are 11.7% of the General Fund expenditures. The detail of the Court/Community Schools revenues and expenditures are included in the Budget Summaries.

WORK FORCE DEVELOPMENT

Work Force Development is a major department within County Operated Schools and Programs (COSP), which includes Career Technical Education (CTE), Apprenticeship Programs, Construction Technology/General Education Degree, Vocational Education Act, WorkStart YES, Department of Labor (DOL) YouthBuild Programs and Regional Conservation Corps. The total Work Force Development expenditures are 7.35% of the General Fund expenditures.

SJCOE's CTE program will focus on preparing students to enter current or emerging high-skill, high-wage, and/or high-demand occupations. CTE opportunities may be offered through linked learning programs, partnership academies, tech prep programs, small learning communities, or other programs that expose students to career options while preparing them for future careers in a given industry or interest area. SJCOE continues to offer the cosmetology and culinary arts programs. We continue to offer construction technology, food service, office technology and warehousing opportunities through Human Services Agency contracts.

Apprenticeship programs in California are business and industry-driven programs, which define a formal relationship between an employer and an employee during which the student-worker, or apprentice, learns a trade. Programs are offered in occupations which meet specific state-approved standards, registered with and approved by the Division of Apprenticeship Standards, designed to safeguard the welfare of apprentices.

The WorkStart YES (Youth Employment Services) program operates the Workforce Innovation & Opportunity Act (WIOA) program in conjunction with San Joaquin County Work Net. This program provides pre-employment and career education to in-school and out-of-school youth 16-21 years of age. In addition to paid work experience, WorkStart YES provides many types of educational opportunities for students and preparation for future careers. The program serves youth both in and out of school and offers follow-up services for one year after graduation.

The YouthBuild programs assist undereducated and unemployed young adults, ages 17-24, to work toward completion of a high school diploma or GED; learn construction skills while building affordable housing; develop leadership skills by becoming involved in their community; and secure apprenticeships as well as jobs within the construction industry after graduating from the program. SJCOE provides a comprehensive program that focuses on non-traditional approaches to education and paid on-the-job training.

The Greater Valley Conservation Corps' (GVCC), formerly called San Joaquin Regional Conservation Corps, mission is to create a foundation for future success by embracing a diverse and innovative environment that recognizes individuality while instilling ethics, honesty, and integrity through actions. The GVCC helps youth succeed by providing young adults ages 18-25 with academic instruction, employment, green job training, and life skills. GVCC has contracts for landscaping services and its crews are responsible for the collection of recyclables at local sites, such as restaurants, offices, gyms, schools, etc. Corps members earn minimum wage and all work equipment is provided. The experience and knowledge corps members develop in the program serve as an excellent introduction to a career in green jobs.

COUNTY OPERATED SCHOOLS AND PROGRAMS continued...

<u>Court/Community Schools - Resource 0240</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
Beginning Balance	\$1,518,042.66	\$3,072,597.19	\$1,554,554.53
Revenue	\$15,300,550.00	\$15,203,943.00	(\$96,607.00)
Expenses	(\$15,569,620.00)	(\$16,258,532.00)	(\$688,912.00)
Estimated Ending Balances	<u>\$1,248,972.66</u>	<u>\$2,018,008.19</u>	<u>\$769,035.53</u>

SPECIAL EDUCATION

The Special Education program provides services to students from birth to 22-years-old. In addition, the San Joaquin County Special Education Local Plan Area (SELPA) coordinates programs and services to disabled students who reside in Banta, Escalon, Jefferson, Lammersville, Lincoln, Linden, Manteca, New Jerusalem, Ripon and Tracy districts.

Programs offered by the County Office of Education serve more than 800 special education students, including instruction for those with needs described as deaf, blind, speech and language impaired, and orthopedically handicapped, as well as those developmentally or communicatively disabled, emotionally disturbed, or in need of adaptive physical education.

The majority of special education students are served in special day classes on general education campuses, while those with more severe needs are served in special centers. The program also administers psychological evaluations to students from toddler to age 22 with challenges ranging from learning disabilities to autism to traumatic brain injury.

The distribution of Special Education AB602 funds is based on a method established at the local SELPA level. The Council of Superintendents approved a new AB602 funding formula for our SELPA effective July 1, 2015. The SELPA method distributes the SELPA AB602 revenue to school districts after Regionalized Special Education Programs and Services have been funded on a K-12 ADA basis. The SELPA funded K-12 ADA is based on the greater of current or prior year ADA. The State funding entitlement is also based on K-12 ADA. The Special Education programs including grants are 35% of the General Fund expenditures. The Special Education apportionment for County Operated Programs is transferred back to the General Fund as local revenue.

The Special Education program AB602 calculations and SELPA restricted revenues and expenditures are included in the Budget Summaries.

<u>Special Education Program & Grants</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>	<u>Difference</u>
Beginning Balance	\$11,275,337.68	\$11,584,669.45	\$309,331.77
Revenue	\$47,252,743.00	\$45,782,354.00	(\$1,470,389.00)
Expenses	(\$47,808,745.00)	(\$46,753,905.00)	\$1,054,840.00
Estimated Ending Balances	<u>\$10,719,335.68</u>	<u>\$10,613,118.45</u>	<u>(\$106,217.23)</u>

EDUCATION SERVICES

Education Services department provides service and instructional leadership to local school districts working in conjunction with regional and statewide consortia and agencies for the improvement of services to students. Education staff work with local schools and districts to provide professional development, instructional resources, clarification of mandates, and processes for monitoring and documenting the effectiveness of the instructional programs. In addition to the numerous programs and services offered, educational programs receive additional grants and entitlements throughout the fiscal year. Listed below are some of the programs:

- CA Preschool Network
- Common Core
- Comprehensive Health Programs
- Early Education & Support
- Head Start
- Instructional Technology
- Mathematics
- Professional Development
- Science & STEM
- Cal-PASS Plus
- Community Involvement
- Curriculum & Instruction
- Environmental Education
- History-Social Studies
- Language & Literacy
- Migrant Education
- Regional System District & School Support (RSDSS)
- State & Federal Projects

Education Services has also placed a priority on providing professional development to districts to support the implementation of Common Core. As a means of enhancing our work with districts within San Joaquin County, we have developed a team approach to providing services within all the content areas. Specialists from Mathematics, Science, Language & Literacy, Educational Technology and Instructional Rounds all work together to create professional development plans which meet the individual needs and initiatives of each participating district. Below are the 2017-18 Education Services Team budgets with beginning balance, revenues and expenditures:

<u>Education Services - Team Budgets</u>	<u>2017-18 Unaudited Beginning Balance</u>	<u>2017-18 Estimated Revenues</u>	<u>2017-18 Estimated Expenditures</u>	<u>2017-18 Estimated Ending Balance</u>
Education Services - Main	\$580,932.52	(\$278,587.00)	\$302,345.00	\$0.52
Education Services - Science	\$0.00	\$672,981.00	\$672,981.00	\$0.00
Education Services - Mathematics	\$0.00	\$639,524.00	\$639,524.00	\$0.00
Education Services - Language & Literacy	\$0.00	\$723,801.00	\$723,801.00	\$0.00
Education Services - School Support	\$0.00	\$27,241.00	\$27,241.00	\$0.00
Education Services - State/Federal Programs	\$0.00	\$132,242.00	\$132,242.00	\$0.00
Education Services - Educational Technology	\$0.00	\$69,724.00	\$69,724.00	\$0.00
Education Services - Instructional Rounds	<u>\$0.00</u>	<u>\$94,950.00</u>	<u>\$94,950.00</u>	<u>\$0.00</u>
Total Education Services -Team Budgets	<u>\$580,932.52</u>	<u>\$2,081,876.00</u>	<u>\$2,662,808.00</u>	<u>\$0.52</u>

EDUCATION SERVICES continued...

MIGRANT EDUCATION

The federal government established and provides funding for the Migrant Education Program. Migrant Education provides services to students from ages 3 to 22-years-old (if the student has not graduated from high school). The program provides supplementary health, academic and support services. In addition, there is an active component for parental involvement. The funding based on eligible students continues to drop in our region. The Migrant Education Program operates a \$3,523,050 annual budget which, as an individual program of Education Services, is 2.64% of the General Fund expenditures.

ADMINISTRATIVE SERVICES

Administrative Services supports the business of education. Many of these services are mandated by law, such as district budget reviews, review and approval of LCAP, interdistrict appeals, attendance accounting and teacher credentialing. County offices also help school districts save money by offering services such as payroll processing, group insurance plans, printing and internet services.

The Human Resources Department provides programs with services from recruitment to retirement. The County Office conducts scheduled credential assignment monitoring and review for school districts, and provides warrant verification services ensuring valid credential status for certificated staff throughout the county.

County Payroll Services processes payroll including retirement for SJCOE programs and all school districts and taxes for SJCOE and all districts except Stockton Unified and Lodi Unified. Payroll also provides special payroll assistance to two Direct Service School Districts.

County Business Services provides budget, accounting, auditing and payroll services to programs operated by SJCOE. Budget and Accounting provides salary projections, payments to vendors, financial reporting, fiscal oversight, audit compliance, and budget services to SJCOE programs.

SJCOE’s District Business Services maintains fiscal oversight for all K-12 school districts in San Joaquin County by providing budget reviews, year-end unaudited financial report reviews, annual audit reviews, vendor payment reviews, daily cash monitoring, month end county treasury fund reconciliations, statewide accounting and financial updates, and state financial and average daily attendance (ADA) software support. This department has the responsibility to ensure that the 14 school districts in the county remain fiscally solvent. In addition, SJCOE must assist our school districts with LCAP development and carry out the LCAP review, oversight and approval responsibilities of the County Superintendent of Schools.

REPORT OF CONTRACTED SERVICES OVER \$25,000, COMPENSATION INCREASES OVER \$10,000 & SALE OF SURPLUS PROPERTY

In accordance with Education Code Section 1281(b), a detailed list of all consultant contracts over \$25,000 has been included as part of the First Interim Financial Report. The Compensation increases over \$10,000 are also included pursuant to Education Code Section 1302. The list includes all such contracts and increases that have been entered into since the last financial report submitted to the County Board of Education. Also included is a list of sale of surplus property pursuant to Education Code 60510.

INTERFUND TRANSFERS

The budget provides authority for certain interfund transfers. The updated interfund transfers from the 2017-18 Adopted Budget to First Interim Financial Report are listed below:

<u>Fund</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 First Interim</u>
Child Development Fund Transfer The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actuals expenditures.	\$1,011,822.00	\$971,668.00
General Fund Transfer to Child Development Fund 12 The General Fund maintains a subsidy to Early Childhood Education. All Child Development costs are maintained in the Child Development Fund 12. The final transfer is based on actual expenditures. The General Fund also transfers \$1 for a portable payment at Banta Elementary. The amount is a combined total.	\$22,047.00	\$22,047.00

ENDING BALANCE ANALYSIS

The estimated ending balance is the amount not budgeted in expenditure categories. The County Office of Education operates numerous programs, grants and entitlements that cross fiscal years. The estimated ending balance as of the First Interim Financial Report for the General Fund is listed below by restricted and unrestricted resources.

General Fund Ending Balances	2017-18 Adopted Budget	2017-18 First Interim	Difference
Restricted	\$24,315,320.00	(\$132,666.00)	\$24,182,654.00
Unrestricted	\$67,966,511.00	(\$329,632.00)	\$67,636,879.00
Total General Fund Ending Balances	<u>\$92,281,831.00</u>	<u>(\$462,298.00)</u>	<u>\$91,819,533.00</u>

The Ending Balance Analysis is included in the Budget Summaries, page 1, for your review. The Ending Balance Analysis in the Budget Summaries also provides:

- **Audited ending balances from June 30, 2016**
- **Unaudited Actuals ending balances for June 30, 2017**
- **Estimated ending balances for June 30, 2018**

The General Fund is summarized below:

General Fund Fund 01 & Fund 02	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$88,649,287.00	\$95,527,310.00	\$6,878,023.00
Revenue	\$125,727,987.00	\$129,823,715.00	\$4,095,728.00
Expenses	(\$122,095,443.00)	(\$133,531,492.00)	(\$11,436,049.00)
Ending Balance	<u>\$92,281,831.00</u>	<u>\$91,819,533.00</u>	<u>(\$462,298.00)</u>

OTHER FUNDS

San Joaquin County Office of Education is responsible for operating other funds in accordance with the California School Accounting Manual (CSAM). Each fund is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with rules, regulations, restrictions or limitations.

TEACHERS COLLEGE OF SAN JOAQUIN FUND 02

Teachers College of San Joaquin (TCSJ) programs are accounted for in Fund 02 for required reporting purposes. The TCSJ funds are included in San Joaquin County Office of Education SACS General Fund for State accounting and state reporting purposes. A financial summary for Teachers College of San Joaquin is included in the Budget Summaries.

Teachers College of San Joaquin Fund 02	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$5,120,942.29	\$5,006,345.55	(\$114,596.74)
Revenue	\$6,989,468.00	\$7,037,072.00	\$47,604.00
Expenses	(\$6,987,504.00)	(\$7,428,928.00)	(\$441,424.00)
Ending Balance	<u>\$5,122,906.29</u>	<u>\$4,614,489.55</u>	<u>(\$508,416.74)</u>

CHARTER SCHOOLS SPECIAL REVENUE FUND 09

- Venture Academy Family of Schools
- One.Charter – Academy of Visual and Performing Arts
- San Joaquin Building Futures Academy

The Charter Schools Special Revenue Fund is utilized for all charter schools. Venture Academy Family of Schools, one.Charter and San Joaquin Building Futures Academy all maintain a relationship with the San Joaquin County Superintendent of Schools regarding personnel, fiscal accountability and other identified support areas. Each charter is maintained as a separate entity for required financial and program reporting.

Venture Academy Family of Schools provides a voluntary public education choice for parents with students in grades K-12 who choose to have their children educated in a variety of learning environments.

The one.Charter – Academy of Visual and Performing Arts provides at risk students in grades 7–12 with a non-traditional education that allows them to explore visual and performing arts.

The San Joaquin Building Futures Academy is a grade 9-12 site-based charter school that offers an academic program for high school diploma or GED, as well as vocational education certification in one or more of the following areas: Construction Technology, Green Technology, Alternative Energy, Masonry and Forklift. A summary of the three charters is listed below:

Charter Schools Special Reserve Fund 09	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$3,722,167.00	\$4,549,586.00	\$827,419.00
Revenue	\$22,619,328.00	\$22,859,931.00	\$240,603.00
Expenses	(\$22,351,865.00)	(\$22,154,967.00)	\$196,898.00
Ending Balance	<u>\$3,989,630.00</u>	<u>\$5,254,550.00</u>	<u>\$1,264,920.00</u>

SPECIAL EDUCATION PASS-THROUGH FUND 10

The Special Education Pass-Through Fund (Fund 10) is used by SELPA Administrative Units for transferring Special Education State Apportionments to participating Local Education Agencies.

Special Education Pass-Through Fund 10	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$47,841,126.00	\$48,631,917.00	\$790,791.00
Expenses	(\$47,841,126.00)	(\$48,631,917.00)	(\$790,791.00)
Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

ADULTS IN CORRECTIONS FUND 11

The Adults in Correctional Facilities Fund is used to account separately for federal, state and local revenues for adult educational programs. Jail Education Programs are the responsibility of the County Office of Education, per Education Codes 1900, 41840 and 46190.

Adults in Corrections Fund 11	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$112,081.00	\$133,549.00	\$21,468.00
Revenue	\$496,223.00	\$492,754.00	(\$3,469.00)
Expenses	(\$496,223.00)	(\$550,890.00)	(\$54,667.00)
Ending Balance	<u>\$112,081.00</u>	<u>\$75,413.00</u>	<u>(\$36,668.00)</u>

CHILD DEVELOPMENT FUND 12

HEAD START

San Joaquin County Office of Education (SJCOE) was funded in July 2015 by the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Head Start to provide Head Start and Early Head Start services in San Joaquin County. SJCOE provides Head Start and Early Head Start services to approximately 1,754 children. The accounting for Head Start is maintained in the Child Development Fund 12. SJCOE receives over 22 million dollars each fiscal year to operate the Head Start programs. The grant requires a 25% cash/in-kind match.

SJCOE’s Head Start San Joaquin (HSSJ) program provides services to eligible children from birth to age five and pregnant women through a partnership with local school districts and non-profit organizations. The following HSSJ partners provide direct services to children and families:

- Child Abuse Prevention Council of San Joaquin County
- Creative Child Care, Inc.
- Lodi Unified School District
- Stockton Unified School District

Since its launch in 1965, the national Head Start program has been supporting low-income children and families with a comprehensive array of services designed to prepare children for school. Over that time it has served more than 30 million children, including children and families of San Joaquin County.

The comprehensive services provided through Head Start and Early Head Start services include:

- Education
- Health, development and behavior screening
- Social and emotional health
- Nutrition
- Family goal-setting
- Social services
- Transition services
- Services for children with disabilities

The Child Development Fund is used to track the grants and entitlements for child development programs including Head Start. The fund transfers indirect costs to the General Fund. Indirect costs will be calculated on actual expenditures at year-end closing.

Child Development Fund 12	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$644,012.00	\$720,542.00	\$76,530.00
Revenue	\$59,312,220.00	\$59,621,220.00	\$309,000.00
Expenses	<u>(\$59,548,718.00)</u>	<u>(\$59,741,325.00)</u>	<u>(\$192,607.00)</u>
Ending Balance	<u>\$407,514.00</u>	<u>\$600,437.00</u>	<u>\$192,923.00</u>

COUNTY SCHOOL FACILITIES FUND 35

The County School Facilities Fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects and facility hardship grants.

County School Facilities Fund 35	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$365,786.00	\$0.00	(\$365,786.00)
Revenue	\$2,776.00	\$0.00	(\$2,776.00)
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$368,562.00</u>	<u>\$0.00</u>	<u>(\$368,562.00)</u>

SPECIAL INSURANCE FUND 67

The Special Insurance Fund is used to account for San Joaquin Office of Education property and liability reserves and retiree benefit reserves. Listed below are the summaries for both reserves and a combined total of Fund 67.

SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES

The County Board of Education established an Insurance Reserve Fund for property and liability insurance reserves for catastrophic losses.

Property & Liability Insurance Reserves Fund 67	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$589,734.61	\$740,612.34	\$150,877.73
Revenue	\$1,074.00	\$1,074.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$590,808.61</u>	<u>\$741,686.34</u>	<u>\$150,877.73</u>

SPECIAL INSURANCE FUND 67 ~ RETIREE BENEFIT RESERVES

The retiree benefit reserves are to account for post-employment health care benefits in accordance with employment contracts. The County Office of Education contributes 100% of the cap towards premiums incurred by the retiree. The 2017-18 assessed rate for the Retiree Benefit Fund is \$105 per month per full-time equivalent (FTE) of retirement covered certificated and classified salaries and .5% on all salaries.

Special Insurance Fund - Retiree Benefit Reserves Fund 67	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$812,224.77	\$490,169.53	(\$322,055.24)
Revenue	\$1,439,885.00	\$1,491,402.00	\$51,517.00
Expenses	<u>(\$634,077.00)</u>	<u>(\$648,132.00)</u>	<u>(\$14,055.00)</u>
Ending Balance	<u>\$1,618,032.77</u>	<u>\$1,333,439.53</u>	<u>(\$284,593.24)</u>

Below are the combined totals of the Special Insurance Fund 67 for Property & Liability Insurance Reserves and the Retiree Benefit Reserves.

Combined Totals Fund 67	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$1,401,959.38	\$1,230,781.87	(\$171,177.51)
Revenue	\$1,440,959.00	\$1,492,476.00	\$51,517.00
Expenses	<u>(\$634,077.00)</u>	<u>(\$648,132.00)</u>	<u>(\$14,055.00)</u>
Ending Balance	<u>\$2,208,841.38</u>	<u>\$2,075,125.87</u>	<u>(\$133,715.51)</u>

RETIREE TRUST FUND 71 ~ RETIREE BENEFIT TRUST

San Joaquin County Office of Education entered into an irrevocable trust in July 2016, with the Public Employee Retirement System (PERS) for post-employment retiree benefits (OPEB). Fund 71 will be used to account for the activities within the trust. Funds will be contributed to the trust on an annual basis as funds become available.

Retiree Benefit Trust Fund Fund 71	2017-18 Adopted Budget	2017-18 First Interim	Difference
Beginning Balance	\$7,000,000.00	\$7,133,170.00	\$133,170.00
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$7,000,000.00</u>	<u>\$7,133,170.00</u>	<u>\$133,170.00</u>

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2015-16 Audited Actuals through 2017-18 First Interim.

All Funds	2015-16 Audited Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget	2017-18 First Interim
Beginning Balance	\$80,488,576.96	\$94,295,841.28	\$101,895,291.28	\$109,294,939.64
Revenue	<u>\$211,577,032.70</u>	<u>\$231,541,495.88</u>	<u>\$257,440,619.00</u>	<u>\$262,922,013.00</u>
Total Resources	<u>\$292,065,609.66</u>	<u>\$325,837,337.16</u>	<u>\$359,335,910.28</u>	<u>\$372,216,952.64</u>
Expenses	<u>\$197,769,768.38</u>	<u>\$216,542,397.52</u>	<u>\$252,967,452.00</u>	<u>\$265,258,723.00</u>
Ending Balance	<u>\$94,295,841.28</u>	<u>\$109,294,939.64</u>	<u>\$106,368,458.28</u>	<u>\$106,958,229.64</u>
Total Expenditures & Ending Balance	<u>\$292,065,609.66</u>	<u>\$325,837,337.16</u>	<u>\$359,335,910.28</u>	<u>\$372,216,952.64</u>

**ENDING BALANCE ANALYSIS
2017-18 FIRST INTERIM
FINANCIAL REPORT**

Line #	Description	Column A Audited Actuals Balance 6/30/2016	Column B Unaudited Actuals Surplus or Deficit	Column C Unaudited Actuals Balance 6/30/2017	Column D Estimated Surplus or Deficit	Column E Estimated Balance Budget 6/30/2018
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education Program Reserves	\$2,627,390.90	\$117,990.39	\$2,745,381.29	(\$978,679.00)	\$1,766,702.29
3	Sp Ed & SELPA Restricted Grants/Programs	\$5,748,289.98	\$1,408,025.73	\$7,156,315.71	\$70,152.00	\$7,226,467.71
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$11,426,575.76	\$1,040,593.14	\$12,467,168.90	(\$1,743,594.00)	\$10,723,574.90
6	<i>SUBTOTAL RESTRICTED PROGRAMS</i>	\$19,802,256.64	\$2,566,609.26	\$22,368,865.90	(\$2,652,121.00)	\$19,716,744.90
7	Designated Unrestricted Programs	\$43,609,422.05	\$10,222,296.85	\$53,831,718.90	(\$1,528,818.00)	\$52,302,900.90
8	Court/Community Schools Unrestricted Lottery	\$12,902.64	\$14,794.18	\$27,696.82	\$0.00	\$27,696.82
9	Special Education Unrestricted Lottery	\$66,135.18	\$17,445.86	\$83,581.04	\$0.00	\$83,581.04
10	CTE Unrestricted Lottery	\$199,780.63	(\$65,816.48)	\$133,964.15	(\$32,499.00)	\$101,465.15
11	Lottery - Technology Support	\$770,237.39	\$48,520.20	\$818,757.59	(\$223,937.00)	\$594,820.59
12	Revolving, Petty Cash	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00
13	Designated Economic Uncertainties	\$1,989,802.00	\$50,036.00	\$2,039,838.00	\$482,214.00	\$2,522,052.00
14	Unrestricted Reserves	\$8,055,954.36	\$932,797.44	\$8,988,751.80	\$781,996.00	\$9,770,747.80
15	QZAB Qualified Zone Academy Bond #1	\$888,227.55	\$35,805.49	\$924,033.04	\$37,238.00	\$961,271.04
16	QZAB Qualified Zone Academy Bond #2	\$825,567.44	\$28,064.58	\$853,632.02	\$28,340.00	\$881,972.02
17	QZAB Qualified Zone Academy Bond #3	\$655,634.43	(\$208,333.17)	\$447,301.26	(\$208,334.00)	\$238,967.26
18	<i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES</i>	\$57,076,488.67	\$11,075,610.95	\$68,152,099.62	(\$663,800.00)	\$67,488,299.62
19	TOTAL GENERAL FUND (CDE SACS Financial Reports)	\$76,878,745.31	\$13,642,220.21	\$90,520,965.52	(\$3,315,921.00)	\$87,205,044.52

TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)						
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$4,639,460.29	\$246,816.26	\$4,886,276.55	(\$420,366.00)	\$4,465,910.55
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$111,770.00	\$8,299.00	\$120,069.00	\$28,510.00	\$148,579.00
22	TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)	\$4,751,230.29	\$255,115.26	\$5,006,345.55	(\$391,856.00)	\$4,614,489.55

23	<i>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</i>	\$24,441,716.93	\$2,813,425.52	\$27,255,142.45	(\$3,072,487.00)	\$24,182,655.45
24	<i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02</i>	\$57,188,258.67	\$11,083,909.95	\$68,272,168.62	(\$635,290.00)	\$67,636,878.62
25	TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)	\$81,629,975.60	\$13,897,335.47	\$95,527,311.07	(\$3,707,777.00)	\$91,819,534.07

OTHER FUNDS						
26	Charter Fund (Fund 09)	\$3,269,804.30	\$1,279,781.79	\$4,549,586.09	\$704,964.00	\$5,254,550.09
27	Special Education Pass-Through Fund (Fund 10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Adults in Corrections (Fund 11)	\$234,641.63	(\$101,092.67)	\$133,548.96	(\$58,136.00)	\$75,412.96
29	Child Development Fund (Fund 12)	\$798,498.10	(\$77,956.56)	\$720,541.54	(\$120,105.00)	\$600,436.54
30	County School Facilities (Fund 35)	\$363,010.27	(\$363,010.27)	\$0.00	\$0.00	\$0.00
31	Special Insurance Fund (Fund 67)	\$7,999,911.38	(\$6,769,129.51)	\$1,230,781.87	\$844,344.00	\$2,075,125.87
32	Retiree Benefit Trust Fund (Fund 71)	\$0.00	\$7,133,170.11	\$7,133,170.11	\$0.00	\$7,133,170.11

33	TOTAL ALL FUNDS	\$94,295,841.28	\$14,999,098.36	\$109,294,939.64	(\$2,336,710.00)	\$106,958,229.64
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**ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2017-18 FIRST INTERIM**

	<u>2017-18 Budget</u>	<u>2017-18 First Interim</u>
Beginning Balance All Funds July 1st	\$101,895,291.28	\$109,294,939.64
<u>REVENUES</u>		
General Fund 01	\$118,738,519.00	\$122,786,643.00
Teachers College of SJ Fund 02	\$6,989,468.00	\$7,037,072.00
Charter Fund 09	\$22,619,328.00	\$22,859,931.00
Special Education Pass Thru Fund 10	\$47,841,126.00	\$48,631,917.00
Adults In Corrections Fund 11	\$496,223.00	\$492,754.00
Child Development Fund 12	\$59,312,220.00	\$59,621,220.00
County School Facilities Fund 35	\$2,776.00	\$0.00
Special Insurance Fund 67	\$1,440,959.00	\$1,492,476.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
Subtotal All Funds Revenues	\$257,440,619.00	\$262,922,013.00
Total Beginning Balance and Revenue All Funds	\$359,335,910.28	\$372,216,952.64
<u>EXPENDITURES</u>		
General Fund 01	\$115,107,939.00	\$126,102,564.00
Teachers College of SJ Fund 02	\$6,987,504.00	\$7,428,928.00
Charter Fund 09	\$22,351,865.00	\$22,154,967.00
Special Education Pass Thru Fund 10	\$47,841,126.00	\$48,631,917.00
Adults In Corrections Fund 11	\$496,223.00	\$550,890.00
Child Development Fund 12	\$59,548,718.00	\$59,741,325.00
County School Facilities Fund 35	\$0.00	\$0.00
Special Insurance Fund 67	\$634,077.00	\$648,132.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
Subtotal All Funds Expenditures	\$252,967,452.00	\$265,258,723.00
Estimated Ending Balance General Fund	\$87,158,923.31	\$87,205,044.52
Estimated Ending Balance All Other Funds	\$19,209,534.97	\$19,753,185.12
Estimated Ending Balance All Funds June 30th	\$106,368,458.28	\$106,958,229.64
Total Expenditures and Estimated Ending Balance All	\$359,335,910.28	\$372,216,952.64

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$690,810.00	\$690,810.00	\$690,810.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$112,823.00	\$112,823.00	\$112,823.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$31,145,604.00	\$31,145,604.00	\$0.00	\$31,145,604.00	2
4	Special Education - Charter Decline Adj Reserve	6500	1013	\$521,299.00	-\$260,650.00	\$260,649.00	\$0.00	\$260,649.00	2
5	Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$0.00	\$0.00	\$2,118,500.00	-\$2,118,500.00	2
6	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$984,039.00	\$984,039.00	\$18,536,344.00	-\$17,552,305.00	2
7	Special Education - Mid-Year Growth Reserve	6500	1027	\$180,000.00	\$0.00	\$180,000.00	\$0.00	\$180,000.00	2
8	Special Education - NPS -Non Public Schools EIBT - Early Intervention Behavioral Treatment Reserve	6500	1028	\$927,754.04	-\$323,190.00	\$604,564.04	\$0.00	\$604,564.04	2
9	Special Education - Out of Home Care Contribution Reserve	6500	1029	\$800,000.00	-\$400,000.00	\$400,000.00	\$0.00	\$400,000.00	2
10	Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$0.00	\$0.00	\$5,656,969.00	-\$5,656,969.00	2
11	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$316,328.25	\$5,161.00	\$321,489.25	\$0.00	\$321,489.25	2
12	Special Education - Pupil Services	6500	1500	\$0.00	\$42,000.00	\$42,000.00	\$849,243.00	-\$807,243.00	2

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
13	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$746,183.00	-\$746,183.00	2
14	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$2,341,923.00	-\$2,341,923.00	2
15	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$1,523,029.00	-\$1,523,029.00	2
16	Special Education - Deferred Maintenance	6500	1710	\$0.00	-\$185,217.00	-\$185,217.00	\$0.00	-\$185,217.00	2
17	Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services	6500	2050	\$0.00	\$0.00	\$0.00	\$214,235.00	-\$214,235.00	2
18	Special Education - Infants	6510	1040	\$0.00	\$240,514.00	\$240,514.00	\$240,514.00	\$0.00	2
Total by Ending Balance Line				\$2,745,381.29	\$32,051,894.00	\$34,797,275.29	\$33,030,573.00	\$1,766,702.29	2
19	SELPA - Special Education Local Planning - Federal Preschool Grant	3315	2100	\$0.00	\$58,483.00	\$58,483.00	\$58,483.00	\$0.00	3
20	SELPA - Special Education Local Planning - Federal Preschool Grant Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00	3
21	Special Education - Preschool Local Entitlements	3320	1100	\$0.00	\$272,619.00	\$272,619.00	\$272,619.00	\$0.00	3
22	SELPA - Special Education Local Planning - Mental Health Part B - IDEA - Individuals with Disabilities Education Average Daily Attendance (ADA) Allocation	3327	2324	\$0.00	\$794,810.00	\$794,810.00	\$794,810.00	\$0.00	3
23	SELPA - Special Education Local Planning - Preschool Staff Development	3345	2120	\$0.00	\$3,528.00	\$3,528.00	\$3,528.00	\$0.00	3

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
24	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3
25	SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2220	\$0.00	\$12,151.00	\$12,151.00	\$12,151.00	\$0.00	3
26	SELPA - Special Education Local Planning - Medi-Cal Billing Option	5640	6510	\$525,560.13	\$170,000.00	\$695,560.13	\$170,000.00	\$525,560.13	3
27	Special Education - Educator Effectiveness	6264	1459	\$42,493.84	\$0.00	\$42,493.84	\$42,494.00	-\$0.16	3
28	Special Education - Lottery Restricted	6300	1026	\$139,214.25	\$30,609.00	\$169,823.25	\$30,609.00	\$139,214.25	3
29	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$56,740.63	\$138,890.00	\$195,630.63	\$138,890.00	\$56,740.63	3
30	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$3,992,484.80	\$2,039,158.00	\$6,031,642.80	\$1,728,214.00	\$4,303,428.80	3
31	SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$573,447.68	\$406,160.00	\$979,607.68	\$424,370.00	\$555,237.68	3
32	SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$459,391.45	\$609,241.00	\$1,068,632.45	\$591,001.00	\$477,631.45	3
33	SELPA - Special Education Local Planning - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
34	SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$12,324.82	\$293,855.00	\$306,179.82	\$302,687.00	\$3,492.82	3
35	Special Education - Mental Health Prop 98	6512	1322	\$0.00	\$721,589.00	\$721,589.00	\$721,589.00	\$0.00	3

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
36	SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	\$823,358.40	\$954,038.00	\$1,777,396.40	\$1,139,518.00	\$637,878.40	3
37	Special Education - COSP - County Operated Schools & Programs -Mental Health Services	6512	3209	\$74,338.47	\$23,111.00	\$97,449.47	\$23,111.00	\$74,338.47	3
38	Special Education - Venture Academy - Mental Health Services	6512	3214	\$6,728.72	\$41,024.00	\$47,752.72	\$40,483.00	\$7,269.72	3
39	Special Education - Infant Discretionary	6515	1112	\$0.00	\$6,849.00	\$6,849.00	\$6,849.00	\$0.00	3
40	SELPA - Special Education Local Planning - Workability I	6520	2200	\$0.00	\$296,226.00	\$296,226.00	\$296,226.00	\$0.00	3
41	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$54,005.94	\$38,000.00	\$92,005.94	\$46,191.00	\$45,814.94	3
42	SELPA - Special Education Local Planning - CAPTAIN California Autism Professional Training & Information Network	9010	2161	\$12,330.75	\$24,006.00	\$36,336.75	\$29,506.00	\$6,830.75	3
43	SELPA - Special Education Local Planning - 504 Training	9010	2162	\$10,279.32	\$1,000.00	\$11,279.32	\$3,513.00	\$7,766.32	3
44	SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$41,353.12	\$25,000.00	\$66,353.12	\$25,000.00	\$41,353.12	3
45	SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium	9010	2170	\$80,743.47	\$23,500.00	\$104,243.47	\$35,500.00	\$68,743.47	3
46	SELPA - Special Education Local Planning - Autism Forum	9010	2175	\$8,654.74	\$5,800.00	\$14,454.74	\$5,800.00	\$8,654.74	3
47	SELPA - Special Education Local Planning Area - School Wide Positive Behavior Support	9010	2188	\$7,019.87	\$0.00	\$7,019.87	\$7,019.00	\$0.87	3

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
48	SELPA - Special Education Local Planning - Workability Region 4	9010	2202	\$1,821.52	\$0.00	\$1,821.52	\$283.00	\$1,538.52	3
49	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	\$191,076.31	\$35,954.00	\$227,030.31	\$9,000.00	\$218,030.31	3
50	SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	\$42,947.48	\$3,995.00	\$46,942.48	\$0.00	\$46,942.48	3
Total by Ending Balance Line				\$7,156,315.71	\$7,152,983.00	\$14,309,298.71	\$7,082,831.00	\$7,226,467.71	3
51	Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$0.00	\$967,294.00	\$967,294.00	\$967,294.00	\$0.00	5
52	Title I Low Income/Neglected - COSP - County Operated Schools & Programs	3010	3351	\$0.00	\$59,665.00	\$59,665.00	\$59,665.00	\$0.00	5
53	School Improvement - RSDSS - Regional System of District School Support Carryover	3020	6388	\$0.00	\$137,198.00	\$137,198.00	\$137,198.00	\$0.00	5
54	School Improvement - RSDSS - Regional System of District School Support	3020	6393	\$0.00	\$590,076.00	\$590,076.00	\$590,076.00	\$0.00	5
55	Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$0.00	\$708,276.00	\$708,276.00	\$708,276.00	\$0.00	5
56	Migrant Education - CPIN - California Preschool Instructional Network	3045	7616	\$0.00	\$3,269.00	\$3,269.00	\$3,269.00	\$0.00	5
57	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$1,859.00	-\$1,859.00	5
58	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$2,101.00	-\$2,101.00	5

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
59	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$11,809.00	-\$11,809.00	5
60	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$2,094.00	-\$2,094.00	5
61	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$10,914.00	-\$10,914.00	5
62	Migrant Education - Administration	3060	6080	\$0.00	\$2,597,190.00	\$2,597,190.00	\$565,419.00	\$2,031,771.00	5
63	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$149,332.00	-\$149,332.00	5
64	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$82,036.00	-\$82,036.00	5
65	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$178,907.00	-\$178,907.00	5
66	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$193,552.00	-\$193,552.00	5
67	Migrant Education - Identification & Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$508,830.00	-\$508,830.00	5
68	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$178,448.00	-\$178,448.00	5
69	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$136,784.00	-\$136,784.00	5
70	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$10,821.00	-\$10,821.00	5

**ENDING BALANCE ANALYSIS DETAIL
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71	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$169,689.00	-\$169,689.00	5
72	Migrant Education - Lodi	3060	6094	\$0.00	\$0.00	\$0.00	\$175,614.00	-\$175,614.00	5
73	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$23,797.00	-\$23,797.00	5
74	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$195,184.00	-\$195,184.00	5
75	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$311.00	-\$311.00	5
76	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$469.00	-\$469.00	5
77	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$21,579.00	-\$21,579.00	5
78	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$345.00	-\$345.00	5
79	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$2,524.00	-\$2,524.00	5
80	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$780,520.00	\$780,520.00	\$46,480.00	\$734,040.00	5
81	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$205,283.00	-\$205,283.00	5
82	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$12,762.00	-\$12,762.00	5

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83	Migrant Education - Summer School Parent Participation	3061	6084	\$0.00	\$0.00	\$0.00	\$701.00	-\$701.00	5
84	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$29,671.00	-\$29,671.00	5
85	Migrant Education - Summer School Health	3061	6087	\$0.00	\$0.00	\$0.00	\$4,000.00	-\$4,000.00	5
86	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$234,273.00	-\$234,273.00	5
87	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$34,192.00	-\$34,192.00	5
88	Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$0.00	\$0.00	\$44,230.00	-\$44,230.00	5
89	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$23,918.00	-\$23,918.00	5
90	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$82,682.00	-\$82,682.00	5
91	Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$0.00	\$0.00	\$37,100.00	-\$37,100.00	5
92	School Readiness Migrant Education	3110	6021	\$0.00	\$145,340.00	\$145,340.00	\$145,340.00	\$0.00	5
93	Venture Special Education Local Planning	3310	3860	\$0.00	\$161,236.00	\$161,236.00	\$161,236.00	\$0.00	5
94	VEA - Vocational Education Act - Secondary Education Section 131	3550	6570	\$0.00	\$38,724.00	\$38,724.00	\$38,724.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
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95	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$31,169.00	\$31,169.00	\$31,169.00	\$0.00	5
96	Title II Part A - NCLB - No Child Left Behind - Improving Teacher Quality	4035	6161	\$0.00	\$60,857.00	\$60,857.00	\$60,857.00	\$0.00	5
97	21st Century CLC - Community Learning Centers Core/Supplemental	4124	6375	\$0.00	\$533,861.00	\$533,861.00	\$533,861.00	\$0.00	5
98	21st Century CLC - Community Learning Centers Core Supplemental Carryover	4124	6378	\$0.00	\$154,627.00	\$154,627.00	\$154,627.00	\$0.00	5
99	Title III NCLB - No Child Left Behind - LEP - Limited English Proficient - Consortium	4203	6112	\$0.00	\$56,116.00	\$56,116.00	\$56,116.00	\$0.00	5
100	Title III - LEP - Limited English Proficient - Consortium Carryover	4203	6113	\$0.00	\$25,004.00	\$25,004.00	\$25,004.00	\$0.00	5
101	Title III NCLB - No Child Left Behind Year 4 Technical Assistance 2016-2018	4204	6114	\$0.00	\$51,932.00	\$51,932.00	\$51,932.00	\$0.00	5
102	Title III NCLB - No Child Left Behind Year 4 Technical Assistance 7/1/14-9/30/16	4204	6116	\$0.00	\$142,643.00	\$142,643.00	\$142,643.00	\$0.00	5
103	Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$0.00	\$500,928.00	\$500,928.00	\$500,928.00	\$0.00	5
104	Child Nutrition / Food Services - Outdoor Education	5310	7600	\$0.00	\$51,025.00	\$51,025.00	\$51,025.00	\$0.00	5
105	Child Nutrition: School Breakfast Startup BATB - Breakfast After the Bell - C/CS	5380	3696	\$0.00	\$52,300.00	\$52,300.00	\$52,300.00	\$0.00	5
106	Education for the Homeless	5630	3435	\$0.00	\$37,638.00	\$37,638.00	\$37,638.00	\$0.00	5

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107	YouthBuild of San Joaquin DOL 5 - Department of Labor	5810	6259	\$0.00	\$649,771.00	\$649,771.00	\$649,771.00	\$0.00	5
108	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$23,081.00	\$23,081.00	\$23,081.00	\$0.00	5
109	ASES - After School Education & Safety - Transitional	6010	6371	\$0.00	\$2,003,806.00	\$2,003,806.00	\$2,003,806.00	\$0.00	5
110	Educator Effectiveness - COSP - County Operated Schools & Programs	6264	3453	\$114,271.95	\$0.00	\$114,271.95	\$114,272.00	-\$0.05	5
111	Lottery Restricted - Court/Community Schools	6300	3006	\$469,618.97	\$70,748.00	\$540,366.97	\$70,748.00	\$469,618.97	5
112	Lottery Restricted - ROC/P - Regional Occupation Center Program - Districts	6300	4095	\$130,854.90	\$0.00	\$130,854.90	\$90,000.00	\$40,854.90	5
113	Lottery Restricted Adults In Corrections Transfer	6300	4102	\$43,382.04	\$11,887.00	\$55,269.04	\$11,887.00	\$43,382.04	5
114	Direct Support Professional Training - ROC/P - Regional Occupation Center Program	6355	4051	\$12,318.44	\$50,000.00	\$62,318.44	\$50,000.00	\$12,318.44	5
115	Community - CTE - Career Technical Education Revenue	6371	4001	\$0.00	\$77,611.00	\$77,611.00	\$77,611.00	\$0.00	5
116	CTEIC - Career Technical Education Incentive Grant	6387	6596	\$0.00	\$1,544,113.00	\$1,544,113.00	\$1,544,113.00	\$0.00	5
117	COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs	6500	3201	\$2,414,519.98	\$727,032.00	\$3,141,551.98	\$778,115.00	\$2,363,436.98	5
118	COE - County Office of Education Other Programs - Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$3,546,940.50	\$198,829.00	\$3,745,769.50	\$1,117,527.00	\$2,628,242.50	5

**ENDING BALANCE ANALYSIS DETAIL
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119	COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy	6500	3213	\$0.00	\$73,851.00	\$73,851.00	\$73,851.00	\$0.00	5
120	Workability - Court/Community Schools	6520	3361	\$0.00	\$54,194.00	\$54,194.00	\$54,194.00	\$0.00	5
121	TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$0.00	\$105,236.00	\$105,236.00	\$105,236.00	\$0.00	5
122	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$53,959.00	\$53,959.00	\$53,959.00	\$0.00	5
123	CREEC - California Regional Environmental Education	7135	6201	\$0.00	\$32,727.00	\$32,727.00	\$32,727.00	\$0.00	5
124	New Energy Academy	7220	3836	\$0.00	\$50,825.00	\$50,825.00	\$50,825.00	\$0.00	5
125	College Readiness	7338	3454	\$156,196.00	\$0.00	\$156,196.00	\$0.00	\$156,196.00	5
126	Foster Youth Services	7366	3935	\$0.00	\$732,381.00	\$732,381.00	\$732,381.00	\$0.00	5
127	STRS On Behalf	7690	0099	\$0.00	\$1,744,922.00	\$1,744,922.00	\$1,744,922.00	\$0.00	5
128	Cal CC - California Career Center	7810	5051	\$0.00	\$29,973.00	\$29,973.00	\$29,973.00	\$0.00	5
129	Garamendi 2	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5
130	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$598,769.00	\$598,769.00	\$598,769.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
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131	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$374,000.00	\$374,000.00	\$374,000.00	\$0.00	5
132	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$149,692.00	\$149,692.00	\$149,692.00	\$0.00	5
133	CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund	7810	5292	\$0.00	\$536,805.00	\$536,805.00	\$536,805.00	\$0.00	5
134	CREEC - California Regional Environmental Education Amendment	7810	6202	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5
135	CREEC Recycle	7810	6209	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$0.00	5
136	CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$0.00	\$290,542.00	\$290,542.00	\$290,542.00	\$0.00	5
137	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$202,111.00	\$202,111.00	\$202,111.00	\$0.00	5
138	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$88,708.00	\$88,708.00	\$88,708.00	\$0.00	5
139	CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$281,282.00	\$281,282.00	\$281,282.00	\$0.00	5
140	Delta Institute California Water	7810	7163	\$4,308.97	\$9,000.00	\$13,308.97	\$9,000.00	\$4,308.97	5
141	Routine Maintenance & Repair Requirement	8150	5701	\$0.00	\$1,394,309.00	\$1,394,309.00	\$1,394,309.00	\$0.00	5
142	Miscellaneous Revenue - COSP - County Operated Schools & Programs	9010	3002	\$81,034.15	\$0.00	\$81,034.15	\$0.00	\$81,034.15	5

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143	Duplicating (Print Shop) - COSP - County Operated Schools & Programs	9010	3115	\$0.00	\$203,399.00	\$203,399.00	\$203,399.00	\$0.00	5
144	HSA - Humans Services Agency - Mary Graham Shelter Art Program - COSP - County Operated Schools & Programs	9010	3470	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	5
145	HSA - Humans Services Agency - Juvenile Dependency Court - COSP - County Operated Schools & Programs	9010	3471	\$0.00	\$189,127.00	\$189,127.00	\$189,127.00	\$0.00	5
146	Excel Fundraising - VAFS - Venture Academy Family of Schools	9010	3504	\$109,937.92	\$150,000.00	\$259,937.92	\$150,000.00	\$109,937.92	5
147	BOOF - Betting on Our Future - VAFS - Venture Academy Family of Schools	9010	3857	\$500.00	\$5,000.00	\$5,500.00	\$5,345.00	\$155.00	5
148	HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$0.00	\$97,154.00	\$97,154.00	\$97,154.00	\$0.00	5
149	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$153,868.00	\$153,868.00	\$153,868.00	\$0.00	5
150	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$416,255.00	\$416,255.00	\$416,255.00	\$0.00	5
151	SJCOE - San Joaquin County Office of Education GED Testing Center	9010	4300	\$25,172.43	\$10,000.00	\$35,172.43	\$10,000.00	\$25,172.43	5
152	SEIS - Special Education Information System	9010	5021	\$2,914,902.42	\$4,636,283.00	\$7,551,185.42	\$5,011,762.00	\$2,539,423.42	5
153	PG&E - Pacific Gas & Electric Energy Center Foundation Grant	9010	5064	\$1,168.59	\$1,555.00	\$2,723.59	\$2,723.00	\$0.59	5
154	Canine Services Consortium	9010	5208	\$879.74	\$7,237.00	\$8,116.74	\$7,237.00	\$879.74	5

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155	Miscellaneous Recycling Revenues	9010	5287	\$155,931.78	\$70,000.00	\$225,931.78	\$70,000.00	\$155,931.78	5
156	Assessment Administration	9010	6069	\$394,040.43	\$0.00	\$394,040.43	\$1,219.00	\$392,821.43	5
157	TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	\$68,497.88	\$26,600.00	\$95,097.88	\$35,223.00	\$59,874.88	5
158	Environmental Education	9010	6153	\$28,110.70	\$11,000.00	\$39,110.70	\$11,329.00	\$27,781.70	5
159	i3 Make Sense of Science	9010	6167	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	5
160	North Central Valley STEM Center	9010	6168	\$3,263.14	\$0.00	\$3,263.14	\$3,263.00	\$0.14	5
161	Teacher Quality Consortium	9010	6180	\$17,717.01	\$3,610.00	\$21,327.01	\$3,610.00	\$17,717.01	5
162	CAI - California Apprenticeship Initiative Pre Apprenticeship	9010	6255	\$0.00	\$190,689.00	\$190,689.00	\$190,689.00	\$0.00	5
163	PGIM - Prudential Global Investment Management	9010	6256	\$19,424.65	\$0.00	\$19,424.65	\$19,425.00	-\$0.35	5
164	PNCC - Project Navigate Constructive Change	9010	6258	\$0.00	\$65,125.00	\$65,125.00	\$65,125.00	\$0.00	5
165	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
166	Natural Resources Fee For Services	9010	6268	\$318,351.04	\$1,000,000.00	\$1,318,351.04	\$989,499.00	\$328,852.04	5

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167	AmeriCorps Carryover	9010	6269	\$0.00	\$54,714.00	\$54,714.00	\$54,714.00	\$0.00	5
168	Worknet - Youth Education Services	9010	6275	\$0.00	\$880,000.00	\$880,000.00	\$880,000.00	\$0.00	5
169	AmeriCorps	9010	6289	\$0.00	\$107,135.00	\$107,135.00	\$107,135.00	\$0.00	5
170	AVID - Advancement Via Individual Determination - Workshops Administration	9010	6299	\$148,847.20	\$61,265.00	\$210,112.20	\$61,265.00	\$148,847.20	5
171	Creative Child Care Nursing Services	9010	6345	\$0.00	\$122,606.00	\$122,606.00	\$122,606.00	\$0.00	5
172	New Hope Nursing Services	9010	6356	\$0.00	\$38,339.00	\$38,339.00	\$38,339.00	\$0.00	5
173	Kaiser After School Running Club Carryover	9010	6364	\$0.00	\$7,165.00	\$7,165.00	\$7,165.00	\$0.00	5
174	Kaiser After School Running Club	9010	6366	\$7,165.11	-\$7,165.00	\$0.11	\$0.00	\$0.11	5
175	Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health	9010	6367	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	5
176	San Joaquin County Network Program Carryover	9010	6384	\$0.00	\$25,133.00	\$25,133.00	\$25,133.00	\$0.00	5
177	ISABS - Improving Systems of Academic & Behavioral Systems	9010	6387	\$0.00	\$47,493.00	\$47,493.00	\$47,493.00	\$0.00	5
178	PG&E - Pacific Gas & Electric - Bright Ideas	9010	6465	\$4,504.39	\$0.00	\$4,504.39	\$4,504.00	\$0.39	5

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179	Medi-Cal Comprehensive Health	9010	6511	\$380,083.94	\$574,411.00	\$954,494.94	\$580,249.00	\$374,245.94	5
180	26.5 Special Education Services	9010	6514	\$2,893.79	\$0.00	\$2,893.79	\$0.00	\$2,893.79	5
181	HSA - Human Services Agency - Food Service Certification	9010	6594	\$3,217.85	\$1,892.00	\$5,109.85	\$1,892.00	\$3,217.85	5
182	STEM - Science, Technology, Engineering and Mathematics Education Kits	9010	7112	\$11,503.89	\$0.00	\$11,503.89	\$11,504.00	-\$0.11	5
183	AT&T Aspire	9010	7131	\$0.00	\$20,883.00	\$20,883.00	\$20,883.00	\$0.00	5
184	Student Events	9010	7135	\$0.00	\$254,796.00	\$254,796.00	\$254,796.00	\$0.00	5
185	CISC - Curriculum & Instruction Steering Committee - Science	9010	7136	\$0.00	\$3,150.00	\$3,150.00	\$3,150.00	\$0.00	5
186	Puentes/CalFire Partnership	9010	7170	\$0.00	\$42,320.00	\$42,320.00	\$42,320.00	\$0.00	5
187	DWAS - Dinner With a Scientist	9010	7181	\$888.69	\$5,000.00	\$5,888.69	\$5,500.00	\$388.69	5
188	DSSP - Delta Sierra Science Project CSMP - California Science & Math Project	9010	7187	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	5
189	DSSP - Delta Sierra Science Project	9010	7192	\$0.00	\$28,183.00	\$28,183.00	\$28,183.00	\$0.00	5
190	Schoolyard Habitat	9010	7203	\$1,471.03	\$0.00	\$1,471.03	\$1,471.00	\$0.03	5

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191	Teacher Leadership Academy	9010	7205	\$0.00	\$22,270.00	\$22,270.00	\$22,270.00	\$0.00	5
192	Teacher Leadership Academy Carryover	9010	7206	\$0.00	\$17,558.00	\$17,558.00	\$17,558.00	\$0.00	5
193	SJCOE - Next Generation Science Standards -NGSS	9010	7208	\$0.00	\$32,140.00	\$32,140.00	\$32,140.00	\$0.00	5
194	Artists in Schools	9010	7248	\$5,656.26	\$162,601.00	\$168,257.26	\$162,601.00	\$5,656.26	5
195	Music Services	9010	7270	\$10,488.77	\$2,789.00	\$13,277.77	\$2,789.00	\$10,488.77	5
196	Health/Physical Education	9010	7300	\$33,306.79	\$5,000.00	\$38,306.79	\$5,000.00	\$33,306.79	5
197	21st Century CLC - Community Learning Centers Extra	9010	7317	\$203,753.56	\$0.00	\$203,753.56	\$83,497.00	\$120,256.56	5
198	COE - County Office of Education - Foundation Administration	9010	7430	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
199	COE - County Office of Education - Foundation Award - Mock Trial	9010	7431	\$0.00	\$5,700.00	\$5,700.00	\$5,700.00	\$0.00	5
200	COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	5
201	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
202	COE - County Office of Education - Foundation Award - Science Fair	9010	7434	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	5

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203	COE - County Office of Education - Foundation Award - Science Olympiad	9010	7435	\$0.00	\$7,700.00	\$7,700.00	\$7,700.00	\$0.00	5
204	COE - County Office of Education - Foundation Award - Spelling Bee	9010	7437	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	5
205	COE - County Office of Education - Foundation Award - Student Event Website	9010	7439	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	5
206	COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5
207	COE - County Office of Education - Foundation Award - Student Events Catalog	9010	7462	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	5
208	COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts	9010	7465	\$0.00	\$2,445.00	\$2,445.00	\$2,445.00	\$0.00	5
209	COE - County Office of Education - Foundation Award - Math Olympiad	9010	7466	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	5
210	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
211	MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$371,113.01	-\$79,547.00	\$291,566.01	\$0.00	\$291,566.01	5
212	MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9010	7901	\$183,082.55	\$28,327.00	\$211,409.55	\$0.00	\$211,409.55	5
213	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	\$34,093.39	\$3,509.00	\$37,602.39	\$0.00	\$37,602.39	5
214	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$16,623.59	\$1,453.00	\$18,076.59	\$9,454.00	\$8,622.59	5

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215	MAA #5 - Medi-Cal Administrative Agency - Services	9010	7905	\$0.00	\$155,058.00	\$155,058.00	\$155,058.00	\$0.00	5
216	Legal Services	9010	8000	\$4,335.42	\$55,300.00	\$59,635.42	\$55,300.00	\$4,335.42	5
217	Redevelopment	9019	5800	\$0.00	\$204,624.00	\$204,624.00	\$204,624.00	\$0.00	5
Total by Ending Balance Line				\$12,467,168.90	\$32,037,451.00	\$44,504,619.90	\$33,781,045.00	\$10,723,574.90	5
218	LCFF - Local Funding Formula Implementation Reserve	0000	0001	\$1,778,450.40	-\$1,778,450.00	\$0.40	\$0.00	\$0.40	7
219	Budget Stabilization	0000	0002	\$15,893,085.00	\$6,611,939.00	\$22,505,024.00	\$0.00	\$22,505,024.00	7
220	LCFF - Local Funding Formula Implementation Professional Development - Special Education	0000	1401	\$57,308.44	\$0.00	\$57,308.44	\$26,288.00	\$31,020.44	7
221	LCFF - Local Funding Formula Implementation Materials & Supplies - Special Education	0000	1402	\$33,931.56	\$0.00	\$33,931.56	\$22,205.00	\$11,726.56	7
222	Special Education Instructional Assistant Recruitment	0000	1804	\$0.00	\$40,981.00	\$40,981.00	\$40,981.00	\$0.00	7
223	McKinney Vento Homeless Assistance Act - COSP - County Operated Schools & Programs	0000	3431	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	7
224	COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$181,323.23	\$109,527.00	\$290,850.23	\$110,156.00	\$180,694.23	7
225	COSP - County Operated Schools & Programs Reorganization	0000	3999	\$0.00	\$500,000.00	\$500,000.00	\$0.00	\$500,000.00	7

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226	Apprenticeship	0000	4205	\$755,512.91	\$2,630,122.00	\$3,385,634.91	\$2,630,122.00	\$755,512.91	7
227	Skills USA	0000	4209	\$4,284.73	\$0.00	\$4,284.73	\$0.00	\$4,284.73	7
228	LCAP - Local Control & Accountability Program - Program & Fiscal Oversight	0000	5003	\$132,693.28	\$1,778,450.00	\$1,911,143.28	\$327,838.00	\$1,583,305.28	7
229	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$308,175.66	\$0.00	\$308,175.66	\$0.00	\$308,175.66	7
230	CEDR - Center for Educational Development & Research	0000	5025	\$153,404.34	\$501,061.00	\$654,465.34	\$654,465.00	\$0.34	7
231	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$1,901,123.92	\$2,187,367.00	\$4,088,490.92	\$2,291,296.00	\$1,797,194.92	7
232	Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$0.00	\$19,169.00	\$19,169.00	\$19,169.00	\$0.00	7
233	Transworld Plant Development	0000	5067	\$1,936,887.98	\$0.00	\$1,936,887.98	\$1,575,000.00	\$361,887.98	7
234	Solar Project - (QZAB #4)	0000	5068	\$1,246,993.04	\$176,195.00	\$1,423,188.04	\$258,750.00	\$1,164,438.04	7
235	Sports Complex - Gym Building Expenses	0000	5073	\$53,727.53	\$14,273.00	\$68,000.53	\$68,000.00	\$0.53	7
236	Migrant Portable	0000	5077	\$76,829.21	-\$76,829.00	\$0.21	\$0.00	\$0.21	7
237	Sky Mountain Start Up	0000	5078	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	7

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238	BEA - Business Education Alliance Partnerships	0000	5079	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	7
239	Transition Budget	0000	5080	\$0.00	\$49,000.00	\$49,000.00	\$49,000.00	\$0.00	7
240	McFall Portable	0000	5081	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	7
241	Copying Services Nelson Center	0000	5110	\$385,209.75	\$0.00	\$385,209.75	-\$35,837.00	\$421,046.75	7
242	Conservation Corps Building	0000	5137	\$522,055.79	\$714,922.00	\$1,236,977.79	\$1,236,977.00	\$0.79	7
243	Structural Upgrades	0000	5138	\$400,000.00	\$225,781.00	\$625,781.00	\$0.00	\$625,781.00	7
244	WEC - Wentworth Education Center Building Expenses	0000	5140	\$398,681.55	\$950,000.00	\$1,348,681.55	\$181,000.00	\$1,167,681.55	7
245	TLC Building Expenses	0000	5141	\$98,070.99	\$6,616.00	\$104,686.99	\$104,686.00	\$0.99	7
246	National Guard Start Up	0000	5146	\$126,016.45	\$0.00	\$126,016.45	\$60,000.00	\$66,016.45	7
247	Transworld Solar Project	0000	5147	\$1,159,831.41	-\$856,931.00	\$302,900.41	\$17,313.00	\$285,587.41	7
248	STEM - Science, Technology, Engineering, & Mathematics Durham Ferry Science	0000	5149	\$685,192.66	-\$127,082.00	\$558,110.66	\$50,000.00	\$508,110.66	7
249	Nelson Center Facilities Building Expenses	0000	5150	\$3,106,870.95	-\$2,106,458.00	\$1,000,412.95	\$155,623.00	\$844,789.95	7

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250	Lycoming Building Expenses	0000	5154	\$0.00	\$58,919.00	\$58,919.00	\$58,919.00	\$0.00	7
251	CDCR - California Department of Corrections & Rehabilitation	0000	5156	\$486,800.00	-\$486,800.00	\$0.00	\$0.00	\$0.00	7
252	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$398,303.87	\$450,000.00	\$848,303.87	\$379,892.00	\$468,411.87	7
253	COE - County Office of Education Telco Expenses	0000	5168	\$108,830.60	\$370,000.00	\$478,830.60	\$415,000.00	\$63,830.60	7
254	CYA Property - California Youth Authority Austin Road	0000	5172	\$399,955.04	-\$399,955.00	\$0.04	\$0.00	\$0.04	7
255	TCSJ - Teachers College of San Joaquin Building Expenses	0000	5175	\$409,232.20	\$126,367.00	\$535,599.20	\$535,599.00	\$0.20	7
256	CTEC - Career & Technical Education Center Building Expenses	0000	5180	\$675,086.62	\$1,350,000.00	\$2,025,086.62	\$1,230,000.00	\$795,086.62	7
257	Capital Projects Reserve for Fund 35 Building Expenses	0000	5186	\$366,027.27	-\$300,000.00	\$66,027.27	\$25,000.00	\$41,027.27	7
258	Monte Diablo Building Expenses	0000	5187	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	7
259	Excel Building Expenses	0000	5188	\$114,495.40	\$800,000.00	\$914,495.40	\$81,000.00	\$833,495.40	7
260	Venture II Building Expenses	0000	5190	\$262,786.42	\$2,387,214.00	\$2,650,000.42	\$2,650,000.00	\$0.42	7
261	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$254,856.00	\$254,856.00	\$254,856.00	\$0.00	7

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262	Mandated Costs	0000	5206	\$2,844,776.54	\$516,908.00	\$3,361,684.54	\$0.00	\$3,361,684.54	7
263	Unemployment	0000	5210	\$0.00	\$36,503.00	\$36,503.00	\$36,503.00	\$0.00	7
264	Information Technology - Core Support	0000	5216	\$0.00	\$981,094.00	\$981,094.00	\$981,094.00	\$0.00	7
265	Information Technology - Communications/Security	0000	5217	\$0.00	\$588,054.00	\$588,054.00	\$588,054.00	\$0.00	7
266	Information Technology - Administration	0000	5218	\$0.00	\$286,175.00	\$286,175.00	\$286,175.00	\$0.00	7
267	Information Technology - Cyber Security Awareness Training	0000	5219	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	7
268	Information Technology - Administration/Hardware	0000	5220	\$9,856.63	\$113,957.00	\$123,813.63	\$115,957.00	\$7,856.63	7
269	Information Technology - Administration/Technical	0000	5225	\$2,965.61	\$105,446.00	\$108,411.61	\$105,446.00	\$2,965.61	7
270	Information Technology - Administration/User Support	0000	5230	\$0.00	\$330,114.00	\$330,114.00	\$330,114.00	\$0.00	7
271	Community Garden Project	0000	5299	\$7,050.08	\$0.00	\$7,050.08	\$4,000.00	\$3,050.08	7
272	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,400.00	\$3,400.00	\$3,400.00	\$0.00	7
273	Vehicle Maintenance	0000	5702	\$1,451,841.46	\$5,445.00	\$1,457,286.46	\$135,427.00	\$1,321,859.46	7

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274	SJCOE Special Needs	0000	6001	\$0.00	\$244,019.00	\$244,019.00	\$7,032.00	\$236,987.00	7
275	Seal of Biliteracy	0000	6126	\$0.00	\$7,240.00	\$7,240.00	\$7,240.00	\$0.00	7
276	CASEL - Capitol Area Science Education Leaders	0000	6144	\$24,736.64	\$0.00	\$24,736.64	\$0.00	\$24,736.64	7
277	Biotech Consortium	0000	6145	\$44,295.95	\$6,822.00	\$51,117.95	\$10,961.00	\$40,156.95	7
278	Educational Services Reserves	0000	6799	\$2,950,000.00	-\$1,181,433.00	\$1,768,567.00	\$0.00	\$1,768,567.00	7
279	Education Services - Main	0000	6800	\$580,932.52	-\$278,587.00	\$302,345.52	\$302,345.00	\$0.52	7
280	Education Services - Science	0000	6810	\$0.00	\$672,981.00	\$672,981.00	\$672,981.00	\$0.00	7
281	Education Services - State/Federal Programs	0000	6820	\$0.00	\$132,242.00	\$132,242.00	\$132,242.00	\$0.00	7
282	Education Services - School Support	0000	6825	\$0.00	\$27,241.00	\$27,241.00	\$27,241.00	\$0.00	7
283	Education Services - Educational Technology	0000	6830	\$0.00	\$69,724.00	\$69,724.00	\$69,724.00	\$0.00	7
284	Education Services - Mathematics	0000	6845	\$0.00	\$639,524.00	\$639,524.00	\$639,524.00	\$0.00	7
285	Education Services - Multilingual	0000	6850	\$0.00	\$723,801.00	\$723,801.00	\$723,801.00	\$0.00	7

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286	Education Services - Instructional Rounds	0000	6855	\$0.00	\$94,950.00	\$94,950.00	\$94,950.00	\$0.00	7
287	Star Lab	0000	7110	\$3,977.14	\$1,200.00	\$5,177.14	\$1,200.00	\$3,977.14	7
288	California State Elementary Spelling Bee	0000	7142	\$28,402.08	\$15,391.00	\$43,793.08	\$15,391.00	\$28,402.08	7
289	Tech Summit	0000	7150	\$8,636.21	\$21,966.00	\$30,602.21	\$28,143.00	\$2,459.21	7
290	Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program	0000	7202	\$0.00	\$154,082.00	\$154,082.00	\$154,082.00	\$0.00	7
291	Math Olympiad	0000	7214	\$2,971.42	\$3,678.00	\$6,649.42	\$3,678.00	\$2,971.42	7
292	Emergency Preparedness	0000	7350	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	7
293	Cal-Safe - California School Aged Family Education - Childcare & Development Services	0092	7010	\$13,273.58	\$0.00	\$13,273.58	\$0.00	\$13,273.58	7A
294	Court/Camps - Instructional Program	0240	3010	\$0.00	\$1,458,511.00	\$1,458,511.00	\$72,760.00	\$1,385,751.00	7D
295	Community Schools - Instructional Program	0240	3020	\$3,072,597.19	\$13,497,985.00	\$16,570,582.19	\$8,116,295.00	\$8,454,287.19	7C
296	Community Schools - CTE	0240	3021	\$0.00	\$0.00	\$0.00	\$62,436.00	-\$62,436.00	7C
297	COSP - Mental Health Clinicians	0240	3022	\$0.00	\$256,320.00	\$256,320.00	\$361,197.00	-\$104,877.00	7C

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298	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$144,971.00	-\$144,971.00	7C
299	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$77,338.00	-\$77,338.00	7C
300	Court/Camps - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$486,284.00	-\$486,284.00	7D
301	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$248,381.00	-\$248,381.00	7C
302	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$38,345.00	-\$38,345.00	7D
303	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$1,681,089.00	-\$1,681,089.00	7C
304	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$444,748.00	-\$444,748.00	7D
305	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$132,750.00	-\$132,750.00	7C
306	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$23,427.00	-\$23,427.00	7D
307	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,373.00	-\$165,373.00	\$0.00	-\$165,373.00	7C
308	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$7,063.00	-\$7,063.00	7C
309	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$2,649.00	-\$2,649.00	7D

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310	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,147,614.00	-\$1,147,614.00	7C
311	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$248,683.00	-\$248,683.00	7D
312	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$254,270.00	-\$254,270.00	7C
313	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$141,615.00	-\$141,615.00	7D
314	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$432,160.00	-\$432,160.00	7B
315	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$0.00	\$0.00	\$1,448,216.00	-\$1,448,216.00	7C
316	Community - CTE - Career Technical Education Career Academy of Cosmetology	0240	4003	\$0.00	\$154,000.00	\$154,000.00	\$612,557.00	-\$458,557.00	7B
317	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$2,500.00	\$2,500.00	\$73,684.00	-\$71,184.00	7B
318	PAR - Peer Assistance Review - Administration	0271	5004	\$14,541.91	\$0.00	\$14,541.91	\$0.00	\$14,541.91	7A
319	Williams Case Settlement	0385	7285	\$51,468.40	\$131,439.00	\$182,907.40	\$131,439.00	\$51,468.40	7A
320	Staff Development Buyback - ROC/P - Regional Occupation Center Program - Student Services Department	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
321	Deferred Maintenance - Special Education	0620	1711	\$1,508,151.41	\$309,136.00	\$1,817,287.41	\$323,667.00	\$1,493,620.41	7A

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
322	Deferred Maintenance Technology - Special Education	0620	1712	\$0.00	\$4,531.00	\$4,531.00	\$4,531.00	\$0.00	7A
323	Deferred Maintenance - COSP - County Operated Schools & Programs	0620	3711	\$1,342,615.77	\$268,175.00	\$1,610,790.77	\$280,061.00	\$1,330,729.77	7A
324	Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$0.00	\$11,886.00	\$11,886.00	\$11,886.00	\$0.00	7A
325	Deferred Maintenance - General Fund	0620	5711	\$5,251,137.89	\$526,513.00	\$5,777,650.89	\$526,513.00	\$5,251,137.89	7A
326	Outdoor Education	0723	7600	\$0.00	\$257,840.00	\$257,840.00	\$257,840.00	\$0.00	7
327	Transportation - Special Education	0724	1650	\$0.00	\$6,179,362.00	\$6,179,362.00	\$6,179,362.00	\$0.00	7
Total by Ending Balance Line				\$53,831,718.90	\$43,845,016.00	\$97,676,734.90	\$45,373,834.00	\$52,302,900.90	7
328	Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$27,696.82	\$100,654.00	\$128,350.82	\$100,654.00	\$27,696.82	8
Total by Ending Balance Line				\$27,696.82	\$100,654.00	\$128,350.82	\$100,654.00	\$27,696.82	8
329	Lottery Unrestricted - Special Education	1100	1025	\$83,581.04	\$43,467.00	\$127,048.04	\$43,467.00	\$83,581.04	9
Total by Ending Balance Line				\$83,581.04	\$43,467.00	\$127,048.04	\$43,467.00	\$83,581.04	9
330	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$96,637.71	\$0.00	\$96,637.71	\$32,499.00	\$64,138.71	10

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331	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	\$37,326.44	\$16,814.00	\$54,140.44	\$16,814.00	\$37,326.44	10
Total by Ending Balance Line				\$133,964.15	\$16,814.00	\$150,778.15	\$49,313.00	\$101,465.15	10
332	Lottery Unrestricted - Technology Support	1100	5005	\$818,757.59	\$160,934.00	\$979,691.59	\$384,871.00	\$594,820.59	11
Total by Ending Balance Line				\$818,757.59	\$160,934.00	\$979,691.59	\$384,871.00	\$594,820.59	11
333	Revolving Cash	0000	0000	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00	12
Total by Ending Balance Line				\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00	12
334	Economic Uncertainties	0000	0000	\$2,039,838.00	\$482,214.00	\$2,522,052.00	\$0.00	\$2,522,052.00	13
Total by Ending Balance Line				\$2,039,838.00	\$482,214.00	\$2,522,052.00	\$0.00	\$2,522,052.00	13
335	Revolving Cash	0000	0000	-\$2,825.00	\$0.00	-\$2,825.00	\$0.00	-\$2,825.00	14
336	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$12,982,957.00	\$12,982,957.00	\$0.00	\$12,982,957.00	14
337	Economic Uncertainties	0000	0000	-\$2,039,838.00	-\$482,214.00	-\$2,522,052.00	\$0.00	-\$2,522,052.00	14
338	Salaries & Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$7,661,097.00	\$7,661,097.00	\$7,661,097.00	\$0.00	14

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339	Miscellaneous Revenue	0000	5001	\$11,323,033.46	-\$24,289,009.00	-\$12,965,975.54	\$41,362.00	-\$13,007,337.54	14
340	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$2,342,091.00	\$2,342,091.00	\$0.00	\$2,342,091.00	14
341	Superintendent & Board	0000	5010	\$0.00	\$210,739.00	\$210,739.00	\$210,739.00	\$0.00	14
342	School District Organization	0000	5040	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	14
343	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	14
344	Tuition Reimbursement Program	0000	5042	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	14
345	Classified Employee Teacher of the Year	0000	5044	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
346	Leadership Training	0000	5059	\$0.00	\$28,151.00	\$28,151.00	\$28,151.00	\$0.00	14
347	Research & Grant Development	0000	5060	\$0.00	\$357,066.00	\$357,066.00	\$357,066.00	\$0.00	14
348	Administrative Services	0000	5071	\$0.00	\$192,515.00	\$192,515.00	\$192,515.00	\$0.00	14
349	RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	\$26,038.82	\$46,973.00	\$73,011.82	\$34,115.00	\$38,896.82	14
350	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$598,909.00	\$598,909.00	\$598,909.00	\$0.00	14

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351	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$427,087.00	\$427,087.00	\$427,087.00	\$0.00	14
352	TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	\$0.00	\$294,024.00	\$294,024.00	\$294,024.00	\$0.00	14
353	VAFS - Venture Academy Family of Schools - Operations Budget	0000	5170	\$0.00	\$455,481.00	\$455,481.00	\$250,000.00	\$205,481.00	14
354	Excel Operations Expenses	0000	5184	\$0.00	\$496,026.00	\$496,026.00	\$75,000.00	\$421,026.00	14
355	CTEC - Career & Technical Education Center - Operations Budget	0000	5185	\$0.00	\$484,053.00	\$484,053.00	\$283,831.00	\$200,222.00	14
356	Venture II - Operations Budget	0000	5191	\$0.00	\$368,622.00	\$368,622.00	\$43,000.00	\$325,622.00	14
357	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
358	Business Services	0000	5200	\$0.00	\$709,127.00	\$709,127.00	\$709,127.00	\$0.00	14
359	Indirect Support Costs	0000	5201	\$0.00	\$0.00	\$0.00	-\$9,415,225.00	\$9,415,225.00	14
360	Legal - COE - County Office of Education	0000	5203	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	14
361	Technology/Administration Budget	0000	5205	\$0.00	\$1,202,421.00	\$1,202,421.00	\$1,202,421.00	\$0.00	14
362	Personnel External Services	0000	5300	\$0.00	\$188,381.00	\$188,381.00	\$188,381.00	\$0.00	14

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
363	Credentialing Services	0000	5310	\$0.00	\$15,849.00	\$15,849.00	\$15,849.00	\$0.00	14
364	Fingerprinting	0000	5315	\$0.00	\$70,715.00	\$70,715.00	\$70,715.00	\$0.00	14
365	Teacher Recruitment	0000	5321	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	14
366	SJCOE ID Badges	0000	5322	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	14
367	Maintenance & Operations	0000	5700	\$0.00	\$748,781.00	\$748,781.00	\$748,781.00	\$0.00	14
368	Routine Maintenance & Repair Requirement	0000	5701	\$0.00	-\$1,394,309.00	-\$1,394,309.00	-\$1,394,309.00	\$0.00	14
369	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
370	Property & Liability Losses	0000	5705	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	14
371	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
372	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14
373	Risk Management	0000	5720	\$0.00	\$26,000.00	\$26,000.00	\$26,000.00	\$0.00	14
374	Workers' Compensation	0000	5721	\$0.00	\$10,700.00	\$10,700.00	\$10,700.00	\$0.00	14

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375	Surplus Sales	0000	5725	\$0.00	\$245.00	\$245.00	\$245.00	\$0.00	14
376	Curriculum Services	0000	6050	\$0.00	\$52,731.00	\$52,731.00	\$52,731.00	\$0.00	14
377	Early Childhood	0000	6220	\$0.00	\$22,046.00	\$22,046.00	\$22,046.00	\$0.00	14
378	ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$0.00	\$58,738.00	\$58,738.00	\$58,738.00	\$0.00	14
379	Fab Lab	0000	7109	\$0.00	\$749,768.00	\$749,768.00	\$749,768.00	\$0.00	14
380	Academic Decathlon	0000	7120	\$0.00	\$30,513.00	\$30,513.00	\$30,513.00	\$0.00	14
381	Academic Pentathlon	0000	7130	\$0.00	\$18,096.00	\$18,096.00	\$18,096.00	\$0.00	14
382	Spelling Bee	0000	7140	\$0.00	\$1,222.00	\$1,222.00	\$1,222.00	\$0.00	14
383	Science Fair	0000	7200	\$0.00	\$5,944.00	\$5,944.00	\$5,944.00	\$0.00	14
384	Science Olympiad	0000	7210	\$0.00	\$29,193.00	\$29,193.00	\$29,193.00	\$0.00	14
385	Countywide Music Coordination	0000	7260	\$0.00	\$126,800.00	\$126,800.00	\$126,800.00	\$0.00	14
386	Mock Trial	0000	7400	\$0.00	\$17,142.00	\$17,142.00	\$17,142.00	\$0.00	14

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387	Outdoor Education	0000	7600	\$0.00	\$1,460,359.00	\$1,460,359.00	\$1,460,359.00	\$0.00	14
388	Public Information Officer	0000	7610	\$0.00	\$443,488.00	\$443,488.00	\$443,488.00	\$0.00	14
Total by Ending Balance Line				\$8,988,751.80	\$6,816,617.00	\$15,805,368.80	\$6,034,621.00	\$9,770,747.80	14
389	QZAB - Qualified Zone Academy Bond #1	0000	5018	\$924,033.04	\$37,238.00	\$961,271.04	\$0.00	\$961,271.04	15
Total by Ending Balance Line				\$924,033.04	\$37,238.00	\$961,271.04	\$0.00	\$961,271.04	15
390	QZAB - Qualified Zone Academy Bond #2	0000	5019	\$853,632.02	\$28,340.00	\$881,972.02	\$0.00	\$881,972.02	16
Total by Ending Balance Line				\$853,632.02	\$28,340.00	\$881,972.02	\$0.00	\$881,972.02	16
391	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$447,301.26	\$13,021.00	\$460,322.26	\$221,355.00	\$238,967.26	17
Total by Ending Balance Line				\$447,301.26	\$13,021.00	\$460,322.26	\$221,355.00	\$238,967.26	17
Total by Fund				\$90,520,965.52	\$122,786,643.00	\$213,307,608.52	\$126,102,564.00	\$87,205,044.52	17
392	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$28,510.00	-\$28,510.00	\$0.00	-\$28,510.00	20
393	PRIME - Partners to Renew & Improve Math Education Grant - Fund 02	9010	5995	\$55,137.18	\$98,835.00	\$153,972.18	\$72,079.00	\$81,893.18	20

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394	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,831,139.37	\$6,938,237.00	\$11,769,376.37	\$7,356,849.00	\$4,412,527.37	20
Total by Ending Balance Line				\$4,886,276.55	\$7,008,562.00	\$11,894,838.55	\$7,428,928.00	\$4,465,910.55	20
395	Economic Uncertainties - Fund 02	0000	0000	\$120,069.00	\$28,510.00	\$148,579.00	\$0.00	\$148,579.00	21
Total by Ending Balance Line				\$120,069.00	\$28,510.00	\$148,579.00	\$0.00	\$148,579.00	21
Total by Fund				\$5,006,345.55	\$7,037,072.00	\$12,043,417.55	\$7,428,928.00	\$4,614,489.55	21
396	Sports Complex - Gym Operations - VAFS - Venture Academy Family of Schools - Fund 09	0000	3548	\$0.00	\$20,000.00	\$20,000.00	\$317,985.00	-\$297,985.00	26
397	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$3,279,920.45	\$14,400,618.00	\$17,680,538.45	\$12,828,686.00	\$4,851,852.45	26
398	Team Up Adventure - VAFS - Venture Academy Family of Schools - Fund 09	0000	3802	\$0.00	\$15,350.00	\$15,350.00	\$36,313.00	-\$20,963.00	26
399	Durham Ferry Outdoor Education - VAFS - Venture Academy Family of Schools - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$122,138.00	-\$122,138.00	26
400	Fundraising Activities - VAFS - Venture Academy Family of Schools - Fund 09	0000	3804	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	26
401	one.Charter - Fund 09	0000	8100	\$340,479.70	\$1,911,418.00	\$2,251,897.70	\$1,908,685.00	\$343,212.70	26
402	San Joaquin Building Futures Academy - Fund 09	0000	8200	\$265,663.01	\$979,570.00	\$1,245,233.01	\$1,227,566.00	\$17,667.01	26

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403	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$1,084,503.00	\$1,084,503.00	\$1,084,503.00	\$0.00	26
404	San Joaquin Building Futures Academy - Type C - Fund 09	0240	8200	\$0.00	\$141,457.00	\$141,457.00	\$141,457.00	\$0.00	26
405	Lottery Unrestricted - VAFS - Venture Academy Family of Schools - Fund 09	1100	3846	\$213,966.00	\$274,402.00	\$488,368.00	\$310,818.00	\$177,550.00	26
406	Lottery Unrestricted - one.Charter - Fund 09	1100	8105	\$44,435.94	\$46,461.00	\$90,896.94	\$32,485.00	\$58,411.94	26
407	Lottery Unrestricted - San Joaquin Building Futures Academy - Fund 09	1100	8205	\$42,821.08	\$17,121.00	\$59,942.08	\$17,121.00	\$42,821.08	26
408	Education Protection Account - VAFS - Venture Academy Family of Schools - Fund 09	1400	3800	\$0.00	\$2,758,141.00	\$2,758,141.00	\$2,758,141.00	\$0.00	26
409	Education Protection Account - one.Charter - Fund 09	1400	8100	\$0.00	\$183,734.00	\$183,734.00	\$183,734.00	\$0.00	26
410	Education Protection Account - San Joaquin Building Futures Academy - Fund 09	1400	8200	\$0.00	\$140,619.00	\$140,619.00	\$140,619.00	\$0.00	26
411	Educator Effectiveness - VAFS Venture Academy Family of Schools - Fund 09	6264	3858	\$4,743.64	\$0.00	\$4,743.64	\$4,743.00	\$0.64	26
412	Educator Effectiveness - one.Charter - Fund 09	6264	8114	\$1,311.07	\$0.00	\$1,311.07	\$1,311.00	\$0.07	26
413	Educator Effectiveness - San Joaquin Building Futures Academy - Fund 09	6264	8212	\$3,778.45	\$0.00	\$3,778.45	\$3,778.00	\$0.45	26
414	Lottery Restricted - VAFS - Venture Academy Family of Schools - Fund 09	6300	3847	\$104,437.77	\$96,627.00	\$201,064.77	\$72,000.00	\$129,064.77	26

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415	Lottery Restricted - one.Charter - Fund 09	6300	8106	\$15,781.13	\$16,125.00	\$31,906.13	\$11,535.00	\$20,371.13	26
416	Lottery Restricted - San Joaquin Building Futures Academy - Fund 09	6300	8206	\$0.00	\$6,043.00	\$6,043.00	\$6,043.00	\$0.00	26
417	College Readiness - VAFS Venture Academy Family of Schools - Fund 09	7338	3859	\$38,094.57	\$0.00	\$38,094.57	\$38,094.00	\$0.57	26
418	College Readiness - one.Charter - Fund 09	7338	8115	\$39,609.93	\$0.00	\$39,609.93	\$31,032.00	\$8,577.93	26
419	College Readiness - San Joaquin Building Futures Academy - Fund 09	7338	8213	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$0.00	26
420	STRS On Behalf - Fund 09	7690	0099	\$0.00	\$614,836.00	\$614,836.00	\$614,836.00	\$0.00	26
421	New Energy Academy PG&E - Pacific Gas & Electric Grant - San Joaquin - VAFS - Venture Academy Family of Schools - Fund 09	9010	3842	\$11,353.67	\$0.00	\$11,353.67	\$8,448.00	\$2,905.67	26
422	Venture Bus - VAFS - Venture Academy Family of Schools - Fund 09	9010	3844	\$53,354.81	\$0.00	\$53,354.81	\$13,062.00	\$40,292.81	26
423	MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9010	7906	\$14,834.87	\$2,906.00	\$17,740.87	\$14,834.00	\$2,906.87	26
Total by Ending Balance Line				\$4,549,586.09	\$22,859,931.00	\$27,409,517.09	\$22,154,967.00	\$5,254,550.09	26
Total by Fund				\$4,549,586.09	\$22,859,931.00	\$27,409,517.09	\$22,154,967.00	\$5,254,550.09	26
424	Special Education - Local Assistance Entitlements - Pass Thru - Fund 10	3310	0000	\$0.00	\$10,278,745.00	\$10,278,745.00	\$10,278,745.00	\$0.00	27

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425	Special Education - Federal Preschool Grant- Pass Thru - Fund 10	3315	0000	\$0.00	\$290,376.00	\$290,376.00	\$290,376.00	\$0.00	27
426	Special Education - Preschool Local Entitlements - Pass Thru - Fund 10	3320	0000	\$0.00	\$1,238,610.00	\$1,238,610.00	\$1,238,610.00	\$0.00	27
427	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$32,087,692.00	\$32,087,692.00	\$32,087,692.00	\$0.00	27
428	Special Education - Personnel Development - Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
429	Special Education - Mental Health Services - Pass Thru - Fund 10	6512	0000	\$0.00	\$4,711,960.00	\$4,711,960.00	\$4,711,960.00	\$0.00	27
Total by Ending Balance Line				\$0.00	\$48,631,917.00	\$48,631,917.00	\$48,631,917.00	\$0.00	27
Total by Fund				\$0.00	\$48,631,917.00	\$48,631,917.00	\$48,631,917.00	\$0.00	27
430	Adults in Corrections - Fund 11	6015	3011	\$133,548.96	\$411,086.00	\$544,634.96	\$469,222.00	\$75,412.96	28
431	AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$0.00	\$49,250.00	\$49,250.00	\$49,250.00	\$0.00	28
432	STRS On Behalf - Fund 11	7690	0099	\$0.00	\$19,418.00	\$19,418.00	\$19,418.00	\$0.00	28
433	GED - General Education Diploma - Adults in Corrections - Fund 11	9010	3013	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	28
Total by Ending Balance Line				\$133,548.96	\$492,754.00	\$626,302.96	\$550,890.00	\$75,412.96	28

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
Total by Fund				\$133,548.96	\$492,754.00	\$626,302.96	\$550,890.00	\$75,412.96	28
434	Child Development - CCTR - Center Child Care & Development Fund - Fund 12	5025	7740	\$0.00	\$1,805,895.00	\$1,805,895.00	\$1,805,895.00	\$0.00	29
435	QRIS Quality Rating & Improvement System - Migrant Education 17-18	5035	6205	\$0.00	\$91,470.00	\$91,470.00	\$91,470.00	\$0.00	29
436	QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12	5035	6291	\$0.00	\$88,889.00	\$88,889.00	\$88,889.00	\$0.00	29
437	CPIN - California Preschool Instructional Network - School Readiness - Fund 12	5035	7618	\$0.00	\$202,335.00	\$202,335.00	\$202,335.00	\$0.00	29
438	Child Development - CRET - Salary/Retention Incentive - Fund 12	5035	7742	\$0.00	\$159,924.00	\$159,924.00	\$159,924.00	\$0.00	29
439	Child Development - CLPC - Child Care Local Planning Grant - Fund 12	5055	6210	\$0.00	\$56,647.00	\$56,647.00	\$56,647.00	\$0.00	29
440	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$11,453,879.00	\$11,453,879.00	\$11,453,879.00	\$0.00	29
441	Head Start Start Up - Fund 12	5210	6952	\$0.00	\$334,959.00	\$334,959.00	\$334,959.00	\$0.00	29
442	Head Start Training & Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$98,936.00	\$98,936.00	\$98,936.00	\$0.00	29
443	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$20,294,535.00	\$20,294,535.00	\$20,294,535.00	\$0.00	29
444	Head Start Training & Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$169,347.00	\$169,347.00	\$169,347.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
445	Head Start Startup Even Years - Fund 12	5210	6961	\$0.00	\$4,049,676.00	\$4,049,676.00	\$4,049,676.00	\$0.00	29
446	Head Start Duration Odd Years - Fund 12	5210	6966	\$0.00	\$1,086,523.00	\$1,086,523.00	\$1,086,523.00	\$0.00	29
447	Head Start Duration Startup Odd Years - Fund 12	5210	6968	\$0.00	\$3,442,555.00	\$3,442,555.00	\$3,442,555.00	\$0.00	29
448	Early Head Start Training & Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$44,096.00	\$44,096.00	\$44,096.00	\$0.00	29
449	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$1,480,553.00	\$1,480,553.00	\$1,480,553.00	\$0.00	29
450	Early Head Start Training & Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$59,823.00	\$59,823.00	\$59,823.00	\$0.00	29
451	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$2,415,730.00	\$2,415,730.00	\$2,415,730.00	\$0.00	29
452	Early Head Start Carryover Odd Years - Fund 12	5211	6970	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	29
453	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$32,705.00	\$32,705.00	\$32,705.00	\$0.00	29
454	Child Development - CLPC Local Plan - Fund 12	6045	6249	\$0.00	\$572.00	\$572.00	\$572.00	\$0.00	29
455	Child Development - CPKS - Pre-Kindergarten & Family Literacy - Fund 12	6052	7762	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	29
456	Child Development - CCTR - General Child Care - Fund 12	6105	7730	\$0.00	\$3,024,922.00	\$3,024,922.00	\$3,024,922.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
457	Child Development - CSPP-0528 - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$5,861,443.00	\$5,861,443.00	\$5,861,443.00	\$0.00	29
458	Child Development - CTKS - California Transitional Kindergarten Stipend - Fund 12	6126	6261	\$0.00	\$123,776.00	\$123,776.00	\$123,776.00	\$0.00	29
459	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System Infant/Toddler Block Grant - Fund 12	6127	6163	\$0.00	\$111,512.00	\$111,512.00	\$111,512.00	\$0.00	29
460	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - One time Funding Infant/Toddler - Fund 12	6127	6164	\$0.00	\$340,325.00	\$340,325.00	\$340,325.00	\$0.00	29
461	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12	6127	6204	\$0.00	\$1,139,879.00	\$1,139,879.00	\$1,139,879.00	\$0.00	29
462	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System	6127	6273	\$0.00	\$401,370.00	\$401,370.00	\$401,370.00	\$0.00	29
463	Child Development - Reserves - Fund 12	6130	7800	\$238,345.62	\$0.00	\$238,345.62	\$0.00	\$238,345.62	29
464	STRS On Behalf - Fund 12	7690	0099	\$0.00	\$82,318.00	\$82,318.00	\$82,318.00	\$0.00	29
465	CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12	7810	6250	\$0.00	\$223,496.00	\$223,496.00	\$223,496.00	\$0.00	29
466	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$140,799.00	\$140,799.00	\$140,799.00	\$0.00	29
467	ELLI - Early Language & Literacy Instruction	9010	6208	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	29
468	LPC - Local Planning Commission Training Module Project - Fund 12	9010	6214	\$0.00	\$5,054.00	\$5,054.00	\$5,054.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
469	Early Childhood - Fund 12	9010	6220	\$0.00	\$22,046.00	\$22,046.00	\$22,046.00	\$0.00	29
470	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$29,300.00	\$29,300.00	\$29,300.00	\$0.00	29
471	Kidsplate Children's Commission - Fund 12	9010	6226	\$91,663.93	-\$13,100.00	\$78,563.93	\$1,500.00	\$77,063.93	29
472	LCCPC - Local Child Care Commission Planning Council - Fall Event Workshops - Fund 12	9010	6229	\$18,057.74	\$14,081.00	\$32,138.74	\$14,081.00	\$18,057.74	29
473	Children in Need - Fund 12	9010	6240	\$0.00	\$13,100.00	\$13,100.00	\$13,100.00	\$0.00	29
474	SJCCFC - San Joaquin County Children & Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	\$0.00	\$449,051.00	\$449,051.00	\$449,051.00	\$0.00	29
475	CPIN - California Preschool Instructional Network - Workshops - Fund 12	9010	7281	\$45,735.46	\$11,700.00	\$57,435.46	\$8,244.00	\$49,191.46	29
476	Exercise Across California Carryover - Fund 12	9010	7623	\$0.00	\$18,411.00	\$18,411.00	\$18,411.00	\$0.00	29
477	Banta Pre-School Child Care Facility - Fund 12	9010	7795	\$0.00	\$12,701.00	\$12,701.00	\$12,701.00	\$0.00	29
478	Child Care - Fund 12	9010	7799	\$289,546.37	\$17,487.00	\$307,033.37	\$126,448.00	\$180,585.37	29
479	MAA - Medi-Cal Administrative Agency - Fund 12	9010	7907	\$37,192.42	\$0.00	\$37,192.42	\$0.00	\$37,192.42	29
Total by Ending Balance Line				\$720,541.54	\$59,621,220.00	\$60,341,761.54	\$59,741,325.00	\$600,436.54	29

**ENDING BALANCE ANALYSIS DETAIL
2017-18 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/17	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/18	Column I Ending Bal Line #
Total by Fund				\$720,541.54	\$59,621,220.00	\$60,341,761.54	\$59,741,325.00	\$600,436.54	29
480	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
481	Special Insurance Property & Liability - Fund 67	9010	5000	\$740,612.34	\$1,074.00	\$741,686.34	\$0.00	\$741,686.34	31
482	Special Insurance - Fund 67	9011	5016	\$425,222.23	\$1,491,402.00	\$1,916,624.23	\$648,132.00	\$1,268,492.23	31
Total by Ending Balance Line				\$1,230,781.87	\$1,492,476.00	\$2,723,257.87	\$648,132.00	\$2,075,125.87	31
Total by Fund				\$1,230,781.87	\$1,492,476.00	\$2,723,257.87	\$648,132.00	\$2,075,125.87	31
483	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$7,133,170.11	\$0.00	\$7,133,170.11	\$0.00	\$7,133,170.11	32
Total by Ending Balance Line				\$7,133,170.11	\$0.00	\$7,133,170.11	\$0.00	\$7,133,170.11	32
Total by Fund				\$7,133,170.11	\$0.00	\$7,133,170.11	\$0.00	\$7,133,170.11	32
Grand Total All Funds				\$109,294,939.64	\$262,922,013.00	\$372,216,952.64	\$265,258,723.00	\$106,958,229.64	

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
21st Century CLC - Community Learning Centers Core Supplemental Carryover	4124	6378	\$22,073.00	\$22,073.00
21st Century CLC - Community Learning Centers Core/Supplemental	4124	6375	\$38,083.00	\$38,083.00
AmeriCorps	9010	6289	\$5,100.00	\$5,100.00
AmeriCorps Carryover	9010	6269	\$5,040.00	\$5,040.00
Apprenticeship	0000	4205	\$489,321.00	\$489,321.00
Artists in Schools	9010	7248	\$90,647.00	\$90,647.00
ASES - After School Education & Safety - Transitional	6010	6371	\$157,660.00	\$157,660.00
Assessment Administration	9010	6069	\$0.00	\$1,219.00
AT&T Aspire	9010	7131	\$20,883.00	\$20,883.00
Biotech Consortium	0000	6145	(\$42,608.00)	(\$38,469.00)
BOOF - Betting on Our Future - VAFS - Venture Academy Family of Schools	9010	3857	\$0.00	\$345.00
Business Services	0000	5200	\$72,269.00	\$72,269.00
CAI - California Apprenticeship Initiative Pre Apprenticeship	9010	6255	\$16,013.00	\$16,013.00
CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover	7810	6254	\$36,095.00	\$36,095.00
CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$14,806.00	\$14,806.00
CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$15,712.00	\$15,712.00
CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$24,933.00	\$24,933.00
Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$19,169.00	\$19,169.00
Capital Projects Reserve for Fund 35 Building Expenses	0000	5186	(\$300,000.00)	\$25,000.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
CDCR - California Department of Corrections & Rehabilitation	0000	5156	(\$486,800.00)	\$0.00
CEDR - Center for Educational Development & Research	0000	5025	(\$130,726.00)	\$0.00
Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$1,163.00	\$1,163.00
Child Nutrition: School Breakfast Startup BATB - Breakfast After the Bell - C/CS	5380	3696	\$52,300.00	\$52,300.00
CISC - Curriculum & Instruction Steering Committee - Science	9010	7136	(\$1,100.00)	(\$1,100.00)
COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$6,000.00	\$6,000.00
COE - County Office of Education - Foundation Award - Math Olympiad	9010	7466	\$1,000.00	\$1,000.00
COE - County Office of Education - Foundation Award - Mock Trial	9010	7431	\$5,700.00	\$5,700.00
COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$2,500.00	\$2,500.00
COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts	9010	7465	\$2,445.00	\$2,445.00
COE - County Office of Education - Foundation Award - Science Fair	9010	7434	\$3,500.00	\$3,500.00
COE - County Office of Education - Foundation Award - Science Olympiad	9010	7435	\$7,700.00	\$7,700.00
COE - County Office of Education - Foundation Award - Spelling Bee	9010	7437	\$1,250.00	\$1,250.00
COE - County Office of Education - Foundation Award - Student Event Website	9010	7439	\$3,000.00	\$3,000.00
COE - County Office of Education - Foundation Award - Student Events Catalog	9010	7462	\$3,500.00	\$3,500.00
COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$1,500.00	\$1,500.00
COE - County Office of Education - Foundation Administration	9010	7430	\$2,500.00	\$2,500.00
COE - County Office of Education Other Programs - Special Education COSP - County Operated Schools & Programs	6500	3201	\$37,907.00	\$88,990.00
COE - County Office of Education Other Programs - Special Education VAFS - Venture Academy Family of Schools	6500	3202	\$44,770.00	\$248,904.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
COE - County Office of Education Other Programs - Special Education - RITA #2 River Island Technology Academy	6500	3213	\$18,052.00	\$18,052.00
COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$45,000.00
Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$20,007.00
Community - CTE - Career Technical Education Career Academy of Cosmetology	0240	4003	\$0.00	\$5.00
Community - CTE - Career Technical Education Revenue	0240	4001	(\$131,421.00)	(\$130,224.00)
Community - CTE - Career Technical Education Revenue	6371	4001	\$77,611.00	\$77,611.00
Community Discovery Youth Challenge - National Guard	0240	3927	\$0.00	\$72,654.00
Community Garden Project	0000	5299	\$0.00	\$1,000.00
Community Schools - Instructional Administration	0240	3600	\$0.00	\$18,509.00
Community Schools - Instructional Program	0240	3020	\$36,104.00	\$373,355.00
Community Schools - one.Resource	0240	3110	\$0.00	\$434.00
Community Schools - School Administration	0240	3610	\$0.00	\$202,644.00
Community Schools - Student Services Department	0240	3922	\$0.00	\$122,260.00
Community Schools - Summer School	0240	3100	\$0.00	\$4,207.00
Community Schools - Technology Department	0240	3923	\$0.00	\$3,740.00
Conservation Corps Building	0000	5137	\$714,922.00	\$1,026,977.00
Copying Services Nelson Center	0000	5110	\$0.00	(\$1,605.00)
COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$0.00	\$629.00
COSP - County Operated Schools & Programs Reorganization	0000	3999	\$500,000.00	\$0.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
COSP - Mental Health Clinicians	0240	3022	\$0.00	\$2,611.00
Court/Camps - Instructional Program	0240	3010	(\$1,290.00)	(\$275,449.00)
Court/Camps - School Administration	0240	3610	\$0.00	\$242,894.00
Court/Camps - Student Services Department	0240	3922	\$0.00	\$34,766.00
Court/Camps - Technology Department	0240	3923	\$0.00	(\$3,501.00)
Creative Child Care Nursing Services	9010	6345	\$122,606.00	\$122,606.00
CREEC - California Regional Environmental Education	7135	6201	\$2,649.00	\$2,649.00
CREEC Recycle	7810	6209	\$1,500,000.00	\$1,500,000.00
CTEC - Career & Technical Education Center Building Expenses	0000	5180	\$1,150,000.00	\$800,000.00
CTEIC - Career Technical Education Incentive Grant	6387	6596	\$813,710.00	\$813,710.00
CYA Property - California Youth Authority Austin Road	0000	5172	(\$399,955.00)	\$0.00
Deferred Maintenance - COSP - County Operated Schools & Programs	0620	3711	(\$11,886.00)	\$0.00
Deferred Maintenance - Special Education	0620	1711	(\$4,531.00)	\$10,000.00
Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$11,886.00	\$11,886.00
Deferred Maintenance Technology - Special Education	0620	1712	\$4,531.00	\$4,531.00
Duplicating (Print Shop) - COSP - County Operated Schools & Programs	9010	3115	\$8,600.00	\$8,600.00
DWAS - Dinner With a Scientist	9010	7181	(\$3,000.00)	(\$2,500.00)
Economic Uncertainties	0000	0000	(\$326,738.00)	\$0.00
Economic Uncertainties	0000	0000	\$326,738.00	\$0.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Economic Uncertainties - Fund 02	9010	0000	(\$15,183.00)	\$0.00
Economic Uncertainties - Fund 02	0000	0000	\$15,183.00	\$0.00
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$130,726.00	\$0.00
Education for the Homeless	5630	3435	\$37,638.00	\$37,638.00
Education Services - Main	0000	6800	(\$1,895,683.00)	(\$1,563,993.00)
Education Services - Mathematics	0000	6845	\$536,684.00	\$536,684.00
Education Services - Multilingual	0000	6850	\$586,904.00	\$586,904.00
Education Services - Science	0000	6810	\$593,916.00	\$593,916.00
Education Services - State/Federal Programs	0000	6820	\$117,242.00	\$117,242.00
Educational Services Reserves	0000	6799	\$85,937.00	\$0.00
Educator Effectiveness - COSP - County Operated Schools & Programs	6264	3453	\$0.00	\$114,272.00
Environmental Education	9010	6153	\$0.00	\$329.00
Excel Building Expenses	0000	5188	\$750,000.00	\$0.00
Excel Fundraising - VAFS - Venture Academy Family of Schools	9010	3504	\$150,000.00	\$150,000.00
Fab Lab	0000	7109	\$511,300.00	\$511,300.00
Fingerprinting	0000	5315	\$530.00	\$530.00
Foster Youth Services	7366	3935	\$192,019.00	\$192,019.00
Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	(\$150,000.00)	(\$150,000.00)
Garamendi 2	7810	5288	(\$1,846.00)	(\$1,846.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$2,814.00	\$2,814.00
HSA - Humans Services Agency - Juvenile Dependency Court - COSP - County Operated Schools & Programs	9010	3471	\$87,038.00	\$87,038.00
Indirect Support Costs	0000	5201	\$0.00	(\$453,193.00)
Information Technology - Administration/User Support	0000	5230	\$984.00	\$984.00
ISABS - Improving Systems of Academic & Behavioral Systems	9010	6387	(\$971.00)	(\$971.00)
Kaiser After School Running Club	9010	6366	(\$7,165.00)	\$0.00
Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health	9010	6367	\$75,000.00	\$75,000.00
LCAP - Local Control & Accountability Program - Program & Fiscal Oversight	0000	5003	\$1,547,561.00	(\$26,338.00)
LCFF - Local Funding Formula Implementation Reserve	0000	0001	(\$1,778,450.00)	\$0.00
Leadership Training	0000	5059	\$16,000.00	\$16,000.00
Lottery Restricted - Court/Community Schools	6300	3006	\$19,517.00	\$19,517.00
Lottery Restricted - ROC/P - Regional Occupation Center Program - Districts	6300	4095	\$0.00	\$90,000.00
Lottery Restricted Adults In Corrections Transfer	6300	4102	\$2,050.00	\$2,050.00
Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$18,685.00	\$18,685.00
Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$0.00	\$32,499.00
Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	\$1,074.00	\$1,074.00
Lottery Unrestricted - Special Education	1100	1025	\$4,994.00	\$4,994.00
Lottery Unrestricted - Technology Support	1100	5005	\$24,752.00	\$174,450.00
MAA - Medi-Cal Administrative Agency - COSP County Operated Schools & Programs	9010	7901	\$28,327.00	\$0.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$75,511.00	\$0.00
MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	(\$119,097.00)	(\$122,606.00)
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$1,453.00	\$9,454.00
Mandated Costs	0000	5206	\$297,973.00	\$0.00
McFall Portable	0000	5081	\$15,000.00	\$15,000.00
Medi-Cal Comprehensive Health	9010	6511	\$0.00	\$5,838.00
Migrant Education - Administration	3060	6080	(\$4,392.00)	(\$8,916.00)
Migrant Education - Centralized Services	3060	6082	\$0.00	\$7,000.00
Migrant Education - Contra Costa County	3060	6024	\$0.00	\$20.00
Migrant Education - CPIN - California Preschool Instructional Network	3045	7616	\$3,269.00	\$3,269.00
Migrant Education - Escalon	3060	6029	\$0.00	(\$40.00)
Migrant Education - Health	3060	6087	\$0.00	(\$4,000.00)
Migrant Education - Identification & Recruitment	3060	6086	\$0.00	\$900.00
Migrant Education - Linden	3060	6095	\$0.00	\$1,500.00
Migrant Education - Lodi	3060	6094	\$0.00	(\$7,629.00)
Migrant Education - Manteca	3060	6096	\$0.00	\$1,226.00
Migrant Education - New Hope	3060	6031	\$0.00	\$20.00
Migrant Education - Parent Participation	3060	6084	\$0.00	(\$1,000.00)
Migrant Education - School Readiness	3060	6085	\$0.00	\$1,150.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Migrant Education - Staff Development	3060	6092	\$0.00	\$5,377.00
Migrant Education - Summer School Administration	3061	6080	\$4,392.00	\$392.00
Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	(\$6,000.00)
Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$6,000.00
Migrant Education - Summer School Health	3061	6087	\$0.00	\$4,000.00
Migrant Portable	0000	5077	(\$76,829.00)	\$0.00
Miscellaneous Revenue	0000	5001	\$445,064.00	\$0.00
Miscellaneous Revenue - Charter Fees	0000	5002	(\$13,098.00)	\$0.00
Monte Diablo Building Expenses	0000	5187	\$250,000.00	\$250,000.00
Natural Resources Fee for Service - Federal Contracts	5810	6268	\$23,081.00	\$23,081.00
Natural Resources Fee For Services	9010	6268	\$250,000.00	\$239,499.00
Nelson Center Facilities Building Expenses	0000	5150	(\$2,106,458.00)	\$120,000.00
New Energy Academy	7220	3836	\$20,825.00	\$20,825.00
North Central Valley STEM Center	9010	6168	\$0.00	\$3,263.00
Outdoor Education	0723	7600	\$7,752.00	\$7,752.00
Outdoor Education	0000	7600	(\$7,752.00)	(\$7,752.00)
PG&E - Pacific Gas & Electric - Bright Ideas	9010	6465	\$0.00	\$4,504.00
PG&E - Pacific Gas & Electric Energy Center Foundation Grant	9010	5064	\$1,555.00	\$2,723.00
PGIM - Prudential Global Investment Management	9010	6256	(\$20,000.00)	(\$575.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
PNCC - Project Navigate Constructive Change	9010	6258	(\$635.00)	(\$635.00)
Puentes/CalFire Partnership	9010	7170	\$42,320.00	\$42,320.00
Reorganization - COSP - County Operated Schools & Programs	0000	2999	(\$500,000.00)	\$0.00
RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	\$0.00	(\$12,858.00)
Salaries & Benefits GF - General Fund Unrestricted	0000	5000	(\$24,908.00)	(\$24,908.00)
San Joaquin County Network Program Carryover	9010	6384	(\$94.00)	(\$94.00)
School Improvement - RSDSS - Regional System of District School Support	3020	6393	(\$6,805.00)	(\$6,805.00)
School Improvement - RSDSS - Regional System of District School Support Carryover	3020	6388	\$279.00	\$279.00
Schoolyard Habitat	9010	7203	(\$1,471.00)	\$0.00
Seal of Biliteracy	0000	6126	\$7,240.00	\$7,240.00
SEIS - Special Education Information System	9010	5021	\$0.00	\$46,247.00
SELPA - Special Education Local Planning Area - School Wide Positive Behavior Support	9010	2188	\$0.00	\$7,019.00
SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2220	(\$4,294.00)	(\$4,294.00)
SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	(\$327,284.00)	(\$26,851.00)
SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$19,511.00	\$28,343.00
SELPA - Special Education Local Planning - 504 Training	9010	2162	\$1,000.00	\$3,513.00
SELPA - Special Education Local Planning - CAPTAIN California Autism Professional Training & Information Network	9010	2161	\$0.00	\$5,500.00
SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium	9010	2170	\$0.00	\$12,000.00
SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	\$3,995.00	\$0.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
SELPA - Special Education Local Planning - Mental Health Part B - IDEA - Individuals with Disabilities Education Average Daily Attendance (ADA) Allocation	3327	2324	(\$8,624.00)	(\$8,624.00)
SELPA - Special Education Local Planning - Program Specialist	6500	2070	(\$406,160.00)	(\$387,539.00)
SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$406,160.00	\$424,370.00
SELPA - Special Education Local Planning - Workability I	6520	2200	\$4,370.00	\$4,370.00
SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$0.00	\$8,191.00
SJCOE ID Badges	0000	5322	\$15,000.00	\$15,000.00
SJCOE Special Needs	0000	6001	(\$40,981.00)	\$7,032.00
Solar Project - (QZAB #4)	0000	5068	(\$86.00)	\$0.00
Special Education	6500	1000	(\$1,273,827.00)	\$0.00
Special Education - Charter Decline Adj Reserve	6500	1013	(\$1,681.00)	\$0.00
Special Education - Child Nutrition / Food Services	5310	1690	\$10,618.00	\$10,618.00
Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	(\$261,228.00)
Special Education - Educator Effectiveness	6264	1459	\$0.00	(\$6,051.00)
Special Education - Infant Discretionary	6515	1112	\$2,090.00	\$2,090.00
Special Education - Infants	6510	1040	\$3,694.00	\$3,694.00
Special Education - Instructional Administration	6500	1600	\$0.00	(\$3,504.00)
Special Education - Lottery Restricted	6300	1026	\$6,563.00	\$6,563.00
Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	\$35,954.00	\$0.00
Special Education - Maintenance & Operations	6500	1700	\$0.00	(\$6,768.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$1,896.00	\$0.00
Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	(\$100,000.00)
Special Education - NPS -Non Public Schools EIBT - Early Intervention Behavioral Treatment Reserve	6500	1028	(\$70,711.00)	\$0.00
Special Education - Pupil Services	6500	1500	\$0.00	(\$17,255.00)
Special Education - School Administration	6500	1610	\$0.00	\$4,698.00
Special Education - SDC - Special Day Class	6500	1020	\$72,591.00	(\$816,271.00)
Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services	6500	2050	\$0.00	(\$908.00)
Special Education - Venture Academy - Mental Health Services	6512	3214	\$4,797.00	\$0.00
Special Education Instructional Assistant Recruitment	0000	1804	\$40,981.00	\$40,981.00
Sports Complex - Gym Building Expenses	0000	5073	\$14,273.00	\$68,000.00
STEM - Science, Technology, Engineering and Mathematics Education Kits	9010	7112	\$0.00	\$11,504.00
STEM - Science, Technology, Engineering, & Mathematics Durham Ferry Science	0000	5149	(\$127,082.00)	\$0.00
Structural Upgrades	0000	5138	(\$2,774,219.00)	\$0.00
Student Events	9010	7135	\$6,068.00	\$6,068.00
Superintendent & Board	0000	5010	\$2,850.00	\$2,850.00
Surplus Sales	0000	5725	\$245.00	\$245.00
TCSJ - Teachers College of San Joaquin Building Expenses	0000	5175	\$126,367.00	\$160,595.00
Teacher Leadership Academy	9010	7205	(\$15,007.00)	(\$15,007.00)
Teacher Leadership Academy Carryover	9010	7206	\$17,558.00	\$17,558.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Teachers College of San Joaquin - Fund 02	9010	6006	\$47,604.00	\$441,424.00
Tech Summit	0000	7150	\$716.00	\$6,893.00
Technology/Administration Budget	0000	5205	\$82,163.00	\$82,163.00
Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$376,959.00	\$376,959.00
Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$258,276.00	\$258,276.00
Title II Part A - NCLB - No Child Left Behind - Improving Teacher Quality	4035	6161	\$48,904.00	\$48,904.00
Title III - LEP - Limited English Proficient - Consortium Carryover	4203	6113	(\$6,473.00)	(\$6,473.00)
Title III NCLB - No Child Left Behind - LEP - Limited English Proficient - Consortium	4203	6112	(\$23,716.00)	(\$23,716.00)
Title III NCLB - No Child Left Behind Year 4 Technical Assistance 2016-2018	4204	6114	(\$1,136.00)	(\$1,136.00)
TLC Building Expenses	0000	5141	\$6,616.00	\$0.00
TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	(\$15,400.00)	(\$6,777.00)
Transition Budget	0000	5080	\$25,000.00	\$25,000.00
Transportation - Special Education	0724	1650	\$2,978.00	\$2,978.00
Transworld Plant Development	0000	5067	\$0.00	\$300,000.00
Transworld Solar Project	0000	5147	(\$856,931.00)	\$2,900.00
TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$25,646.00	\$25,646.00
TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$13,019.00	\$13,019.00
VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$350,000.00	\$0.00
Venture II Building Expenses	0000	5190	\$2,387,214.00	\$2,350,000.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
WEC - Wentworth Education Center Building Expenses	0000	5140	\$750,000.00	\$0.00
YouthBuild of San Joaquin DOL 5 - Department of Labor	5810	6259	\$14,422.00	\$14,422.00
YouthBuild of San Joaquin DOL 6 - Department of Labor	5810	6257	(\$40,403.00)	(\$40,403.00)
Total Revisions			\$4,095,728.00	\$11,436,049.00

COURT/CAMPS ANALYSIS
2017-18 FIRST INTERIM FINANCIAL REPORT - COURT/CAMPS RESOURCE 0240

REVENUES - Resource 0240		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
		<i>Statewide Avg.</i>		<i>SJCOE</i>					
	<i>Rates per ADA</i>	\$9,430.46	Type	Rate					
			"C"	\$9,430.46					Revenue
Line #	Description								
1	Total Court/Camps ADA & Revenue		155.00	\$1,461,721					\$1,461,721.00
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$3,210.00)
4	Total Estimated Revenue								\$1,458,511.00
5	Unaudited Beginning Balance 7/1/17								\$0.00
6	Total Resources								\$1,458,511.00
EXPENDITURES - Resource 0240									
Line #	Description	Mgmt Codes							Expenditures
7	Instructional Program - Court/Camps	3010							\$991,962.00
8	Direct Charges from Community	3010							(\$919,202.00)
9	Probation Services	3190							\$486,284.00
10	Instructional Administration	3600							\$38,345.00
11	School Administration	3610							\$444,748.00
12	Student Services Bldg.	3650							\$23,427.00
13	Human Resources Department	3920							\$2,649.00
14	Student Services	3922							\$248,683.00
15	Technology	3923							\$141,615.00
16	Total Court/Camps Expenditures								\$1,458,511.00
17	Total Resources								\$1,458,511.00
18	Less Expenditures								\$1,458,511.00
19	Estimated Ending Balance 6/30/18								\$0.00

COMMUNITY SCHOOLS ANALYSIS
2017-18 FIRST INTERIM REPORT - COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240

Line #	Description	Column A	Column B	Column C	Column D	Column E	Column F
		Statewide Avg. Rates per ADA	TYPE "C"	SJCOE Rate	TYPE "A & B & D"	District Avg. District Transfer	Revenue
1	Community Schools LCFF	\$9,430.46	935.00	\$8,817,480			\$8,817,480.00
2	Sub-Total Community Schools LCFF			\$8,817,480			\$8,817,480.00
3	One Charter LCFF		115.00	\$1,084,503			\$1,084,503.00
4	Building Futures LCFF		15.00	\$141,457			\$141,457.00
5	LCFF Contribution to Categorical Local Programs - Remedial Progs.						\$307,295.00
6	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						\$114,688.00
7	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						\$109,527.00
8	LCFF 2012/13 Hold Harmless Homeless						\$191,381.00
9	LCFF Community Schools						\$1,904,935.00
10	Total Community Schools LCFF			\$10,043,440			\$12,671,266.00
11	Community School Funding						\$8,545,371.00
12	EPA Entitlement						\$4,125,895.00
13	Community School (A/B) & (D) LCFF Transfer from District				205.00	\$2,045,652	\$2,045,652.00
14	Transfer - One Charter LCFF						(\$1,084,503.00)
15	Transfer - BFA LCFF						(\$141,457.00)
16	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						(\$114,688.00)
17	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						(\$109,527.00)
18	Sub-Total Community Schools LCFF						\$13,266,743.00
19	LCFF Contribution to CTE						\$1,244,000.00
20	CTE Revenues Calworks						\$0.00
21	Career Academy of Cosmetology (CAC)						\$154,000.00
22	CTE Culinary Arts						\$2,500.00
23	Discovery ChalleNGe Academy						\$0.00
24	Beacon (Mental Health Dollars)						\$256,320.00
25	Contribution to Beacon (Mental Health Dollars)						\$0.00
26	Contribution to COSP Special Education						(\$488,595.00)
27	Contribution to Print Shop						(\$18,189.00)
28	Contribution to Food Service						(\$243,928.00)
29	Contribution to Federal Building						(\$162,046.00)
30	Contribution From Deferred Maint.						\$0.00
31	Contribution to McKinney Homeless						(\$100,000.00)
32	Deferred Maintenance						(\$165,373.00)
33	Prior Years Repayments						\$0.00
34	General Fund Contribution						\$0.00
35	Total Revenue						\$13,745,432.00
36	Unaudited Beginning Balance 7/1/17						\$3,072,597.19
37	Total Resources						\$16,818,029.19

EXPENDITURES - Resource 0240				
Line #	Description	Mgmt Codes		Expenditures
1	Instructional Program - Community Schools	3020		\$7,133,854.00
2	Direct Charges to Court	3020		\$919,202.00
3	Interfund Transfer to BFA	3020		\$0.00
4	Instructional Program - Community Schools <i>Goal 3800</i>	3020		\$63,239.00
5	Community COSP CTE	3021		\$62,436.00
6	COSP Mental Health Services	3022		\$361,197.00
7	Summer School	3100		\$144,971.00
8	Hourly Program	3101		\$0.00
9	One.Resource	3110		\$77,338.00
10	TLC Transitional Learning Center	3180		\$0.00
11	Instructional Administration	3600		\$248,381.00
12	School Administration	3610		\$1,681,089.00
13	Student Services Building	3650		\$132,750.00
14	Human Resources Department	3920		\$7,063.00
15	Student Services	3922		\$1,147,614.00
16	Technology	3923		\$254,270.00
17	CTE Administration	3926		\$432,160.00
18	Discovery Youth ChalleNGe (National Guard)	3927		\$1,448,216.00
19	CTE Revenues	4001		\$0.00
20	Career Academy of Cosmetology (CAC)	4003		\$612,557.00
21	CTE Culinary Arts	4017		\$73,684.00
22	Total Community Schools Expenditures			\$14,800,021.00
23	Total Resources			\$16,818,029.19
24	Less Expenditures			\$14,800,021.00
25	Estimated Ending Balance 6/30/18			\$2,018,008.19

**SPECIAL EDUCATION ANALYSIS
2017-18 FIRST INTERIM FINANCIAL REPORT**

This spreadsheet details the budgets that are included in the AB602 Approved Funding Formula each reporting period.

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	
Line #	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-17	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-18	
SP ED COUNTY PROGRAM - AB602									
1	County Taxes - Special Education	6500	1000	\$0.00	\$3,339,238.00		\$3,339,238.00	\$0.00	\$3,339,238.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$690,810.00		\$690,810.00	\$690,810.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$46,100.00		\$46,100.00	\$112,823.00	(\$66,723.00)
4	District LCFE Transfer	6500	1000	\$0.00	\$4,595,733.00		\$4,595,733.00	\$0.00	\$4,595,733.00
5	Transfers In - Revenue from other SELPA's	6500	1000	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
6	Transfers Out - Revenue to other SELPA's	6500	1000	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
7	Mental Health/ARC & District Rentals	6500	1000	\$0.00	\$10,528.00		\$10,528.00	\$0.00	\$10,528.00
8	Special Ed MOE - Districts	6500	1000	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
9	NPA Contracts	6500	1019	\$0.00	\$0.00		\$0.00	\$2,118,500.00	(\$2,118,500.00)
10	Special Day Class	6500	1020	\$0.00	\$199.00	\$983,840.00	\$984,039.00	\$18,536,344.00	(\$17,552,305.00)
11	NPS / EIBT Reserve	6500	1028	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
12	Designated Instructional Services (Special Day Class)	6500	1050	\$0.00	\$0.00		\$0.00	\$5,656,969.00	(\$5,656,969.00)
13	Pupil Services (SICOE LCFE = \$42,000)	6500	1500	\$0.00	\$42,000.00		\$42,000.00	\$849,243.00	(\$807,243.00)
14	Instructional Administration	6500	1600	\$0.00	\$0.00		\$0.00	\$746,183.00	(\$746,183.00)
15	School Administration	6500	1610	\$0.00	\$0.00		\$0.00	\$2,341,923.00	(\$2,341,923.00)
16	Maintenance & Operations	6500	1700	\$0.00	\$0.00		\$0.00	\$1,523,029.00	(\$1,523,029.00)
17	Deferred Maintenance	6500	1710	\$0.00	(\$185,217.00)		(\$185,217.00)	\$0.00	(\$185,217.00)
18	Designated Instructional Services (WorkAbility)	6500	2050	\$0.00	\$0.00		\$0.00	\$214,235.00	(\$214,235.00)
19	State Local Assistance Backfill	6501	1032	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
20	SDC Infants	6510	1040	\$0.00	\$240,514.00		\$240,514.00	\$240,514.00	\$0.00
21	SUBTOTAL SP ED COUNTY PROGRAM - AB602				\$8,779,905.00	\$983,840.00	\$9,763,745.00	\$33,030,573.00	(\$23,266,828.00)
22	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$66,723.00	\$66,723.00	\$0.00	\$66,723.00
23	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$23,266,828.00	(\$66,723.00)	\$23,200,105.00	\$0.00	\$23,200,105.00
24	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	TOTAL SP ED COUNTY PROGRAM - AB602				\$32,046,733.00	\$983,840.00	\$33,030,573.00	\$33,030,573.00	\$0.00
26	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	\$521,299.00	\$0.00	(\$260,650.00)	\$260,649.00		\$260,649.00
27	Special Ed County Program Mid-Year Growth Reserve	6500	1027	\$180,000.00	\$0.00	\$0.00	\$180,000.00	\$0.00	\$180,000.00
28	Special Ed County Program NPS / EIBT Reserve	6500	1028	\$927,754.04	\$0.00	(\$323,190.00)	\$604,564.04	\$0.00	\$604,564.04
29	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	\$800,000.00	\$0.00	(\$400,000.00)	\$400,000.00		\$400,000.00
30	Special Ed County Program Reserve	6500	1090	\$316,328.25	\$5,161.00	\$0.00	\$321,489.25	\$0.00	\$321,489.25
31	TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602			\$2,745,381.29	\$5,161.00	(\$983,840.00)	\$1,766,702.29	\$0.00	\$1,766,702.29
32	TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602			\$2,745,381.29	\$32,051,894.00	\$0.00	\$34,797,275.29	\$33,030,573.00	\$1,766,702.29

\$32,051,894.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2017-18 FIRST INTERIM FINANCIAL REPORT**

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-17	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-18
1	SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS							
2	Special Ed - Professional Development LCFF	0000	1401	\$57,308.44	\$0.00	\$57,308.44	\$26,288.00	\$31,020.44
3	Special Ed - Materials & Supplies LCFF	0000	1402	\$33,931.56	\$0.00	\$33,931.56	\$22,205.00	\$11,726.56
4	Special Ed - Instructional Assistant Recruitment	0000	1804	\$0.00	\$40,981.00	\$40,981.00	\$40,981.00	\$0.00
4	Special Ed - Carl Washington	0405	1352	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Special Ed - Deferred Maintenance	0620	1711	\$1,508,151.41	\$309,136.00	\$1,817,287.41	\$323,667.00	\$1,493,620.41
6	Special Ed - Deferred Maintenance Technology	0620	1712	\$0.00	\$4,531.00	\$4,531.00	\$4,531.00	\$0.00
6	Special Ed - Transportation - LCFF Contribution	0724	1650	\$0.00	\$638,628.00	\$638,628.00	\$638,628.00	\$0.00
7	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$5,540,734.00	\$5,540,734.00	\$5,540,734.00	\$0.00
8	Special Ed - Unrestricted Lottery	1100	1025	\$83,581.04	\$43,467.00	\$127,048.04	\$43,467.00	\$83,581.04
9	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$58,483.00	\$58,483.00	\$58,483.00	\$0.00
10	Special Ed - Preschool Local Entitlements	3320	1100	\$0.00	\$272,619.00	\$272,619.00	\$272,619.00	\$0.00
11	Special Ed - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00
12	Special Ed - Medi-Cal Billing Option	5640	6510	\$525,560.13	\$170,000.00	\$695,560.13	\$170,000.00	\$525,560.13
13	Special Ed - Educator Effectiveness	6264	1459	\$42,493.84	\$0.00	\$42,493.84	\$42,494.00	(\$0.16)
14	Special Ed - English Language Acquisition Program	6286	1414	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	Special Ed - Restricted Lottery	6300	1026	\$139,214.25	\$30,609.00	\$169,823.25	\$30,609.00	\$139,214.25
16	Special Ed - DIS Contracts	6500	1800	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	Special Ed - Mental Health Services Prop 98	6512	1322	\$0.00	\$721,589.00	\$721,589.00	\$721,589.00	\$0.00
18	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$6,849.00	\$6,849.00	\$6,849.00	\$0.00
19	Special Ed - MAA #3 - Special Ed	9010	7903	\$191,076.31	\$35,954.00	\$227,030.31	\$9,000.00	\$218,030.31
20	TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS			\$2,581,316.98	\$7,965,138.00	\$10,546,454.98	\$8,043,702.00	\$2,502,752.98

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2017-18 FIRST INTERIM FINANCIAL REPORT**

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-17	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-18
21	SELPA RESTRICTED BUDGETS							
22	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
23	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	\$0.00	\$794,810.00	\$794,810.00	\$794,810.00	\$0.00
24	SELPA - Mental Health Part B IDEA ADA Allocation Carryover	3327	2325	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,528.00	\$3,528.00	\$3,528.00	\$0.00
26	SELPA - ADR Grant Alt. Dispute Resolution	3395	2220	\$0.00	\$12,151.00	\$12,151.00	\$12,151.00	\$0.00
27	SELPA - Behavioral Intervention Program Services	5810	2145	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$56,740.63	\$138,890.00	\$195,630.63	\$138,890.00	\$56,740.63
29	SELPA - Low Incidence- CTE Apportionment	6500	2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	SELPA - Out of Home Care	6500	2030	\$3,992,484.80	\$2,039,158.00	\$6,031,642.80	\$1,728,214.00	\$4,303,428.80
31	SELPA - Regionalized Services	6500	2060	\$573,447.68	\$406,160.00	\$979,607.68	\$424,370.00	\$555,237.68
32	SELPA - Program Specialist	6500	2070	\$459,391.45	\$609,241.00	\$1,068,632.45	\$591,001.00	\$477,631.45
33	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
34	SELPA - Psych Services - Contracted	6500	2500	\$12,324.82	\$293,855.00	\$306,179.82	\$302,687.00	\$3,492.82
35	SELPA - Mental Health Services Prop 98	6512	2322	\$823,358.40	\$954,038.00	\$1,777,396.40	\$1,139,518.00	\$637,878.40
36	SELPA - Workability I	6520	2200	\$0.00	\$296,226.00	\$296,226.00	\$296,226.00	\$0.00
37	SELPA - Common Core State Standards Implementation	7405	6902	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38	SELPA - Inservice Administration Budget	9010	2160	\$54,005.94	\$38,000.00	\$92,005.94	\$46,191.00	\$45,814.94
39	SELPA - CAPTAIN	9010	2161	\$12,330.75	\$24,006.00	\$36,336.75	\$29,506.00	\$6,830.75
40	SELPA - 504 Trainings	9010	2162	\$10,279.32	\$1,000.00	\$11,279.32	\$3,513.00	\$7,766.32
41	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$41,353.12	\$25,000.00	\$66,353.12	\$25,000.00	\$41,353.12
42	SELPA - LHS Winter Symposium	9010	2170	\$80,743.47	\$23,500.00	\$104,243.47	\$35,500.00	\$68,743.47
43	SELPA - Autism Forum	9010	2175	\$8,654.74	\$5,800.00	\$14,454.74	\$5,800.00	\$8,654.74
44	SELPA - Schoolwide Positive Behavior Supports	9010	2188	\$7,019.87	\$0.00	\$7,019.87	\$7,019.00	\$0.87
45	SELPA - Workability Region IV	9010	2202	\$1,821.52	\$0.00	\$1,821.52	\$283.00	\$1,538.52
46	SELPA - MAA #8 - SELPA 10%	9010	7908	\$42,947.48	\$3,995.00	\$46,942.48	\$0.00	\$46,942.48
47	TOTAL SELPA RESTRICTED BUDGETS			\$6,176,903.99	\$5,701,187.00	\$11,878,090.99	\$5,616,036.00	\$6,262,054.99
48	TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS			\$8,758,220.97	\$13,666,325.00	\$22,424,545.97	\$13,659,738.00	\$8,764,807.97
49	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS			\$11,503,602.26	\$45,718,219.00	\$57,221,821.26	\$46,690,311.00	\$10,531,510.26
50	INTERNAL SJCOE MENTAL HEALTH BUDGETS							
51	SJCOE Venture Academy ~ Mental Health - Pre Referral	6500	3204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52	SJCOE COSP ~ Mental Health Services	6512	3209	\$74,338.47	\$23,111.00	\$97,449.47	\$23,111.00	\$74,338.47
53	SJCOE Venture Academy ~ Mental Health Services	6512	3214	\$6,728.72	\$41,024.00	\$47,752.72	\$40,483.00	\$7,269.72
54	TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS			\$81,067.19	\$64,135.00	\$145,202.19	\$63,594.00	\$81,608.19
55	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH			\$11,584,669.45	\$45,782,354.00	\$57,367,023.45	\$46,753,905.00	\$10,613,118.45

**SPECIAL EDUCATION ANALYSIS PASS THRU
2017-18 FIRST INTERIM FINANCIAL REPORT**

Fund 10 SELPA Pass Thru Fund was created by CDE as a mechanism for a SELPA AU to pass thru State and Federal dollars to LEA's in their SELPA.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-17	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-18
	SPECIAL EDUCATION PASS THRU - FUND 10							
1	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture, RITA #2	3310	0000	\$0.00	\$939,613.00	\$939,613.00	\$939,613.00	\$0.00
2	Local Assistance Grant - Districts	3310	0000	\$0.00	\$9,339,132.00	\$9,339,132.00	\$9,339,132.00	\$0.00
3	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$290,376.00	\$290,376.00	\$290,376.00	\$0.00
4	Preschool Local Entitlements (SJCOE/Districts)	3320	0000	\$0.00	\$1,238,610.00	\$1,238,610.00	\$1,238,610.00	\$0.00
5	AB602 District Revenue	6500	1000	\$0.00	\$7,837,024.00	\$7,837,024.00	\$7,837,024.00	\$0.00
6	Special Ed County Program Base Entitlement	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$24,250,668.00	\$24,250,668.00	\$24,250,668.00	\$0.00
8	Special Ed County Program Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	Special Ed County Program Mid-Year Growth Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Special Ed County Program NPS / EIBT Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Personnel Development (SJCOE/Districts)	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00
12	State Local Assistance Backfill	6501	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Mental Health Services (SJCOE/Districts)	6512	0000	\$0.00	\$4,711,960.00	\$4,711,960.00	\$4,711,960.00	\$0.00
14	State Preschool One-Time (SJCOE/Districts)	6513	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	TOTAL SPECIAL EDUCATION PASS THRU - FUND 10			\$0.00	\$48,631,917.00	\$48,631,917.00	\$48,631,917.00	\$0.00

San Joaquin County SELPA
2017-18 AB602 SELPA Funding Documents
1st Interim

<u>Description</u>	<u>Page #</u>
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San Joaquin County SELPA

2017-18 AB602 SELPA Funding Documents

1st Interim Assumptions

Revenue

2017-18 COLA ~ 1.56% COLA

2017-18 Updated Projected ADA ~ SELPA ADA

2017-18 Updated AB602 Calculations

2017-18 District LCFF Transfer based on LCFF per ADA methodology

2017-18 Special Education Taxes based on PY

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal Approved

Salaries ~ Step & Column Estimated Increase; Salary Settlement for 17-18 ~ 2% on-schedule and 2% off-schedule

- 2% off-schedule for 17-18 will be funded by part of the balance remaining in the NPS/EIBT Reserve

Indirect cost rate ~ 9.79%

Other

SJCOE SELPA Comparison of Funding Models ~ 2017-18 1st Interim vs May Budget

Col A	Col B	Col C	Col D	Col E	
		2017-18	2017-18	Differences	
Line #	Description	1st Interim	May Budget	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
2.	Prior Yr Base Entitlement	\$ 36,042,328	\$ 36,042,269	\$ 59	
3.	Base Proration Factor	0.97	0.97	-	
4.	Less Current Yr Special Ed Taxes	\$ (3,339,238)	\$ (3,418,381)	\$ 79,143	change in property taxes
5.	Rate Per ADA Base Prorated	\$ 31,621,820	\$ 31,542,620	\$ 79,200	
6.	COLA Prorated	\$ 571,683	\$ 571,626	\$ 57	
7.	Growth Funding (Decline Adjustment)	\$ (44,555)	\$ (352,221)	\$ 307,666	Inc. in District ADA estimates reduced the amount of the decline
8.	Sub-Total State Aid	\$ 32,148,948	\$ 31,762,025	\$ 386,923	
9.	Total SELPA Revenues Estimated	\$ 35,488,186	\$ 35,180,406	\$ 307,780	
10.	Special Ed County Program Budget				
11.	Total Special Ed County Program Revenues	\$ 8,779,905	\$ 8,712,396	\$ 67,509	
12.	Total Special Ed County Program Expenditures	\$ (33,030,573)	\$ (34,217,497)	\$ 1,186,924	Vacancy positions S&B budgeted reduced, EIBT/OT/PT contracts
13.	Net Special Ed County Program - Unfunded Costs	\$ (24,250,668)	\$ (25,505,101)	\$ 1,254,433	
14.	SELPA Funding Factor Determination				
15.	Total Estimated SELPA State Aid Revenues	\$ 32,148,948	\$ 31,762,025	\$ 386,923	
16.	Less RS/PS	\$ (1,015,401)	\$ (1,015,401)	\$ -	
17.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
18.	Subtotal of SELPA Revenues	\$ 31,109,013	\$ 30,722,090	\$ 386,923	
19.	Total Unfunded Special Ed County Program Costs	\$ (24,250,668)	\$ (25,505,101)	\$ 1,254,433	
20.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
21.	Use of Charter Decline Adjustment Reserve	\$ 260,650	\$ 258,969	\$ 1,681	
22.	Use of NPS/EIBT Reserve	\$ 323,190	\$ 252,479	\$ 70,711	contrib. to offset 2% off schedule
23.	Use of OOH Contribution Reserve	\$ 400,000	\$ 400,000	\$ -	
24.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
25.	Replenish Special Ed County Program Reserves to 1% Level	\$ (5,161)	\$ (3,265)	\$ (1,896)	
26.	SELPA State Aid Revenues Available-Districts	\$ 7,837,024	\$ 6,125,172	\$ 1,711,852	
27.	SELPA Proration Factor	0.2519213323	0.1993735452	0.0525478	
28.	Total Special Education (State Aid & Special Ed Taxes)				
		2017-18	2017-18	Differences	
		Total SELPA Revenues	Total SELPA Revenues		
		Estimated	Estimated	Col C - D	
29.	LEA Funding				
30.	Banta	\$ 92,971	\$ 73,187	\$ 19,784	
31.	Escalon	\$ 317,149	\$ 246,172	\$ 70,977	
32.	Jefferson	\$ 256,499	\$ 198,640	\$ 57,859	
33.	Lammersville	\$ 539,894	\$ 407,172	\$ 132,722	
34.	Lincoln	\$ 1,025,571	\$ 811,209	\$ 214,362	
35.	Linden	\$ 235,717	\$ 185,830	\$ 49,887	
36.	Manteca	\$ 2,572,412	\$ 1,999,834	\$ 572,578	
37.	New Jerusalem	\$ 242,824	\$ 188,492	\$ 54,332	
38.	Ripon	\$ 348,152	\$ 274,706	\$ 73,446	
39.	Tracy	\$ 1,739,218	\$ 1,374,042	\$ 365,176	
40.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 466,617	\$ 365,888	\$ 100,729	
41.	Subtotal LEA Funding	\$ 7,837,024	\$ 6,125,172	\$ 1,711,852	
42.	SJCOE - Special Ed County Program	\$ 24,250,668	\$ 25,505,101	\$ (1,254,433)	
43.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
44.	RS/PS	\$ 1,015,401	\$ 1,015,401	\$ -	
45.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
46.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
47.	Use of Charter Decline Adjustment Reserve	\$ (260,650)	\$ (258,969)	\$ (1,681)	
48.	Use of NPS/EIBT Reserve	\$ (323,190)	\$ (252,479)	\$ (70,711)	
49.	Use of OOH Contribution Reserve	\$ (400,000)	\$ (400,000)	\$ -	
50.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
51.	Replenish Special Ed County Program Reserves to 1% Level	\$ 5,161	\$ 3,265	\$ 1,896	
52.	SJCOE Special Ed Taxes	\$ 3,339,238	\$ 3,418,381	\$ (79,143)	
53.	Total SELPA Revenues	\$ 35,488,186	\$ 35,180,406	\$ 307,780	

Reserve for the OOH Contribution of \$1.2M ~ Distribute \$400K equally over 2016-17, 2017-18 and 2018-19

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA ~ Distribute equally over 2016-17, 2017-18 and 2018-19. Additional funds may be added in future years when a charter leaves the SELPA.

SJCOE SELPA Comparison of Funding Models ~ 2017-18 1st Interim vs 2016-17 Annual Accrual Aug 17

Col A	Col B	Col C 2017-18	Col D 2016-17	Col E Differences	
Line #	Description	1st Interim	Annual Accrual Aug 17	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
2.	Prior Yr Base Entitlement	\$ 36,042,328	\$ 36,042,328	\$ -	
3.	Base Proration Factor	0.9700000000	0.9732587988	(0.00325880)	
4.	Less Current Yr Special Ed Taxes	\$ (3,339,238)	\$ (3,445,688)	\$ 106,450	
5.	Rate Per ADA Base Prorated	\$ 31,621,820	\$ 31,632,825	\$ (11,005)	
6.	COLA Prorated	\$ 571,683	\$ -	\$ 571,683	COLA for 17/18
7.	Growth Funding (Decline Adjustment)	\$ (44,555)	\$ -	\$ (44,555)	SELPA one year hold harmless decline adjustment
8.	Sub-Total State Aid	\$ 32,148,948	\$ 31,632,825	\$ 516,123	
9.	Total SELPA Revenues Estimated	\$ 35,488,186	\$ 35,078,513	\$ 409,673	
10.	Special Ed County Program Budget				
11.	Total Special Ed County Program Revenues	\$ 8,779,905	\$ 8,796,589	\$ (16,684)	
12.	Total Special Ed County Program Expenditures	\$ (33,030,573)	\$ (28,056,439)	\$ (4,974,134)	Increase due to a combination of Growth Proposal, Salary Settlement, also the continued fallout in unfilled vacancies in 16/17, H&W not being taken by employees in 16/17, and decrease in EIBT contracts due to opening new classes in 16/17 all re-budgeted for 17/18. PERS/STRS incs.
13.	Net Special Ed County Program - Unfunded Costs	\$ (24,250,668)	\$ (19,259,850)	\$ (4,990,818)	
14.	SELPA Funding Factor Determination				
15.	Total Estimated SELPA State Aid Revenues	\$ 32,148,948	\$ 31,632,825	\$ 516,123	
16.	Less RS/PS	\$ (1,015,401)	\$ (999,804)	\$ (15,597)	
17.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
18.	Subtotal of SELPA Revenues	\$ 31,109,013	\$ 30,608,487	\$ 500,526	
19.	Total Unfunded Special Ed County Program Costs	\$ (24,250,668)	\$ (19,253,707)	\$ (4,996,961)	
20.	Charter Decline Adjustment Reserve	\$ -	\$ (781,949)	\$ 781,949	
21.	Use of Charter Decline Adjustment Reserve	\$ 260,650	\$ 260,650	\$ -	
22.	Use of NPS/EIBT Reserve	\$ 323,190	\$ -	\$ 323,190	
23.	Use of OOH Contribution Reserve	\$ 400,000	\$ 400,000	\$ -	
24.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
25.	Replenish Special Ed County Program Reserves to 1% Level	\$ (5,161)	\$ -	\$ (5,161)	
26.	SELPA State Aid Revenues Available-Districts	\$ 7,837,024	\$ 11,233,481	\$ (3,396,457)	
27.	SELPA Proration Factor	0.2519213323	0.3670054377	(0.11508411)	
28.	Total Special Education (State Aid & Special Ed Taxes)	2017-18	2016-17	Differences	
		Total SELPA Revenues Estimated	Total SELPA Revenues Estimated	Col C - D	
29.	LEA Funding				
30.	Banta	\$ 92,971	\$ 108,221	\$ (15,250)	
31.	Escalon	\$ 317,149	\$ 458,742	\$ (141,593)	
32.	Jefferson	\$ 256,499	\$ 381,483	\$ (124,984)	
33.	Lammersville	\$ 539,894	\$ 655,616	\$ (115,722)	
34.	Lincoln	\$ 1,025,571	\$ 1,489,058	\$ (463,487)	
35.	Linden	\$ 235,717	\$ 356,930	\$ (121,213)	
36.	Manteca	\$ 2,572,412	\$ 3,705,632	\$ (1,133,220)	
37.	New Jerusalem	\$ 242,824	\$ 297,727	\$ (54,903)	
38.	Ripon	\$ 348,152	\$ 496,762	\$ (148,610)	
39.	Tracy	\$ 1,739,218	\$ 2,664,392	\$ (925,174)	
40.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 466,617	\$ 618,917	\$ (152,300)	
41.	Subtotal LEA Funding	\$ 7,837,024	\$ 11,233,481	\$ (3,396,457)	
42.	SJCOE - Special Ed County Program	\$ 24,250,668	\$ 19,259,850	\$ 4,990,818	If expenditure fall out materializes in 17/18 as in prior years, the amount to Districts will increase.
43.	Special Ed County Program Reserve	\$ -	\$ (6,143)	\$ 6,143	
44.	RS/PS	\$ 1,015,401	\$ 999,804	\$ 15,597	
45.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
46.	Charter Decline Adjustment Reserve	\$ -	\$ 781,949	\$ (781,949)	
47.	Use of Charter Decline Adjustment Reserve	\$ (260,650)	\$ (260,650)	\$ -	
48.	Use of NPS/EIBT Reserve	\$ (323,190)	\$ -	\$ (323,190)	
49.	Use of OOH Contribution Reserve	\$ (400,000)	\$ (400,000)	\$ -	
50.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
51.	Replenish Special Ed County Program Reserves to 1% Level	\$ 5,161	\$ -	\$ 5,161	
52.	SJCOE Special Ed Taxes	\$ 3,339,238	\$ 3,445,688	\$ (106,450)	
53.	Total SELPA Revenues	\$ 35,488,186	\$ 35,078,513	\$ 409,673	

Reserve for the OOH Contribution of \$1.2M ~ Distribute \$400K equally over 2016-17, 2017-18 and 2018-19

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA ~ Distribute equally over 2016-17, 2017-18 and 2018-19. Additional funds may be added in future years when a charter leaves the SELPA.

2017-18 SJCOE Special Education County Program ~ By Reporting Period

Col A	Col B	Col C SJCOE	Col D SJCOE	Col E SJCOE	Col F Difference
Line #	Description ~ Object Code	Prelim Budget	May Budget	1st Interim	Col E-D
1	County Taxes - Special Education	\$ 3,269,476	\$ 3,418,381	\$ 3,339,238	\$ (79,143)
2	Federal Local Assistance Grant	\$ 1,054,451	\$ 690,810	\$ 690,810	\$ -
3	District's LCFF Transfer	\$ 4,204,321	\$ 4,461,443	\$ 4,595,733	\$ 134,290
4	Pupil Services (SJCOE LCFF = \$42,000)	\$ 42,000	\$ 42,000	\$ 42,000	\$ -
5	Head Start/Mental Health/ARC & District Rentals	\$ 27,649	\$ 2,059	\$ 10,727	\$ 8,668
6	Food Service	\$ 46,100	\$ 46,100	\$ 46,100	\$ -
7	SDC Infant (Form I-50 Funding)	\$ 236,820	\$ 236,820	\$ 240,514	\$ 3,694
8	Transfers Out	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ -
9	Special Ed MOE - Districts	\$ -	\$ -	\$ -	\$ -
10	Total Estimated Special Ed County Program Revenues	\$ 8,695,600	\$ 8,712,396	\$ 8,779,905	\$ 67,509
11	Teachers Salaries ~ 11xx	\$ 7,892,473	\$ 7,971,347	\$ 7,545,546	\$ (425,801)
12	Certificated Pupil Support Salaries ~ 12xx	\$ 797,771	\$ 864,695	\$ 859,447	\$ (5,248)
13	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,110,565	\$ 1,118,662	\$ 1,119,144	\$ 482
14	Instructional Aides Salaries ~ 21xx	\$ 7,106,936	\$ 7,088,519	\$ 6,877,002	\$ (211,517)
15	Classified Support Salaries - M/O ~ 22xx	\$ 204,103	\$ 207,989	\$ 207,990	\$ 1
16	Supv & Admin Salaries ~ 23xx	\$ 4,040	\$ 26,272	\$ 26,272	\$ -
17	Clerical & Office Salaries ~ 24xx	\$ 536,212	\$ 532,694	\$ 530,108	\$ (2,586)
18	Other Classified Salaries - LVN's ~ 29xx	\$ 1,908,802	\$ 2,099,683	\$ 1,993,798	\$ (105,885)
19	Employee Benefits ~ 3xxx	\$ 6,914,417	\$ 6,713,897	\$ 6,468,522	\$ (245,375)
20	Materials & Supplies ~ 4xxx	\$ 375,950	\$ 402,082	\$ 363,878	\$ (38,204)
21	Travel & Conference ~52xx	\$ 190,109	\$ 190,109	\$ 192,439	\$ 2,330
22	Dues & Memberships ~ 53xx	\$ 6,525	\$ 11,664	\$ 11,664	\$ -
23	Insurance ~ 54xx	\$ 78,525	\$ 104,938	\$ 121,200	\$ 16,262
24	Operations & Housekeeping Services ~ 55xx	\$ 195,238	\$ 189,018	\$ 189,018	\$ -
25	Rentals, Leases & Repair ~ 56xx	\$ 883,013	\$ 895,031	\$ 908,031	\$ 13,000
26	Direct Costs for Inter-Program Services ~ 57xx	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
27	Other Services & Operating Expenses ~ 58xx	\$ 648,162	\$ 660,389	\$ 669,935	\$ 9,546
28	Sub agreements for Services ~ 51xx	\$ 2,058,500	\$ 2,058,500	\$ 1,958,500	\$ (100,000)
29	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
30	Communications ~ 59xx	\$ 57,832	\$ 57,832	\$ 61,387	\$ 3,555
31	Site & Improvement of Sites ~ 61xx	\$ -	\$ -	\$ -	\$ -
32	Building & Improvement of Buildings ~ 62xx	\$ -	\$ -	\$ -	\$ -
33	Equipment/Equipment Replacement ~ 64xx/65xx	\$ -	\$ -	\$ -	\$ -
34	Other SELPA's - Transfers Out ~ 71xx	\$ -	\$ -	\$ -	\$ -
35	Other Transfers ~ 72xx	\$ -	\$ -	\$ -	\$ -
36	Direct Support/Indirect ~ 73xx	\$ 2,830,845	\$ 2,848,380	\$ 2,750,896	\$ (97,484)
37	Debt Service ~ 74xx	\$ -	\$ 10,796	\$ 10,796	\$ -
38	Total Estimated Special Ed County Program Expenditures	\$ 33,965,018	\$ 34,217,497	\$ 33,030,573	\$ (1,186,924)
39	Total Estimated Unfunded Special Ed County Program Costs	\$ 25,269,418	\$ 25,505,101	\$ 24,250,668	\$ (1,254,433)
40	Funding Factor	0.1906262923	0.1993735452	0.2519213323	0.0525478

2017-18 SELPA Funding Factor

SELPA Revenues	
1. Prior Year Entitlements	\$ 36,042,328
2. Times Proration Factor	0.970000000
3. Prorated Current Year Base Entitlement	\$ 34,961,058
4. Less CY Estimated Special Education Property Taxes	\$ (3,339,238)
5. Adjusted Current Year Base Entitlement	\$ 31,621,820
6. CY Estimated COLA	\$ 571,683
7. CY Estimated Growth Funding (Decline Adjustment)	\$ (44,555)
8. Total CY Estimated State Aid SELPA Revenues	\$ 32,148,948
9. State Funding Exhibit (SJCOE)	\$ 32,148,948
10. Difference	\$ -

Funding Factor		Special Ed County Program Reserves	Mid-Year Growth Class Reserve	NPS/EIBT Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve
11. Total Estimated SELPA Revenues	\$ 32,148,948					
12. Reserves Beginning Balance		\$ 316,328.25	\$ 180,000	\$ 927,754.04	\$ 800,000	\$ 521,299.00
13. Less RS/PS	\$ (1,015,401)					
14. Less Staff Development Grant (Old Res. 6535)	\$ (24,534)					
15. Subtotal of SELPA Revenues	\$ 31,109,013					
16. Total Unfunded Special Ed County Program Costs	\$ (24,250,668)	\$ -				\$ (24,250,668)
17. Charter Decline Adjustment Reserve	\$ -					\$ -
18. Use of Charter Decline Adjustment Reserve	\$ 260,650					\$ (260,650)
19. Use of NPS/EIBT Reserve	\$ 323,190			\$ (323,190)		
20. Use of OOHC Contribution Reserve	\$ 400,000				\$ (400,000)	
21. Replenish Mid Year Class Reserve	\$ -		\$ -			
22. Replenish Special Ed County Program Reserves to 1% Level	\$ (5,161)	\$ 5,161				
23. Balance of SELPA Revenues Available for Distribution to Districts	\$ 7,837,024	\$ 321,489.25	\$ 180,000	\$ 604,564.04	\$ 400,000	\$ 260,649
24. SELPA Funding Factor	0.2519213323					

Check	\$32,148,948	\$321,489	1%	\$180,000	\$604,564	\$400,000	\$260,649
	\$0	\$0		\$0	\$0	\$0	\$0

2017-18 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2017-18 FUNDED SELPA ADA	Col D 2017-18 Entitlements after Proration	Col E 2017-18 Adjusted Entitlement 0.2519213323
		69,458.75	\$ 31,109,013 \$ 451,51631	\$ 7,837,024 \$ 113,74659
1.	Banta	817.35	\$ 369,047	\$ 92,971
2.	Escalon	2,788.21	\$ 1,258,922	\$ 317,149
3.	Jefferson	2,255.00	\$ 1,018,169	\$ 256,499
4.	Lammersville	4,746.46	\$ 2,143,104	\$ 539,894
5.	Lincoln	9,016.28	\$ 4,070,997	\$ 1,025,571
6.	Linden	2,072.30	\$ 935,677	\$ 235,717
7.	Manteca	22,615.29	\$ 10,211,172	\$ 2,572,412
8.	New Jerusalem	2,134.78	\$ 963,888	\$ 242,824
9.	Ripon	3,060.77	\$ 1,381,988	\$ 348,152
10.	Tracy	15,290.28	\$ 6,903,811	\$ 1,739,218
11.	SJCOE-Other Programs (COSP/Venture/RITA #2)	4,102.26	\$ 1,852,238	\$ 466,617
12.	Sub-Total LEAs	68,898.98	\$ 31,109,013	\$ 7,837,024
13.	SJCOE-Special Ed County Program	559.77		\$ 24,250,668
14.	Special Ed County Program Reserve			\$ -
15.	RS/PS		\$ 1,015,401	\$ 1,015,401
16.	Staff Development Grant (Old Res. 6535)		\$ 24,534	\$ 24,534
17.	Charter Decline Adjustment Reserve	0.00	\$ -	\$ -
18.	Use of Charter Decline Adjustment Reserve			\$ (260,650)
19.	Use of NPS/EIBT Reserve			\$ (323,190)
20.	Use of OOHC Contribution Reserve			\$ (400,000)
21.	Replenish Mid Year Class Reserve			\$ -
22.	Replenish Special Ed County Program Reserves to 1% Level			\$ 5,161
23.	Totals	69,458.75	\$ 32,148,948	\$32,148,948
24.	State Funding Exhibit	69,458.75	\$32,148,948	\$ 32,148,948
25.	Difference	-	\$0	\$0

Reserve for the OOHC Contribution of \$1.2M ~ Distribute \$400K equally over 2016-17, 2017-18 and 2018-19

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA ~ Distribute equally over 2016-17, 2017-18 and 2018-19.

Additional funds may be added in future years when a charter leaves the SELPA.

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

2017-18

2017-18

	1st Interim	May Budget	Difference
SECTION 1 - Base - E.C. 56836.10	1.56%	1.56%	
A. Prior Year (PY) Entitlements			
1. Base (From PY SELPA Exhibit, Line B-9)	\$ 36,042,328	\$ 36,042,269	\$ 59
2. COLA (From PY SELPA Exhibit, Line C-3)	\$ -	\$ -	\$ -
3. Growth or Declining ADA Adjustment (From PY SELPA Exhibit, Line D-6)	\$ -	\$ -	\$ -
4. Total (Lines A1 to A3)	\$ 36,042,328	\$ 36,042,269	\$ 59
B. PY Funded ADA - E.C. 56836.10 (b) (2) (From PY SELPA Exhibit, Line A-4)	69,544.72	69,544.61	\$ 0
C. Base Rate (line A4 divided by Line B)	\$ 518.2611706539	\$ 518.2611420209	\$ 0.0000286330
D. Base Entitlement (Line B multiplied by Line C)	\$ 36,042,328	\$ 36,042,269	\$ 59
E. Base Proration Factor	0.9700000000	0.9700000000	-
F. Prorated Base Entitlement (Line D times Line E)	\$ 34,961,058	\$ 34,961,001	\$ 57
G. Deductions, E.C. 56836.08 (c)			
1. Local Special Education Property Taxes - E.C. 2572	\$ 3,339,238	\$ 3,418,381	\$ (79,143)
2. Applicable Excess ERAF			
3. Total Deductions (lines G1 through G2)	\$ 3,339,238	\$ 3,418,381	\$ (79,143)
H. Adjusted Base Entitlement (Line F minus Line G3)	\$ 31,621,820	\$ 31,542,620	\$ 79,200
SECTION 2 - COLA - E.C. 56836.08 (g)			
A. COLA Base Rate (PY STR * COLA %)	\$ 8.3098135809	\$ 8.3098135809	\$ -
B. COLA Base Entitlement (Line A times PY ADA)	\$ 571,683	\$ 571,626	\$ 57
C. COLA Proration Factor	1.0000000000	1.0000000000	-
D. COLA Entitlement Allocation			
1. COLA Entitlement for RS/PS	\$ -	\$ 15,597	\$ (15,597)
2. COLA Entitlement for ADA	\$ 571,683	\$ 556,029	\$ 15,654
E. COLA Entitlement	\$ 571,683	\$ 571,626	\$ 57
SECTION 3 - Growth - E.C. 56836.15			
A. Growth ADA			
1. ADA	69,458.75	68,864.99	593.76
2. PY ADA	68,796.14	68,789.25	6.89
3. Prior PY ADA	69,544.72	69,544.61	0.11
4. PY Funded ADA (Greater of Lines A2 and A3)	69,544.72	69,544.61	0.11
5. Funded ADA (Greater of Lines A1 and A2)	69,458.75	68,864.99	593.76
6. Growth ADA (Line A5 minus Line A4, if Line A5 is greater that Line A4)	-	-	-
B. STR (PY STR + COLA \$ from Sec 2 Line A)	\$ 540.9901713306	\$ 540.9901713306	\$ -
C. Growth Base Entitlement (Line A6 times Line B)	\$ -	\$ -	\$ -
D. Decline in Funded ADA (Line A5 minus Line A4, if line A5 is less than A4)	(85.97)	(679.62)	593.65
E. Declining ADA Adjustment (Line D times Section 1, Line C)	\$ (44,555)	\$ (352,221)	\$ 307,666
F. Growth Proration Factor	1.0000000000	1.0000000000	-
G. Growth Entitlement (Line C) or Declining ADA Adjustment (Line E)	\$ (44,555)	\$ (352,221)	\$ 307,666

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS			
SELPA: San Joaquin COE	2017-18	2017-18	
	1st Interim	May Budget	Difference
SECTION 4 - Low Incidence Materials, Services and CTE - E.C. 56836.22			
A. Low Incidence Disabilities PY December Pupil Count	323.00	323.00	-
B. Low Incidence Rate (SSC rates or CDE exhibit rates)	\$ 430.0000000000	\$ 430.0000000000	\$ -
C. Low Incidence Materials and Services Entitlement (Line A times Line B)			\$ -
D. Low Incidence CTE Rate (SSC rates or CDE exhibit rates)			\$ -
E. Low Incidence CTE Entitlement (Line D times Line A)			\$ -
F. Total Low Incidence Entitlement (Line A times Line B)	\$ 138,890	\$ 138,890	\$ -
SECTION 5 - OUT OF HOME CARE - E.C. 56836.165			
A. Out of Home Care Entitlement	\$ 1,755,615	\$ 2,083,802	\$ (328,187)
SECTION 6 - Nonpublic Schools (NPS) Extraordinary Cost Pool - E.C. 56836.21			
A. NPS Extraordinary Cost Pool Entitlement	\$ -	\$ -	\$ -
B. NPS Extraordinary Cost Pool Proration Factor	0.8000000000	0.8000000000	-
C. NPS Extraordinary Cost Pool Entitlement (Line A times Line B)	\$ -	\$ -	\$ -
SECTION 7 - Apportionment Summary			
A. Base (Section 1, Line H)	\$ 31,621,820	\$ 31,542,620	\$ 79,200
B. COLA (Section 2, Line E)	\$ 571,683	\$ 571,626	\$ 57
C. Growth or Declining ADA Adjustment (Section 3, Line G)	\$ (44,555)	\$ (352,221)	\$ 307,666
D. Subtotal (Lines A through C)	\$ 32,148,948	\$ 31,762,025	\$ 386,923
E. Low Incidence Materials and Equipment (Section 4, Line F)	\$ 138,890	\$ 138,890	\$ -
F. Out Of Home Care (Section 5, Line A)	\$ 1,755,615	\$ 2,083,802	\$ (328,187)
G. NPS ECP (Section 6, Line C, Annual Only)	\$ -	\$ -	\$ -
H. Total CY State Apportionment (Lines D through G)	\$ 34,043,453	\$ 33,984,717	\$ 58,736
I. Add back in Property Taxes and Federal Aid (Section 1, Line G3)	\$ 3,339,238	\$ 3,418,381	\$ (79,143)
J. SELPA Total AB602 Funding (Line H plus Line I)	\$ 37,382,691	\$ 37,403,098	\$ (20,407)
Grand Total Apportionment	\$ 37,382,691	\$ 37,403,098	\$ (20,407)
SJCOE AB602 Funding Formula State Aid Available Revenues			
1. AB602 Funding Formula	\$ 34,043,453	\$ 33,984,717	\$ 58,736
2. Less Low Incidence Entitlement	\$ (138,890)	\$ (138,890)	\$ -
3. Less Out Of Home Care	\$ (1,755,615)	\$ (2,083,802)	\$ 328,187
4. Total SJCOE SELPA AB602 State Funding	\$ 32,148,948	\$ 31,762,025	\$ 386,923
State Infant Funding	\$ 240,514	\$ 236,820	\$ 3,694
Grand State Total with Infant	\$ 37,623,205	\$ 37,639,918	\$ (16,713)
Items outside of AB602 State Calc being allocating separately from State Funding			
PS/RS Entitlement (PY RS/PS amt x CY COLA)	\$ 1,015,401	\$ 1,015,401	\$ -
Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -

SELPA ADA Information

	Jul 2011	Jul 2012	Jul 2013	Jul 2014	Jun 2015	Jun 2015	Jun 2016	Jun 2017		
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R1 Cert ADA Certified	R1 Cert ADA Certified	R1 Cert ADA Estimated	Annual Accrual Aug 17 ADA Estimated	1st Interim ADA Estimated
Banta	283.57	280.22	285.67	307.53	309.11	305.37	324.94	338.78	346.70	355.59
River Island CH #1						381.07	437.46	528.66		
Next Generation CH								309.33	395.57	461.76
Escalon	2,938.29	2,815.61	2,769.27	2,732.70	2,679.75	2,612.11	2,592.48	2,538.79	2,497.21	2,463.21
District Charters					36.41	102.62	149.81	208.51	283.23	325.00
Jefferson	2,356.98	2,422.21	2,473.22	2,452.33	2,411.44	2,357.72	2,344.89	2,284.61	2,250.15	2,255.00
Lammersville	1,690.52	1,758.06	1,951.74	2,113.78	2,306.24	2,622.50	3,374.94	3,926.33	4,403.34	4,746.46
Lincoln	8,136.24	8,311.30	8,455.03	8,541.03	8,681.52	8,821.15	8,851.57	8,737.30	8,693.50	8,662.63
John McCandless CH								180.32	310.88	353.65
Linden	2,399.36	2,323.90	2,266.97	2,239.19	2,229.80	2,219.89	2,190.41	2,137.57	2,119.33	2,072.30
Manteca	22,034.13	22,018.82	22,319.44	22,227.76	22,107.12	21,958.98	21,965.80	22,029.47	22,176.21	22,488.15
District Charters					19.11	39.87	69.57	162.69	127.14	127.14
New Jerusalem	26.13	22.64	24.73	26.01	15.67	21.19	21.54	25.94	25.08	20.80
Delta Charter	391.48	454.47	451.69	562.77	678.08	749.58	478.90	477.92		
NJ Charter	222.48	228.07	214.76	209.85	213.89	209.69	209.41	210.03		
Great Valley - MA				415.20	542.30	626.22	724.23	738.01		
CAVA					1,447.15	1,503.64	1,453.43	1,319.59	1,222.20	1,224.13
VISTA					2.46					
Humphrey's ABLE					147.30	189.74	236.19	379.52	648.01	682.88
Acacia Elem CH						127.15	271.69			
Acacia Middle CH						26.48	77.83			
Delta CH Online							287.88	337.75		
RENEW CH							51.39			
Insight at SJ CH								57.97	164.53	206.97
Ripon	2,917.56	2,928.25	2,947.43	2,980.70	2,887.13	2,888.97	2,890.67	2,974.99	3,063.67	3,060.77
Tracy Unified	15,516.80	15,495.54	15,434.88	15,443.38	15,421.51	15,379.66	15,044.00	14,758.10	14,399.11	14,057.00
District Charters	927.65	1,105.98	1,265.89	1,207.96	1,212.58	1,258.32	1,135.76	1,198.32	1,233.27	1,233.28
SJCOE-Special Ed County Program	460.05	483.32	504.91	518.57	522.87	500.65	501.77	506.33	559.53	559.77
SJCOE Other Programs - COSP/CHs	1,296.47	1,322.75	1,349.88	1,291.28	1,400.67	1,550.73	1,494.89	1,491.40	1,527.27	1,705.00
SJCOE Other Programs - RITA #2 CH									586.81	649.26
SJCOE Other Programs - Venture	822.43	1,012.78	1,181.62	1,256.11	1,375.59	1,669.10	1,634.44	1,686.49	1,763.40	1,748.00
Totals	62,420.14	62,983.92	63,897.13	64,526.15	66,647.70	68,122.40	68,815.89	69,544.72	68,796.14	69,458.75
SELPA ADA Growth/Decline	5.02	563.78	913.21	631.90	2,121.55	1,474.70	693.49	728.74	(748.58)	662.61
Growth/Decline %	0.01%	0.90%	1.45%	0.99%	3.29%	2.21%	1.02%	1.06%	-1.08%	0.96%

- New charters starting in the fiscal year will be added at 1st Interim after 20 day report is received

* For 17-18 1st Interim, 17-18 District/Charter ADA from the 17-18 1st Interim LCFF calcs were used except Linden. Budget was used due to timing.

2017-18 SJCOE Special Education County Program

Estimated Revenues by Funding Source

Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	1st Interim
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 7,545,546
R2	County Taxes - Special Education	\$ 3,339,238	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 859,447
R3	Federal Local Assistance Grant	\$ 690,810	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,119,144
R4	District's LCFF Transfer	\$ 4,595,733	E4	Instructional Aides Salaries ~ 21xx	\$ 6,877,002
R5	Pupil Services	\$ 42,000	E5	Classified Support Salaries - M/O ~ 22xx	\$ 207,990
R6	Head Start/Mental Health/ARC & District Rentals	\$ 10,727	E6	Supv & Admin Salaries ~ 23xx	\$ 26,272
R7	Food Service	\$ 46,100	E7	Clerical & Office Salaries ~ 24xx	\$ 530,108
R8	SDC Infant (Form I-50 Funding)	\$ 240,514	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 1,993,798
R9	Transfers Out	\$ (185,217)	E9	Employee Benefits ~ 3xxx	\$ 6,468,522
R10	Special Ed MOE - Districts	\$ -	E10	Materials & Supplies ~ 4xxx	\$ 363,878
R11			E11	Mileage, Travel & Conference ~52xx	\$ 192,439
R12			E12	Dues & Memberships ~ 53xx	\$ 11,664
R13			E13	Insurance ~ 54xx	\$ 121,200
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 189,018
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 908,031
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 5,000
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 669,935
R18			E18	Sub-agreements for Services ~ 51xx	\$ 1,958,500
R19			E19	EIBT Contracts ~ 51xx	\$ 160,000
R20			E20	Communications ~ 59xx	\$ 61,387
R21			E21	Site & Improvement of Sites ~ 61xx	\$ -
R22			E22	Building & Improvement of Buildings ~ 62xx	\$ -
R23			E23	Equipment/Equipment Replacement ~ 64xx/65xx	\$ -
R24			E24	Other SELPA's - Tuition ~ 71xx	\$ -
R25			E25	Other Transfers ~ 72xx	\$ -
R26			E26	Direct Support/Indirect (includes rate change) ~ 73xx	\$ 2,750,896
R27			E27	Debt Service ~ 74xx	\$ 10,796
R28	Total Estimated Program Revenues	\$ 8,779,905	E28	Total Estimated Expenditures	\$ 33,030,573
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					\$ (24,250,668)

Description	1st Interim
Total Estimated Revenues	\$ 8,779,905
Less Total Estimated Expenditures	\$ (33,030,573)
Estimated Unfunded Cost - County Special Education Program	\$ (24,250,668)
Revenues Added to Cover County Program Unfunded Costs:	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 24,250,668
Total Revenues to Cover Special Ed County Program	\$ 24,250,668

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col G	Col H	Col I	Col J	Col K	Col L	Col M	Col N	Col O	Col P
Line #	Description	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1.	Beginning Balance - July 1	\$ 271,191.33	\$ 274,148.79	\$ 280,008.23	\$ 284,001.16	\$ 287,255.05	\$ 293,577.55	\$ 314,043.83	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25
2.	1997-98 Maximization	\$ 402,194.00	\$ 402,194.00	\$ 402,194.00	\$ 402,194.00	\$ 399,848.00	\$ 390,640.00	\$ 392,770.00			
3.	2003-04 Funding Adjustments					\$ (99,659.00)					
4.	2004-05 Form O R1 Adjustments					\$ 18,581.78					
5.	2004-05 Funding Adjustments					\$ (11,266.70)					
6.	2007-08 Funding Adjustments	\$ (11.51)									
7.	2008-09 Funding Adjustments		\$ (2,059.16)								
8.	2009-10 Funding Adjustments			\$ 1,060.60	\$ 7,869.04						
9.	2010-11 Funding Adjustments				\$ (25.47)						
10.	2011-12 Funding Adjustments					\$ (51.99)					
11.	2012-13 Funding Adjustments						\$ 701.49	\$ 101,623.00			
12.	2013-14 Funding Adjustments							\$ 8,023.05			
13.	2014-15 Funding Adjustments								\$ 11,982.11		
13.	2015-16 Funding Adjustments									\$ 2,834.16	
14.	Subtotal Special Ed County Program Reserve	\$ 673,373.82	\$ 674,283.63	\$ 683,262.83	\$ 601,694.81	\$ 687,051.06	\$ 684,919.04	\$ 816,459.88	\$ 330,413.44	\$ 322,471.02	\$ 316,328.25
15.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>										
16.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ (399,225.03)	\$ (394,275.40)	\$ (399,261.67)	\$ (314,439.76)	\$ (393,473.51)	\$ (370,875.21)	\$ (498,028.55)	\$ (10,776.58)	\$ (6,142.77)	\$ -
17.	Replenish Special Ed County Program Reserve							\$ -	\$ -	\$ -	\$ 5,161.00
18.	Special Ed County Program Reserve Ending Balance - June 30	\$ 274,148.79	\$ 280,008.23	\$ 284,001.16	\$ 287,255.05	\$ 293,577.55	\$ 314,043.83	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25	\$ 321,489.25
19.	Amount Available in Excess of Established Reserve Amount	\$ 399,225	\$ (394,275)	\$ 399,262	\$ (314,440)	\$ 393,474	\$ 370,875	\$ 498,029	\$ 10,777	\$ 6,143	\$ -
20.	Estimated State Aid - Special Education	\$ 27,414,879	\$ 28,000,823	\$ 28,400,116	\$ 28,725,505	\$ 29,357,755	\$ 31,404,383	\$ 31,843,133	\$ 31,963,686	\$ 31,632,825	\$ 32,148,948
21.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
22.	Reserve for mid-year growth classes Beg Bal	\$ 171,511	\$ 171,511	\$ 171,511	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
23.	Use of Mid Year Class Reserve	\$ -	\$ -	\$ (171,511)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25.	Reserve for mid-year growth classes End Bal	\$ 171,511	\$ 171,511	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
26.	Reserve for NPS/EIBT Beg Bal				\$ -	\$ 1,300,000	\$ 1,048,955.00	\$ 930,256.44	\$ 927,754.04	\$ 927,754.04	\$ 927,754.04
27.	Establish NPS/EIBT Reserve				\$ 1,300,000						
28.	Use of NPS/EIBT Reserve				\$ -	\$ (251,045)	\$ (118,698.56)	\$ (2,502.40)	\$ -	\$ -	\$ (323,190.00)
29.	Reserve for NPS/EIBT End Bal				\$ 1,300,000	\$ 1,048,955	\$ 930,256.44	\$ 927,754.04	\$ 927,754.04	\$ 927,754.04	\$ 604,564.04
30.	Reserve for OOHC Contribution Reserve Beg Bal								\$ -	\$ 1,200,000.00	\$ 800,000.00
31.	Establish OOHC Contribution Reserve								\$ 1,200,000.00	\$ -	
32.	Use of OOHC Contribution Reserve								\$ -	\$ (400,000.00)	\$ (400,000.00)
33.	Reserve for OOHC Contribution Reserve End Bal								\$ 1,200,000.00	\$ 800,000.00	\$ 400,000.00
Reserve for the OOHC Contribution of \$1.2M - Distribute \$400K equally over 2016-17, 2017-18 and 2018-19											
34.	Reserve for Charter Decline Adjustment Beg Bal									\$ -	\$ 521,299.00
35.	Establish or Additional Charter Decline Adjustment Reserve									\$ 781,949.00	\$ -
36.	Use of Charter Decline Adjustment Reserve									\$ (260,650.00)	\$ (260,650.00)
37.	Reserve for Charter Decline Adjustment End Bal									\$ 521,299.00	\$ 260,649.00
Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA - Distribute equally over 2016-17, 2017-18 and 2018-19. Additional funds may be added in future years when a charter leaves the SELPA.											

**Teachers College of San Joaquin
Financial Information & Multi-Year Projections**

Column A	Column B	Column C	Column D 2016-2017	Column E 2017-2018	Column F 2017-2018	Column G 2018-2019	Column H 2019-2020
Line #	Summary Description		TCSJ Unaudited Actuals	TCSJ Adopted Budget	TCSJ Revised Budget First Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	Beginning Balance July 1st		\$ 4,751,230.29	\$ 5,120,942.29	\$ 5,006,345.55	\$ 4,614,489.55	\$ 4,346,876.55
2	Total Revenue		\$ 6,258,537.05	\$ 6,989,468.00	\$ 7,037,072.00	\$ 7,208,208.00	\$ 7,491,678.00
3	TCSJ Expenses		\$ 6,003,421.79	\$ 6,987,504.00	\$ 7,428,928.00	\$ 7,475,821.00	\$ 7,560,813.00
4	Surplus/Deficit		\$ 255,115.26	\$ 1,964.00	\$ (391,856.00)	\$ (267,613.00)	\$ (69,135.00)
5	Ending Balance		\$ 5,006,345.55	\$ 5,122,906.29	\$ 4,614,489.55	\$ 4,346,876.55	\$ 4,277,741.55
6	Teach Out Plan Reserve		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
7	Adjusted Ending Balance		\$ 2,920,231.55	\$ 3,036,792.29	\$ 2,528,375.55	\$ 2,260,762.55	\$ 2,191,627.55
8	Total Ending Balance with Teach Out Reserve June 30th		\$ 5,006,345.55	\$ 5,122,906.29	\$ 4,614,489.55	\$ 4,346,876.55	\$ 4,277,741.55
Detail Object Codes							
9	Beginning Balance		\$ 4,751,230.29	\$ 5,120,942.29	\$ 5,006,345.55	\$ 4,614,489.55	\$ 4,346,876.55
10							
11	8590	State Revenue					
12	8980	SJCOE Contribution	\$ 920,399.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
13	8689	Tuition	\$ 5,136,659.55	\$ 5,354,613.00	\$ 5,399,428.00	\$ 5,669,399.00	\$ 5,952,869.00
14	8660	Interest	\$ 38,809.00	\$ 36,020.00	\$ 38,809.00	\$ 38,809.00	\$ 38,809.00
15	various	CaMSP Master	\$ 62,089.00				
16	various	UOP PRIME	\$ 100,580.50	\$ 98,835.00	\$ 98,835.00		
17	Total Revenue		\$ 6,258,537.05	\$ 6,989,468.00	\$ 7,037,072.00	\$ 7,208,208.00	\$ 7,491,678.00
18	1101/1105	Teacher/Extra/Subs	\$ 827,496.84	\$ 850,000.00	\$ 850,000.00	\$ 858,500.00	\$ 867,085.00
19	1300	Cert Perm	\$ 1,060,260.15	\$ 1,080,591.00	\$ 1,179,488.00	\$ 1,228,424.00	\$ 1,228,930.00
20	1311	Cert Temp	\$ 311,394.95	\$ 366,600.00	\$ 366,600.00	\$ 370,266.00	\$ 373,969.00
21	Total 1xxx		\$ 2,199,151.94	\$ 2,297,191.00	\$ 2,396,088.00	\$ 2,457,190.00	\$ 2,469,984.00
22	2300	Class Supv Perm	\$ 54,754.41	\$ 64,328.00	\$ 64,328.00	\$ 67,008.00	\$ 67,035.00
23	2400	Class Perm	\$ 424,393.11	\$ 471,519.00	\$ 565,875.00	\$ 590,978.00	\$ 591,254.00
24	2405/2406	Class Temp/OT	\$ 66,442.77	\$ 50,000.00	\$ 82,550.00	\$ 83,376.00	\$ 84,210.00
25	2900	Other Class Perm	\$ 56,688.00	\$ 61,861.00	\$ 61,861.00	\$ 64,421.00	\$ 64,447.00
26	2906	Other Class OT/Temp	\$ 1,231,525.88	\$ 1,398,975.00	\$ 1,398,975.00	\$ 1,412,965.00	\$ 1,427,095.00
27	Total 2xxx		\$ 1,833,804.17	\$ 2,046,683.00	\$ 2,173,589.00	\$ 2,218,748.00	\$ 2,234,041.00
28	3000	Benefits	\$ 752,528.51	\$ 977,925.00	\$ 1,049,116.00	\$ 1,081,756.00	\$ 1,127,204.00
29	Total 3xxx		\$ 752,528.51	\$ 977,925.00	\$ 1,049,116.00	\$ 1,081,756.00	\$ 1,127,204.00
30	4200	Books	\$ 2,808.92	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
31	4310	Materials	\$ 131,181.64	\$ 151,000.00	\$ 149,462.00	\$ 149,462.00	\$ 149,462.00
32	4400	Non Cap Equip	\$ 26,058.02	\$ 25,000.00	\$ 92,000.00	\$ 30,000.00	\$ 30,000.00
33	Total 4xxx		\$ 160,048.58	\$ 186,000.00	\$ 251,462.00	\$ 189,462.00	\$ 189,462.00
34	5200	Travel & Conference	\$ 140,116.06	\$ 194,500.00	\$ 183,745.00	\$ 183,745.00	\$ 183,745.00
35	5300	Dues & Membership	\$ 32,519.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00
36	5400	Insurance/Property & Liability		\$ 6,279.00	\$ 6,317.00	\$ 6,317.00	\$ 6,317.00
37	5600	Rent/Bldgs. & Repairs	\$ 150,356.90	\$ 176,000.00	\$ 206,896.00	\$ 191,087.00	\$ 194,909.00
38	5800	Contract Services	\$ 200,672.04	\$ 430,437.00	\$ 449,864.00	\$ 425,437.00	\$ 425,437.00
39	5900	Postage/Cell/Internet	\$ 4,214.65	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
40	Total 5xxx		\$ 527,878.65	\$ 857,716.00	\$ 897,322.00	\$ 857,086.00	\$ 860,908.00
41	6000	Bldgs. & Improvement of Bldgs.					
42	Total 6xxx		\$ -	\$ -	\$ -	\$ -	\$ -
43	7310	Indirect	\$ 530,009.94	\$ 621,989.00	\$ 661,351.00	\$ 671,579.00	\$ 679,214.00
44	Total 7xxx		\$ 530,009.94	\$ 621,989.00	\$ 661,351.00	\$ 671,579.00	\$ 679,214.00
45	Total Expenses		\$ 6,003,421.79	\$ 6,987,504.00	\$ 7,428,928.00	\$ 7,475,821.00	\$ 7,560,813.00
46	Total Surplus/Deficit		\$ 255,115.26	\$ 1,964.00	\$ (391,856.00)	\$ (267,613.00)	\$ (69,135.00)
47	Ending Balance		\$ 5,006,345.55	\$ 5,122,906.29	\$ 4,614,489.55	\$ 4,346,876.55	\$ 4,277,741.55
48	Teach Out Plan Reserve		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
49	100 Day Reserve		\$ 2,300,162.00	\$ 2,677,205.00	\$ 2,846,333.00	\$ 2,864,299.00	\$ 2,896,863.00
50	2% Economic Uncertainty Reserve		\$ 120,069.00	\$ 139,751.00	\$ 148,579.00	\$ 149,516.00	\$ 151,216.00
51	Amount Above (Below) Target		\$ 500,000.55	\$ 219,836.29	\$ (466,536.45)	\$ (753,052.45)	\$ (856,451.45)
52	Total Ending Balance with Teach Out Reserve June 30th		\$ 5,006,345.55	\$ 5,122,906.29	\$ 4,614,489.55	\$ 4,346,876.55	\$ 4,277,741.55



REPORT OF CONTRACTS OVER \$25,000 PURSUANT TO E.C. 1281(b)

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-5210	Business Services (Unrestricted)	Talx Corporation	\$34,224.00	7/11/2017	Scott Anderson	Contracted Services for unemployment cost control services during the 2017-2018 Fiscal Year	PO18-00071
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student Inc.	\$256,767.00	7/11/2017	Brandie Brunni	Estimated cost for Rider/Monitor/Aide transportation for Special Education students during the 2017-2018 Fiscal Year	PO18-00116
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student Inc.	\$103,006.00	7/11/2017	Brandie Brunni	Estimated cost for Therapy transportation for Special Education students during the 2017-2018 Fiscal Year	PO18-00117
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student Inc.	\$32,762.00	7/11/2017	Brandie Brunni	Estimated cost for Field Trip transportation for Special Education students during the 2017-2018 Fiscal Year	PO18-00119
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student Inc.	\$4,392,274.00	7/11/2017	Brandie Brunni	Estimated cost for Home to School transportation for Special Education students during the 2017-2018 Fiscal Year	PO18-00120
Fund 01 01-0000-5071	Administration (Unrestricted)	KP Public Affairs LLC.	\$36,000.00	7/11/2017	James Mousalimas	Contract to provide lobbying and other delegated business specified by and on behalf of the SJCOE during the 2017-2018 Fiscal Year	PO18-00231
Fund 79 79-0000-9217	I.T. (Unrestricted)	Ellen Wolfhagen	\$33,000.00	7/5/2017	Ed Babakhan	Contract for E-Rate Consulting during the 2017-2018 Fiscal Year	PO18-00325
Fund 01 01-0000-5026	CEDR (Unrestricted)	CCSESA	\$210,000.00	7/12/2017	John Arguelles	Contract for annual franchise fee during the 2017-2018 Fiscal Year	PO18-00601
Fund 12 *12-6105-7765 **12-6105-7765 *(5100) **(5800)	Early Childhood Education (Restricted)	Creative Child Care Inc.	\$4,817,161.00	7/12/2017	Jamie Baiocchi	Contracted services for California Preschool Program during the 2017-2018 Fiscal Year	PO18-00607
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A (Restricted)	First Student Inc.	\$44,698.00	7/12/2017	Kathy Skeels	Estimated cost to provide transportation services from home to school for students transported by SELPA during the 2017-2018 School Year	PO18-00611
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A (Restricted)	First Student Inc.	\$179,425.00	7/12/2017	Kathy Skeels	Estimated cost to provide transportation services from home to school for students transported by Lammersville for the 2017-2018 school year	PO18-00613
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A (Restricted)	First Student Inc.	\$34,503.00	7/12/2017	Kathy Skeels	Estimated cost to provide transportation to North Valley School/Riders for students transported by SELPA during the 2017-2018 School Year	PO18-00614
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	A Show of Hands	\$690,000.00	7/14/2017	Brandie Brunni	Contract to provide Sign Language Interpreting services for Special Education during the 2017-2018 Fiscal Year	PO18-00760



REPORT OF CONTRACTS OVER \$25,000 PURSUANT TO E.C. 1281(b)

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-6500-1050	Special Education (Restricted)	Maxim Healthcare Services	\$251,000.00	7/17/2017	Brandie Brunni	Contracted services for additional LVN services for Special Education students during the 2017-2018 Fiscal Year	PO18-00834
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Therapeutic Pathways Inc.	\$494,145.12	7/18/2017	Brandie Brunni	Contract to provide special education and/or related services to students with exceptional needs during the 2017-2018 Fiscal Year	PO18-00861
Fund 01 01-6500-1050	Special Education (Restricted)	Community Center for the Blind	\$77,560.00	7/18/2017	Brandie Brunni	Contract to provide braille instruction services during the 2017-2018 Fiscal Year	PO18-00862
Fund 01 01-9010-5021 ***01-9010-5021 ***(5808)	C.E.D.R. (Restricted)	Nora Hughes	\$84,000.00	7/20/2017	John Arguelles	Contract to assist with testing/quality assurance on the SEIS Help Desk during the 2017-2018 Fiscal Year	PO18-00870
Fund 12 *12-5025-7740 *12-6105-7730 **12-6105-7730 *(5100) **(5800)	Early Childhood Education (Restricted)	Creative Child Care Inc.	\$4,488,244.00	7/21/2017	Jamie Baiocchi	Contracted Services for General Child Care & Development Programs during the 2017-2018 Fiscal Year	PO18-00990
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Inspired Behavioral Solutions	\$32,225.40	7/21/2017	Brandie Brunni	Contract to provide Special Education and/or related services to students with exceptional needs during the 2017-2018 Fiscal Year	PO18-01046
Fund 01 01-0000-5071	Administration (Unrestricted)	Capitol Advisory Group LLC.	\$36,000.00	7/24/2017	James Mousalimas	Contract to provide legislative and administrative representation and other delegated business on behalf of SJCOE during the 2017-2018 Fiscal Year	PO18-01117
Fund 12 12-5210-6950 12-5211-6955	Early Childhood Education (Restricted)	Acorn Evaluations Inc.	\$31,000.00	7/24/2017	Jamie Baiocchi	Contract to provide data science, evaluation and technical assistance services during the 2017-2018 Fiscal Year	PO18-01120
Fund 01 01-0000-6385	Comprehensive Health (Unrestricted)	Michael Kimball and Associates	\$30,000.00	7/25/2017	Sheri Coburn	Contract to serve as trainers for Plausible Threat Training, table tops and other school safety support events during the 2017-2018 Fiscal Year	PO18-01200
Fund 01 01-0000-5200	Business Services (Unrestricted)	Ryland School Business Consulting	\$60,067.50	7/28/2017	Scott Anderson	Contract to provide general financial planning and business services during the 2017-2018 Fiscal Year	PO18-01256
Fund 12 *12-5210-6950 *12-5210-6966 *12-5210-6968 *12-5211-6955 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$2,514,075.36	7/28/2017	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2017-2018 Fiscal Year	PO18-01260



REPORT OF CONTRACTS OVER \$25,000 PURSUANT TO E.C. 1281(b)

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 12 *12-5210-6968 *12-5210-6950 *12-5210-6966 *(5100)	Early Childhood Education (Restricted)	Lodi Unified School District	\$1,699,135.03	7/28/2017	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2017-2018 Fiscal Year	PO18-01302
Fund 12 *12-5210-6966 *12-5210-6950 *12-5210-6968 *(5100)	Early Childhood Education (Restricted)	Stockton Unified School District	\$4,640,028.72	7/28/2017	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2017-2018 Fiscal Year	PO18-01303
Fund 12 *12-5210-6950 *12-5211-6955 *(5100)	Early Childhood Education (Restricted)	Creative Child Care Inc.	\$1,443,602.37	7/28/2017	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2017-2018 Fiscal Year	PO18-01304
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A (Restricted)	Victor Treatment Centers North Valley Schools	\$275,000.00	7/21/2017	Kathy Skeels	Contract for Wrap Around Services from Victor Treatment Center for students served during the 2017-2018 School Year	PO18-01342
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A (Restricted)	Charis Youth Center	\$129,720.00	7/19/2017	Kathy Skeels	Contract for residential board and care for students placed at Charis Youth Center during the 2017-2018 School Year	PO18-01344
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A (Restricted)	Victor Treatment Centers North Valley Schools	\$800,000.00	7/21/2017	Kathy Skeels	Contract for tuition for students attending Victor Treatment Center DBA North Valley Non Public School during the 2017-2018 School Year	PO18-01345
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A (Restricted)	Children's Home of Stockton	\$30,000.00	7/24/2014	Kathy Skeels	Contract for tuition for students attending Children's Home of Stockton Non Public School during the 2017-2018 School Year	PO18-01352
Fund 12 12-5210-6950 12-5211-6955	Early Childhood Education (Restricted)	Maxim Staffing Solutions	\$48,880.00	8/1/2017	Jamie Baiocchi	Contract to provide Licensed Vocational Nursing Services to students with medical conditions during the 2017-2018 Fiscal Year	PO18-01377
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A (Restricted)	Point Quest	\$100,000.00	7/21/2017	Kathy Skeels	Contract for tuition for students attending Point Quest GAP Non Public School during the 2017-2018 School Year	PO18-01414
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Central Valley Autism Project Inc.	\$90,712.16	8/1/2017	Brandie Brunni	Contract to provide Special Education and/or related services to students with exceptional needs during the 2017-2018 Fiscal Year	PO18-01419
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Behavioral & Educational Strategies & Testing Inc.	\$281,038.18	8/1/2017	Brandie Brunni	Contract to provide Special Education and/or related services to students with exceptional needs during the 2017-2018 Fiscal Year	PO18-01420



REPORT OF CONTRACTS OVER \$25,000 PURSUANT TO E.C. 1281(b)

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 12 *12-7810-6260 *12-5810-6227 *(5100)	Early Childhood Education (Restricted)	Women's Center Youth Family Services	\$60,000.00	8/3/2017	Jamie Baiocchi	Contracted services for the Parenting Education Program funded through the Children's Services Coordinating Commission during the 2017-2018 Fiscal Year	PO18-01434
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A (Restricted)	Point Quest	\$100,000.00	7/21/2017	Kathy Skeels	Contract for tuitions for students attending Point Quest Lodi Non Public School during the 2017-2018 School Year	PO18-01447
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A (Restricted)	Point Quest	\$100,000.00	7/21/2017	Kathy Skeels	Contract for tuition for students attending Point Quest Manteca Non Public School during the 2017-2018 School Year	PO18-01448
Fund 01 *01-6010-6371 01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Escalon Unified School District	\$105,607.00	7/21/2017	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2017-2018 Fiscal Year	PO18-01460
Fund 01 *01-6010-6371 01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Give Every Child A Chance	\$232,302.40	8/3/2017	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2017-2018 Fiscal Year	PO18-01461
Fund 01 *01-6010-6371 01-6010-6371 *(5100)	Comprehensive Health (Restricted)	New Hope School District	\$141,285.58	8/1/2017	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2017-2018 Fiscal Year	PO18-01462
Fund 01 *01-6010-6371 01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Team Charter School	\$105,231.56	8/1/2017	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2017-2018 Fiscal Year	PO18-01463
Fund 01 *01-6010-6371 01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Tracy Boys & Girls Club	\$658,732.71	7/21/2017	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2017-2018 Fiscal Year	PO18-01464
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Applied Behavior Consultants Inc.	\$189,627.42	8/2/2017	Brandie Brunni	Contract to provide Special Education and/or related services to students with exceptional needs during the 2017-2018 Fiscal Year	PO18-01465
Fund 01 01-5310-1690	Special Education (Restricted)	Manteca Unified School District	\$40,000.00	8/14/2017	Brandie Brunni	Contract to provide meals to Special Education students during the 2017-2018 Fiscal Year	PO18-01495
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A (Restricted)	Mountain Valley Child and Family Services Inc.	\$129,720.00	7/27/2017	Kathy Skeels	Contract to provide residential board and care for students placed at Mountain Valley Child and Family Services Inc. during the 2017-2018 Fiscal Year	PO18-01504



REPORT OF CONTRACTS OVER \$25,000 PURSUANT TO E.C. 1281(b)

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 12 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$136,000.00	8/7/2017	Jamie Baiocchi	Contracted services for the Family Intervention Program funded through the Children's Services Coordinating Commission during the 2017-2018 Fiscal Year	PO18-01546
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Lodi Unified School District	\$100,000.00	8/10/2017	Elsa Gonzales	Contract for meal reimbursements during the 2017-2018 Fiscal Year	PO18-01560
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Manteca Unified School District	\$145,000.00	8/4/2017	Elsa Gonzales	Contract for meal reimbursements during the 2017-2018 Fiscal Year	PO18-01569
Fund 12 *12-7810-6250 *12-7810-6260 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$91,000.00	8/9/2017	Jamie Baiocchi	Contracted services for the Respite Care Program funded through the Children's Services Coordinating Commission during the 2017-2018 Fiscal Year	PO18-01588
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Easter Seals Superior California	\$28,325.00	8/9/2017	Brandie Brunni	Contract to provide Special Education and/or related services to students with exceptional needs during the 2017-2018 Fiscal Year	PO18-01592
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	United Cerebral Palsy Association	\$30,000.00	8/9/2017	Brandie Brunni	Contract to provide Special Education and/or related services to students with exceptional needs during the 2017-2018 Fiscal Year	PO18-01604
Fund 01 01-6500-3202	Venture Academy (Restricted)	Speech Therapy Associates	\$100,000.00	8/10/2017	Kathy Focacci	Contract to administer speech therapy and assessment services during the 2017-2018 Fiscal Year	PO18-01626
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Linden Unified School District	\$481,793.75	8/15/2017	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2017-2018 Fiscal Year	PO18-01666
Fund 01 *01-4124-6375 01-4124-6375 *(5100)	Comprehensive Health (Restricted)	Linden Unified School District	\$29,362.50	8/17/2017	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the 21st Century Community Learning Centers Program during the 2017-2018 Fiscal Year	PO18-01726
Fund 01 *01-4124-6375 01-4124-6375 *(5100)	Comprehensive Health (Restricted)	Tracy Boys & Girls Club	\$433,876.40	8/17/2017	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the 21st Century Community Learning Centers Program during the 2017-2018 Fiscal Year	PO18-01727
Fund 01 01-0000-4205	CTE (Unrestricted)	Gran Phinal'e Apprenticeship Academy	\$70,800.00	7/13/2017	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2017-2018 Fiscal Year	PO18-01740
Fund 01 01-0000-4205	CTE (Unrestricted)	Ca Barber Cosmetology Apprenticeship Center	\$113,280.00	7/13/2017	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2017-2018 Fiscal Year	PO18-01741



REPORT OF CONTRACTS OVER \$25,000 PURSUANT TO E.C. 1281(b)

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-4205	CTE (Unrestricted)	WECA ATC Apprenticeship & Training Committee	\$273,760.00	7/13/2017	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2017-2018 Fiscal Year	PO18-01769



REPORT OF COMPENSATION INCREASES OVER \$10,000 PURSUANT TO E.C. 1302

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0000-2300-5026 01-9010-2300-5021	Restricted	Donna Williamson	\$478.94 Daily	\$513.90 Daily	John J. Arguelles	Position Changed from Coordinator IV to Director II at Center for Education Development and Research. Increase \$10,087.82.	19669
01-9010-2300-5021	Restricted	Valerie Rodriguez	\$255.02 Daily	\$338.52 Daily	John J. Arguelles	Position Changed from System Specialist to Program Manager I for Center for Education Development and Research. Increase \$12,028.74.	19729
12-5210-2300-6956 12-5211-2300-6959 12-5210-2300-6950 12-5211-2300-6955	Restricted	Cynthia Contreras	\$172.07 Daily	\$240.58 Daily	Jamie K. Baiocchi	Position Changed from Health Technician to Project Liaison I for Head Start. Increase \$11,564.72.	19565
12-5210-2300-6956 12-5211-2300-6959	Restricted	Sengmany Kingkhilysack	\$184.09 Daily	\$240.58 Daily	Jamie K. Baiocchi	Position Changed from Staff Secretary to Project Liaison I for Head Start. Increase \$14,636.95.	19673
09-0000-1300-8200 01-5810-1300-6259 01-9010-1300-6269 01-9010-1300-6258	Restricted	Lucas Homdus	\$383.47 Daily	\$441.51 Daily	Janine N. Kaeslin	Reclass Position approved by Cabinet for San Joaquin Building Futures Academy. Increase \$15,358.51.	20068
12-6127-1300-6164 12-6127-1300-6273	Restricted	Attiyyatul Wali	\$272.52 Daily	\$272.52 Daily	Brandi L. Harrold	Employee's day were increased from 190 to 224. Increase \$10,949.80.	20135
12-6127-1300-6164 12-6127-1300-6273	Restricted	Deborah Hourcade	\$272.52 Daily	\$272.52 Daily	Brandi L. Harrold	Employee's day were increased from 190 to 224. Increase \$10,949.80.	20134
01-6500-2900-1050	Restricted	Kendra Convery	\$471.25 Daily	\$471.25 Daily	Randolph R. Olson	Employee's day were increased from 176.8 to 208. Increase \$18,502.01.	20095
09-0000-1300-8200 09-0240-1300-8100 01-0240-1300-3610	Unrestricted	Lauren Dinubilo	\$383.47 Daily	463.58 Daily	Janine N. Kaeslin	Position Changed from Public Information Officer to Director I for Alternative Education. Increase \$21,210.82.	19742
01-0240-1100-3020	Unrestricted	Rachel Heilman	\$139.76 Daily	\$261.13 Daily	Douglas E. McCreath	Position Change for County Operated Schools and Programs Campus Safety Technician to Teacher position in County Operated Schools and Programs for Alternative Education. Increase \$26,105.81.	18046
01-6500-1100-1020	Restricted	Belen Mendoza	\$121.24 Daily	\$261.13 Daily	Bruce E. Kern	Position Changed from Instructional Assistant to Teacher position in Special Education. Increase \$43,797.83.	15984
01-5640-1300-6510 01-6500-1300-1610	Restricted	Kathryn Beckman	353.31 Daily	\$441.51 Daily	Brandie A. Brunni	Position Change from Teacher position in Special Education to Coordinator IV position for Special Education. Increase \$31,967.70.	19786
01-6500-1100-1020	Restricted	Sara Hibdon	\$110.89 Daily	\$261.13 Daily	Bruce E. Kern	Position Changed from Instructional Assistant to Teacher position in Special Education. Increase \$46,668.42.	19890
12-5035-1300-7618	Restricted	Kathryn Downs-Stroh	\$448.79 Daily	\$448.79 Daily	Brandi L. Harrold	Lateral Position Change from Coordinator I position in CA Preschool Instruct Network to Coordinator I position in Early Childhood and an Increase in days from 100 to 190. Increase \$62,867.21.	21006



REPORT OF COMPENSATION INCREASES OVER \$10,000 PURSUANT TO E.C. 1302

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
02-9010-1300-6006	Restricted	Elizabeth Jara	\$470.65 Daily	\$446.35 Daily	Diane Carnahan	Position Changed from Teacher position in Special Education to Coordinator II, Teacher Preparation Programs in Special Education. Increase \$16,476.82.	20395
12-6127-1300-6273	Restricted	Aileen Lord	\$347.83 Daily	\$400.45 Daily	Brandi L. Harrold	Position Changed from Program Manager I to Coordinator II, Quality Improvement System position in Early Childhood. Increase \$15,352.28.	19984
01-6500-2900-1050	Restricted	Aimee Pastran	\$119.10 Daily	\$166.83 Daily	Barbara J. Brown	Position Change from Instructional Assistant to Educational Sign Language Interpreter for Special Education Early Childhood Education. Increase \$20,951.35.	2476
12-5210-2300-6950 12-5211-2300-6955	Restricted	Michelle Burr	\$265.24 Daily	\$329.44 Daily	Jamie K. Baiocchi	Position Change from Project Facilitator I to Program Manager I for Head Start San Joaquin. Increase \$17,666.46.	19562
01-0000-2400-5000	Unrestricted	Maria Delgado	\$157.62 Daily	\$216.13 Daily	Peter A. Foggiato III	Position Change from Account Technican I to Account Specialist for Business. Increase \$17,721.24.	22340
09-0240-2400-8100 01-0240-2400-3922 09-0000-2400-8200	Unrestricted	Jaqueline Rodriguez	\$105.75 Daily	\$140.22 Daily	Elsa Gonzales	Position Change from Instructional Assistant position in Special Education to Student Services Clerk position in Alternative Education. Increase \$31,870.44.	20292
01-6355-1300-4051 01-0000-1300-4205 01-0240-1300-4001 01-0240-1300-3926	Restricted	Antonio Damele	\$458.39 Daily	\$434.40 Daily	Janine N. Kaeslin	Position Change from Teacher position in Alternative Education to Coordinator II position in Regional Occupational Program. Increase \$13,677.02.	20243
01-0240-1100-3020	Unrestricted	Sarah Henrioulle	\$133.06 Daily	\$261.13 Daily	Stephanie E. Omste	Position Change from County Operated Schools and Programs Campus Safety Technician to Teacher position in Alternative Education. Increase \$38,133.64.	23601



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
1.1 Reading California	8	10/23/2017
22 California Treasures	16	10/23/2017
3 Envision Math California	56	10/23/2017
3 Wordly Wise	15	10/23/2017
3.1 California Treasures	21	10/23/2017
3.1 California Treasures Teacher Edition	16	10/23/2017
3.1 Reading California	8	10/23/2017
3.2 California Tesoros de Lectura	7	10/23/2017
3.2 California Treasures	34	10/23/2017
4 California Treasures	26	10/23/2017
4 California Treasures Teacher Editions	11	10/23/2017
4 Envision Math California	53	10/23/2017
6' Bookshelves (Metal)	3	9/7/2017
Academic Workout	19	10/23/2017
Adtran	1	6/30/2017
CA Earth Science	35	10/23/2017
California Algebra Readiness	148	10/23/2017
California Communities	22	10/23/2017
California Communities Teacher Edition	2	10/23/2017
California Math	24	10/23/2017
California National Geographic Reach, Language, Literacy, Content	4	10/23/2017
California Science	27	10/23/2017
California Science Teacher Edition	3	10/23/2017
California Tesoros de Lectura	8	10/23/2017
Comprehension Skills Teacher's Guide	1	10/23/2017
Comprehension Skills Workbooks	17	10/23/2017
Concept Application Student Books	14	10/23/2017
Concept Application Workbooks	15	10/23/2017
CPU	19	6/30/2017
Cubicle Partition	1	10/24/2017
Decoding Strategies Student Books	4	10/23/2017
Folding Chairs (Metal)	15	9/7/2017
Folding Tables (White Plastic)	40	9/7/2017
Freezer	1	9/8/2017
Hard Drive	1	6/30/2017
L Shape Desk	1	9/7/2017
L Shape Desk	3	9/11/2017



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Laptops	17	6/30/2017
Lateral File Drawers	4	9/7/2017
Laydown Refrigerators	6	10/18/2017
Math 54	18	10/23/2017
Monitors	6	6/30/2017
My Math	22	10/23/2017
National Geographic Reach for Reading Common Core	2	10/23/2017
Office Chairs	2	10/24/2017
Office Table	1	10/24/2017
Overhead Projectors	3	7/21/2017
People and Places	11	10/23/2017
Practice Books	18	10/23/2017
Printers	5	6/30/2017
Projectors	7	6/30/2017
Reading California Adventures	32	10/23/2017
Reading California Delights	47	10/23/2017
Round Tables	10	9/7/2017
Router	1	6/30/2017
Scanner	1	6/30/2017
Skills Application Student Books	14	10/23/2017
Skills Application Workbooks	12	10/23/2017
Storage Cabinet's (Metal)	2	9/7/2017
Switch	1	6/30/2017
Table (With Wheels)	1	9/7/2017
Teacher's Chairs	15	9/7/2017
Teacher's Desk	6	9/7/2017
TV Carts	5	7/21/2017
TV's	9	7/21/2017
VCR's	5	7/21/2017
Vertical File Drawer's	4	9/7/2017
WAP's	5	6/30/2017
White Bookshelves (Particle Board)	3	9/7/2017
Wood Bookshelves	5	9/7/2017



2017-18 First Interim Budget Assumptions

**San Joaquin County Office of Education
Certification Page**

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on December 13, 2017, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the First Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: David G. Sngst Date: 13-Dec-17
President, Board of Education

Signed: James Mousalimas Date: 13-Dec-17
County Superintendent



Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2017-18 Adopted Budget Totals	First Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		1090.00 ADA	1090.00 ADA	1090.00 ADA
Estimated P-2 ADA:		1026.02 ADA	1026.02 ADA	1026.02 ADA
Total Change from Prior Period		\$ 55,856	\$ 545,578	\$ 735,859
Adjusted Budget Amount	\$ 30,128,668	\$ 30,184,524	\$ 30,730,102	\$ 31,465,961
Please describe reason(s) for changes:		Change in ADA for Operation Grant	1.18% COLA	2.39% COLA
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:	%	\$ -	%	\$ -
One time \$ included in:	\$	\$ -	\$	\$ -
Plus(Minus) Other \$ changes:	\$	\$ -	\$	\$ -
Total Change from Prior Period	\$	\$ -	\$	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A

2017-18 Adopted Budget Totals	First Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
State Revenue (8300-8599):			
COLA % Used for:	% \$ -	-5 % \$ (175,827)	-5 % \$ (152,732)
One time \$ included in:	\$ 286,073	\$ (286,073)	\$ -
Plus(Minus) Other \$ changes:	\$ 419,305	\$ -	\$ -
Total Change from Prior Period	\$ 705,378	\$ (461,900)	\$ (152,732)
Adjusted Budget Amount	\$ 2,811,167	\$ 3,054,645	\$ 2,901,913
Please describe reason(s) for changes:	\$489,321 Increase in RSI Hours for Apprenticeship	(\$175,827) 5% Reduction	(\$152,732) 5% Reduction
	\$286,073 Increase in Mandated Cost One Time	(\$286,073) Decrease in Mandated Cost One time	
	\$24,752 Increase in Lottery Technology Support		
	\$36,653 Increase in Misc. State Revenues		
	(\$131,421) Decrease in CalWorks		
REVENUES Cont.:			
Local Revenue (8600-8799):			
% Incr.(Decr.) included in:	% \$ -	-2 % \$ (431,678)	-2 % \$ (423,044)
One time \$ included in:	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:	\$ 244,349	\$ -	\$ -
Total Change from Prior Period	\$ 244,349	\$ (431,678)	\$ (423,044)
Adjusted Budget Amount	\$ 21,339,538	\$ 21,152,209	\$ 20,729,165
Please describe reason(s) for changes:	(\$13,098) Decrease in Charter Fees	(\$431,678) 2% Reduction	(\$423,044) 2% Reduction
	\$168,000 Increase in Technology Administration (e-rate)		
	\$10,120 Increase in Personnel External Services		
	(\$17,608) Decrease in STEM		
	\$24,500 Increase in Fab Lab		
	\$44,577 Increase in Community Schools		
	\$27,858 Increase in Misc. Revenues		

	2017-18 Adopted Budget Totals	First Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____ -
Plus(Minus) Other \$ changes:		\$ 19,169	\$ (19,169)	\$ -
Total Change from Prior Period		\$ 19,169	\$ (19,169)	\$ -
Adjusted Budget Amount	\$ -	\$ 19,169	\$ -	\$ -
Please describe reason(s) for changes:		\$19,169 Increase in Capital Leases	(\$19,169) Decrease in Capital Leases	N/A
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$ -	\$ _____	\$ _____
(Incr.)Decr. for On-going Major Maint (RRM) :		\$ -	\$ _____	\$ _____
Other One time \$ included in:		\$ -	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ 31,660	\$ (230,027)	\$ (43,315)
Total Change from Prior Period		\$ 31,660	\$ (230,027)	\$ (43,315)
Adjusted Budget Amount	\$ (3,762,960)	\$ (3,731,300)	\$ (3,961,327)	\$ (4,004,642)
Please describe reason(s) for changes:		\$26,240 Educational Services	(\$172,191) Routine Repair and Maintenance	(\$12,910) Routine Repair and Maintenance
		\$15,183 Teacher's College - Fund 02	(\$22,618) COSP Print Shop/Food Service/	(\$23,296) COSP Print Shop/Food Service/
		(\$8,473) Community Schools - Print Shop	Special Education	Special Education
		(\$1,290) Community Schools - Food Service	(\$7,644) Educational Programs	(\$7,873) Educational Programs
			(\$27,574) Fund 02 Economic Uncertainties	\$764 Fund 02 Economic Uncertainties
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ 50,829	\$ (249,196)	\$ (43,315)
Adjusted Budget Amount	\$ (3,762,960)	\$ (3,712,131)	\$ (3,961,327)	\$ (4,004,642)
Total Revenues & Other Financing Sources	\$ 50,516,413	\$ 51,572,825	\$ 50,975,629	\$ 51,092,397

2017-18 Adopted Budget Totals	First Interim (Unrestricted Only) 2017-18		Projected (Unrestricted Only) 2018-19		Projected (Unrestricted Only) 2019-20	
EXPENSES:						
Object 1XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	_____ %	\$ _____ -	_____ %	\$ _____ 169,171	_____ %	\$ _____ 176,921
Settlement included in:	_____ %	\$ _____ -	_____ 2 %	\$ _____ 172,554	_____ %	\$ _____ -
<u>Other:</u>						
Growth Positions:	_____ FTE	\$ _____ -	_____ FTE	\$ _____ -	_____ FTE	\$ _____ -
One time \$ included in:	_____ \$	\$ _____ -	_____ \$	\$ _____ 45,759	_____ \$	\$ _____ (176,005)
Plus(Minus) Other \$ changes:	_____ \$	\$ _____ 200,609	_____ \$	\$ _____	_____ \$	\$ _____
Total Change from Prior Period	_____ \$	\$ _____ 200,609	_____ \$	\$ _____ 387,484	_____ \$	\$ _____ 916
Adjusted Budget Amount	\$ 8,257,940	\$ 8,458,549	\$ 8,846,033	\$ 8,846,033	\$ 8,846,949	\$ 8,846,949

Please describe reason(s) for changes:	\$62,101 Deferred Position (1.0 FTE)	\$169,171 Step and Column	\$176,921 Step and Column
	(\$32,536) Abolished Position (.5 FTE)	\$172,554 2% COLA	(\$176,005) Decrease in 2% Off Schedule One Time
	\$39,126 Increase in Subs/Temp	(\$130,246) Decrease in 2% Off Schedule One Time	
	\$131,918 Attrition and Budget Distribution Changes	\$176,005 2% Off Schedule One Time	

Object 2XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	_____ %	\$ _____ 285,833	_____ %	\$ _____ 285,833	_____ %	\$ _____ 298,850
Settlement included in:	_____ %	\$ _____	_____ 2 %	\$ _____ 291,550	_____ %	\$ _____
<u>Other:</u>						
Growth Positions:	_____ 7.5 FTE	\$ _____ 365,869	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:	_____ \$	\$ _____ -	_____ \$	\$ _____ 73,497	_____ \$	\$ _____ (297,381)
Plus(Minus) Other \$ changes:	_____ \$	\$ _____ (32,691)	_____ \$	\$ _____	_____ \$	\$ _____
Total Change from Prior Period	_____ \$	\$ _____ 333,178	_____ \$	\$ _____ 650,880	_____ \$	\$ _____ 1,469
Adjusted Budget Amount	\$ 13,958,465	\$ 14,291,643	\$ 14,942,523	\$ 14,942,523	\$ 14,943,992	\$ 14,943,992

Please describe reason(s) for changes:	\$31,612 Deferred Position (1 FTE)	\$285,833 Step and Column	\$298,850 Step and Column
	(\$157,404) Abolished Position (2.7 FTE)	\$291,550 2% COLA	(\$297,381) Decrease in 2% Off Schedule One Time
	\$33,680 Subs/Temps	(\$223,884) Decrease in 2% Off Schedule One Time	
	\$59,421 Attrition and Budget Distribution Changes	\$297,381 2% Off Schedule One Time	

	2017-18 Adopted Budget Totals	First Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 114,850
Increase in Statutory due to Settlement	%	\$ -	%	\$ 117,148
Incr./Decr. in Statutory due to rate changes	%	\$ (11,428)	%	\$ 497,910
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 125,227	%	\$ 29,988
Total \$ Change in Statutory		\$ 113,799		\$ 759,896
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 48,993	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes	Yes
Total \$ Change in H & W		\$ 48,993	\$ -	\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ 162,792	\$ 759,896	\$ 516,045
One time benefit \$ included above:		\$ -	\$ 0	\$ 0
Total Change from Prior Period		\$ 162,792	\$ 759,896	\$ 516,045
Adjusted Budget Amount	\$ 8,234,637	\$ 8,397,429	\$ 9,157,325	\$ 9,673,370

Please describe changes next page:

<u>Employer rate decrease (PERS 15.8% to 15.531%)</u>	<u>Employer rate Increase (STRS 14.43% to 16.28%)</u>	<u>Employer rate Increase (STRS 16.28% to 18.13%)</u>
<u>Decrease in Workers Comp Rate (1.9554% to 1.9235%)</u>	<u>Employer rate Increase (PERS 15.531% to 18.10%)</u>	<u>Employer rate Increase (PERS 18.10% to 20.80%)</u>

2017-18 Adopted Budget Totals	First Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
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Object 4XXX:

% Increase(Decrease) included in:	%	\$ -	4 %	\$ 89,623	4 %	\$ 93,208
Flat \$ Increase(Decrease) included in:		\$ 269,879		\$		\$ -
One time \$ included in:		\$ 174,450		\$ -		\$ -
Total Change from Prior Period		\$ 444,329		\$ 89,623		\$ 93,208
Adjusted Budget Amount	\$ 1,796,255	\$ 2,240,584		\$ 2,330,207		\$ 2,423,415

Please describe reason(s) for changes:

\$6,495 Increase in Books	\$89,623 4% Increase	\$93,208 4% Increase
\$216,206 Increase in Materials and Supplies		
\$47,178 Increase in Non-Capitalized Equipment		
\$174,450 Increase in Lottery Technology Support One Time		

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:	%	\$ -	4 %	\$ 624,699	4 %	\$ 649,687
Flat \$ Increase(Decrease) included in:		\$ 813,784		\$ (61,390)		\$ (58,320)
One time \$ included in:		\$ 217,000		\$ -		\$ -
Total Change from Prior Period		\$ 1,030,784		\$ 563,309		\$ 591,367
Adjusted Budget Amount	\$ 15,814,494	\$ 16,845,278		\$ 17,408,587		\$ 17,999,954

Please describe reason(s) for changes:

\$313,746 Increase in Fab Lab Contracted Services One Time	\$624,699 Increase in Other Operating Expenses	\$649,687 Increase in Other Operating Expenses
\$370,657 Increase in Apprenticeship Contracted Services	(\$61,390) Decrease in Utilities	(\$58,320) Decrease in Utilities
(\$9,959) Decrease in Interprogram Transfers/Direct Charge		
\$8,761 Increase in Utilities		
\$11,655 Increase in Travel/Legal/Audit/Dues/ Communications/Printing		
\$39,942 Increase in Rents/Leases/Repairs		
\$87,370 Increase in Business Services Contracted Services		
\$57,859 Increase in Discovery ChalleNGe Academy		
\$150,753 Increase in Other Operating Cost/Contracts		

	2017-18 Adopted Budget Totals	First Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
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Object 6XXX:

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ 5,320,376	\$ (3,684,051)	\$ (976,702)
Total Change from Prior Period		\$ 5,320,376	\$ (3,684,051)	\$ (976,702)
Adjusted Budget Amount	\$ 3,247,185	\$ 8,567,561	\$ 4,883,510	\$ 3,906,808

Please describe reason(s) for changes:

\$5,320,376 Increase in Building Expenses One Time	(\$3,684,051) Decrease in One Time Building Expenses	(\$976,702) Decrease in One Time Building Expenses

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (176)	\$ (13,704)	\$ (18,880)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (176)	\$ (13,704)	\$ (18,880)
Adjusted Budget Amount	\$ 542,991	\$ 542,815	\$ 529,111	\$ 510,231

Please describe reason(s) for changes:

(\$176) Decrease in Debt Services - Principal and Interest	(\$13,704) Decrease in Debt Services - Principal and Interest	(\$18,880) Decrease in Debt Services - Principal and Interest

	2017-18 Adopted Budget Totals	First Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		%	%	%
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ (6,827,368)	\$ (7,142,276)	\$ (7,663,997)	\$ (7,978,769)
Please describe reason(s) for changes:				
		(\$314,908) Increase in Expenses	(\$521,721) Increase in Expenses	(\$314,772) Increase in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		%	%	%
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 58,047	\$ 22,047	\$ 389,047	\$ 754,547
Please describe reason(s) for changes:				
		(\$36,000) Decrease in BFA Contribution	\$367,000 Increase in BFA Contribution	\$365,500 Increase in BFA Contribution
Total Expenditures & Other Financing Uses	\$ 45,082,646	\$ 52,223,630	\$ 50,822,346	\$ 51,080,497
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ 5,433,767	\$ (650,805)	\$ 153,283	\$ 11,900



2017-18 First Interim Budget Assumptions
San Joaquin County Office of Education
Restricted

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2017-18 Adopted Budget Totals	First Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
REVENUES:				
LCFF Funding Sources (8010-8099):				
Total Change from Prior Period		\$ (79,143)	\$ -	\$ -
Adjusted Budget Amount	\$ 3,418,381	\$ 3,339,238	\$ 3,339,238	\$ 3,339,238
Please describe reason(s) for changes:		(\$79,143) Decrease in Property Taxes	N/A	N/A
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$ -	-5 % \$ (519,028)	-5 % \$ (493,077)
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 731,533	\$ -	\$ -
Total Change from Prior Period		\$ 731,533	\$ (519,028)	\$ (493,077)
Adjusted Budget Amount	\$ 9,649,034	\$ 10,380,567	\$ 9,861,539	\$ 9,368,462
Please describe reason(s) for changes:		\$635,235 Increase in Title I (Includes Carry Over)	(\$519,028) 5% Reduction	(\$493,077) 5% Reduction
		(\$54,979) Decrease in RSDSS (Includes Carry Over)		
		\$48,904 Increase in Teacher Quality Title II		
		\$60,156 Increase in 21st Century (Includes Carry Over)		
		(\$31,325) Decrease in Title III (Includes Carry Over)		
		\$37,638 Increase in Homeless Grant		
		(\$40,403) Decrease in Medi-Cal		
		\$37,503 Increase in DOL (Includes Carry Over)		
		\$38,804 Increase in Misc. Grants		

	2017-18 Adopted Budget Totals	First Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
State Revenue (8300-8599):				
COLA % Used for:		% \$ -	-2 % \$ (318,363)	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 2,660,033	\$ (303,129)	\$ 630,534
Total Change from Prior Period		\$ 2,660,033	\$ (621,492)	\$ 630,534
Adjusted Budget Amount	\$ 13,258,093	\$ 15,918,126	\$ 15,296,634	\$ 15,927,168
Please describe reason(s) for changes:		(\$328,187) Decrease in SELPA Out of Home Care	(\$318,363) 2% Reduction	\$630,534 Increase in STRS on Behalf
		\$52,300 Child Nutrition School Breakfast Startup	(\$303,129) Decrease in STRS on Behalf	
		\$28,130 Restricted Lottery Includes Prior Year Adjustments		
		\$157,660 Increase in ASES		
		\$77,611 Increase in CalWORKS		
		\$813,710 Increase in CTE Incentive Grant (Includes Carry Over)		
		\$38,282 Increase in TUPE		
		\$20,825 Increase in VAFS CA Partnership		
		\$192,019 Increase in Foster Youth (Includes Carry Over)		
		\$1,500,000 Increase in CREEC Department of Recycling		
		\$91,546 Increase in CAL Recycle (Includes Carry Over)		
		\$16,137 Increase in Misc. Grants		
REVENUES Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% \$ -	-2 % \$ (897,633)	-2 % \$ (879,681)
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (241,447)	\$ -	\$ -
Total Change from Prior Period		\$ (241,447)	\$ (897,633)	\$ (879,681)
Adjusted Budget Amount	\$ 45,123,106	\$ 44,881,659	\$ 43,984,026	\$ 43,104,345
Please describe reason(s) for changes:		\$87,038 Increase in Juvenile Dependency Court (Includes Carry Over)	(\$897,633) 2% Reduction	(\$879,681) 2% Reduction
		\$250,000 Increase in Recycle for Services		
		\$122,606 Increase in Creative Child Care Nursing Services		
		\$75,000 Increase in REACH - Kaiser		
		\$42,320 Increase in Puente's CAL Fire Partnership		
		\$122,955 Increase in Artist in Schools		
		(\$1,192,535) Decrease in Special Education		
		\$37,907 Increase in COSP Special Education		
		\$44,770 Increase in VAFS Special Education		
		\$44,815 Increase in Teachers College		
		\$123,677 Increase in Misc. Grants		

2017-18 Adopted Budget Totals	First Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
<u>Transfers In/Sources (8900-8979):</u>			
Other One time \$ included in:	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -
Please describe reason(s) for changes:	N/A	N/A	N/A
<u>Contributions (8980-8999):</u>			
Incr.(Decr.) for Sp. Ed. :	\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM) . :	\$ -	\$ -	\$ -
Other One time \$ included in:	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:	\$ (31,660)	\$ 230,027	\$ 43,315
Total Change from Prior Period	\$ (31,660)	\$ 230,027	\$ 43,315
Adjusted Budget Amount	\$ 3,762,960	\$ 3,961,327	\$ 4,004,642
Please describe reason(s) for changes:	(\$26,240) Educational Services	\$172,191 Routine Repair and Maintenance	\$12,910 Routine Repair and Maintenance
	(\$15,183) Teacher's College - Fund 02	\$22,618 COSP Print Shop/Food Service/	\$23,296 COSP Print Shop/Food Service/
	\$8,473 Community Schools - Print Shop	Special Education	Special Education
	\$1,290 Community Schools - Food Service	\$7,644 Educational Programs	\$7,873 Educational Programs
		\$27,574 Fund 02 Economic Uncertainties	(\$764) Fund 02 Economic Uncertainties
<u>TOTAL Other Financing Sources (8910-8999):</u>			
Total Change from Prior Period	\$ (31,660)	\$ 230,027	\$ 43,315
Adjusted Budget Amount	\$ 3,762,960	\$ 3,961,327	\$ 4,004,642
Total Revenues & Other Financing Sources	\$ 75,211,574	\$ 76,442,764	\$ 75,743,855

	2017-18 Adopted Budget Totals		First Interim (Restricted Only) 2017-18		Projected (Restricted Only) 2018-19		Projected (Restricted Only) 2019-20	
EXPENSES:								
Object 1XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	%	\$ -	2 %	\$ 332,382	2 %	\$ 347,455		
Settlement included in:	%	\$ -	2 %	\$ 339,029		\$ -		
Other:								
Growth Positions:	1 FTE	\$ 96,861	FTE	\$ -	FTE	\$ -		
One time \$ included in:		\$ -		\$ 82,248		\$ (345,810)		
Plus(Minus) Other \$ changes:		\$ (106,641)		\$ -		\$ -		
Total Change from Prior Period		\$ (9,780)		\$ 753,659		\$ 1,645		
Adjusted Budget Amount	\$ 16,628,857	\$ 16,619,077		\$ 17,372,736		\$ 17,374,381		

Please describe reason(s) for changes:

\$39,053 Deferred Position (1.0 FTE)	\$332,382 Step and Column	\$347,455 Step and Column
(\$3,382) Abolished Position (.05 FTE)	\$339,029 2% COLA	(\$345,810) Decrease in 2% Off Schedule One Time
\$114,286 Subs/Temps	(\$263,562) Decrease in 2% Off Schedule One Time	
(\$256,598) Attrition/Distribution Changes	\$345,810 2% Off Schedule One Time	

Object 2XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	%	\$ -	2 %	\$ 431,971	2 %	\$ 452,791
Settlement included in:	%	\$ -	2 %	\$ 440,610		\$ -
Other:						
Growth Positions:	13.725 FTE	\$ 536,719	FTE	\$ -	FTE	\$ -
One time \$ included in:		\$ -		\$ 168,435		\$ (449,422)
Plus(Minus) Other \$ changes:		\$ (264,359)		\$ -		\$ -
Total Change from Prior Period		\$ 272,360		\$ 1,041,016		\$ 3,369
Adjusted Budget Amount	\$ 21,326,168	\$ 21,598,528		\$ 22,639,544		\$ 22,642,913

Please describe reason(s) for changes:

(\$263,369) Deferred Position (6.0 FTE)	\$431,971 Step and Column	\$452,791 Step and Column
(\$176,639) Abolished Position (4.0 FTE)	\$440,610 2% COLA	(\$449,422) Decrease in 2% Off Schedule One Time
\$371,254 Subs/Temps	(\$280,987) Decrease in 2% Off Schedule One Time	
(\$195,605) Attrition/Distribution Changes	\$449,422 2% Off Schedule One Time	

	2017-18 Adopted Budget Totals		First Interim (Restricted Only) 2017-18		Projected (Restricted Only) 2018-19		Projected (Restricted Only) 2019-20	
Object 3XXX:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Change in Statutory Benefits:								
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 189,071	%	\$ 216,645	%	\$ -
Increase in Statutory due to Settlement	%	\$ -	%	\$ 192,851	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ (23,376)	%	\$ 661,476	%	\$ 1,585,156	%	\$ -
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 51,582	%	\$ 64,155	%	\$ (215,240)	%	\$ -
Total \$ Change in Statutory		\$ 28,206		\$ 1,107,553		\$ 1,586,561		\$ -
Change in Health & Welfare :								
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 506	%	\$ -	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ 506		\$ -		\$ -		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ 28,712		\$ 1,107,553		\$ 1,586,561		\$ -
One time benefit \$ included above:		\$ -		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 28,712		\$ 1,107,553		\$ 1,586,561		\$ -
Adjusted Budget Amount	\$ 14,484,050	\$ 14,512,762		\$ 15,620,315		\$ 17,206,876		\$ -

Please describe changes next page:

<u>Employer rate decrease (PERS 15.8% to 15.531%)</u>	<u>Employer rate Increase (STRS 14.43% to 16.28%)</u>	<u>Employer rate Increase (STRS 16.28% to 18.13%)</u>
<u>Decrease in Workers Comp Rate (1.9554% to 1.9235%)</u>	<u>Employer rate Increase (PERS 15.531% to 18.10%)</u>	<u>Employer rate Increase (PERS 18.10% to 20.80%)</u>
	<u>(\$303,129) Decrease in STRS on Behalf</u>	<u>\$630,534 Increase in STRS on Behalf</u>

	2017-18 Adopted Budget Totals	First Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
Object 4XXX:				
% Increase(Decrease) included in:		% \$ -	5 % \$ 138,244	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 942,762	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 942,762	\$ 138,244	\$ -
Adjusted Budget Amount	\$ 1,822,118	\$ 2,764,880	\$ 2,903,124	\$ 2,903,124

Please describe reason(s) for changes:

\$99,588 Increase in Textbooks	\$138,244 5% Increase	N/A
(\$229) Decrease in Books other than Textbooks		
\$665,343 Increase in Materials and Supplies		
\$60 Increase in Diesel		
\$161,357 Increase in Non-Capitalized Equipment		
\$16,643 Increase in Food		

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:		% \$ -	2 % \$ 297,691	2 % \$ 382,983
Flat \$ Increase(Decrease) included in:		\$ 2,499,403	\$ 63,167	\$ (13,884)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 2,499,403	\$ 360,858	\$ 369,099
Adjusted Budget Amount	\$ 16,566,569	\$ 19,065,972	\$ 19,426,830	\$ 19,795,929

Please describe reason(s) for changes:

\$1,382,488 Increase in CREEC Department of Recycling	\$297,691 2% Increase in Other Operating Expenses	\$382,983 2% Increase in Other Operating Expenses
\$37,287 Increase in SEIS	\$77,782 Increase In Phones	(\$14,615) 5% Decrease in Utilities
(\$100,000) Decrease in Special Education	(\$14,615) 5% Decrease in Utilities	
\$55,868 Increase in 21st Century		
\$137,164 Increase in ASES		
\$667,921 Increase in CTE Incentive Grant		
\$9,689 Increase in Interprogram Transfers/Direct Charge		
\$30,331 Increase in Utilities		
\$152,182 Increase in Travel/Legal/Audit/Dues/ Communications/Printing		
(\$23,126) Decrease in Rents/Leases/Repairs		
\$149,599 Increase in Other Operating Cost/Contracts		

	2017-18 Adopted Budget Totals	First Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
Object 6XXX:				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 38,175	\$ -	\$ -
One time \$ included in:		\$ 113,270	\$ -	\$ -
Total Change from Prior Period		\$ 151,445	\$ -	\$ -
Adjusted Budget Amount	\$ 55,507	\$ 206,952	\$ 206,952	\$ 206,952

Please describe reason(s) for changes:

\$94,987 Increase in Cal Recycle Equipment One Time	N/A	N/A
\$18,283 Increase in SEIS Equipment One Time		
\$38,175 Increase in Equipment		

EXPENSES Cont.:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:	\$ 76,265	\$ (185,004)	\$ (6,173)
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ 76,265	\$ (185,004)	\$ (6,173)
Adjusted Budget Amount	\$ 218,800	\$ 110,061	\$ 103,888

Please describe reason(s) for changes:

\$76,265 Increase in Debt Services - Principal and Interest	(\$37,512) Increase in Debt Services - Principal and Interest	(\$6,173) Decrease in Debt Services - Principal and Interest
	(\$147,492) Decrease in RSDSS District Pass Thru	

2017-18 Adopted Budget Totals	First Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
Direct Support/Indirect Costs - Objects 7300-7399			
% Increase(Decrease) included in:	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:	\$ 349,413	\$ 521,721	\$ 314,772
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ 349,413	\$ 521,721	\$ 314,772
Adjusted Budget Amount \$ 5,760,728	\$ 6,110,141	\$ 6,631,862	\$ 6,946,634
Please describe reason(s) for changes:			
	\$349,413 Decrease in Expenses	\$521,721 Decrease in Expenses	\$314,772 Decrease in Expenses
Other Financing Uses - Objects 7610-7699			
% Increase(Decrease) included in:	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:	\$ -	\$ -	\$ -
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount \$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Please describe reason(s) for changes:			
	N/A	N/A	N/A
Total Expenditures & Other Financin	\$ 77,012,797	\$ 81,323,377	\$ 85,061,424
Please attach additional sheets as necessary.			
Net Increase (Decrease) in Fund Balai	\$ (1,801,223)	\$ (3,072,487)	\$ (11,586,842)



2017-18 First Interim Budget Assumptions

San Joaquin County Office of Education
Components of Ending Fund Balance

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	First Interim		Projected		Projected	
	2017-18		2018-19		2019-20	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 68,272,168	\$ 27,255,142				
ENDING FUND BALANCE	\$ 67,621,363	\$ 24,182,655	\$ 67,774,646	\$ 15,563,995	\$ 67,786,546	\$ 3,977,153
COMPONENTS OF ENDING FUND BALANCE:						
<u>Reserved Amounts</u>	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 <u>2,825</u>	\$ -	\$ <u>2,825</u>	\$ -	\$ <u>2,825</u>	\$ -
Stores	9712 -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	9713 -	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve (EC 42124)	9730 -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted Balances	9740 -	\$ <u>24,182,655</u>	\$ -	\$ <u>15,563,995</u>	\$ -	\$ <u>3,977,153</u>
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789 <u>2,670,941</u>	\$ -	\$ <u>2,717,675</u>	\$ -	\$ <u>2,768,224</u>	\$ -
Total Other Designations	9780 <u>55,192,674</u>	\$ -	\$ <u>55,192,674</u>	\$ -	\$ <u>55,192,674</u>	\$ -
Undesignated/Unappropriated	9790 <u>9,754,923</u>	\$ -	\$ <u>9,861,472</u>	\$ <u>(0)</u>	\$ <u>9,822,823</u>	\$ <u>(0)</u>

Please attach additional sheets as necessary.

Prepared By:

Terrell Martinez, Division Director, COE Business Services

Chief Business Official Signature or DSSD Superintendent Signature:

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund	G	G	G	G
101	Special Education Pass-Through Fund	G	G	G	G
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
161	Forest Reserve Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G			
401	Special Reserve Fund for Capital Outlay Projects				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund	G	G	G	G
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	30,128,668.00	30,184,524.00	5,688,023.12	30,184,524.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,811,167.00	3,516,545.00	1,003,587.55	3,516,545.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,339,538.00	21,583,887.00	4,424,867.68	21,583,887.00	0.00	0.0%
5) TOTAL, REVENUES			54,279,373.00	55,284,956.00	11,116,478.35	55,284,956.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,257,940.00	8,458,549.00	2,382,171.62	8,458,549.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,958,465.00	14,291,643.00	4,415,946.01	14,291,643.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,234,637.00	8,397,429.00	2,456,639.23	8,397,429.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,796,255.00	2,244,402.00	363,366.77	2,240,584.00	3,818.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	15,814,494.00	16,825,945.00	2,448,380.64	16,845,278.00	(19,333.00)	-0.1%
6) Capital Outlay		6000-6999	3,247,185.00	8,567,561.00	2,104,165.64	8,567,561.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	542,991.00	542,815.00	144,958.02	542,815.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,827,368.00)	(7,142,276.00)	(258,982.70)	(7,142,276.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			45,024,599.00	52,186,068.00	14,056,645.23	52,201,583.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			9,254,774.00	3,098,888.00	(2,940,166.88)	3,083,373.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	58,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	19,169.00	12,833.26	19,169.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,762,960.00)	(3,731,300.00)	(1,394,309.00)	(3,731,300.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,821,007.00)	(3,734,178.00)	(1,381,475.74)	(3,734,178.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,433,767.00	(635,290.00)	(4,321,642.62)	(650,805.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,532,744.00	68,272,169.00		68,272,168.62	(0.38)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,532,744.00	68,272,169.00		68,272,168.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,532,744.00	68,272,169.00		68,272,168.62		
2) Ending Balance, June 30 (E + F1e)			67,966,511.00	67,636,879.00		67,621,363.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,825.00	2,825.00		2,825.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	56,966,552.00	55,192,675.00		55,192,674.60		
QZABs	0000	9780	2,081,559.00					
Court and Community Schools	0000	9780	1,248,973.00					
Buildings	0000	9780	12,018,736.00					
CEDR and Ed Join	0000	9780	1,330,303.00					
Deferred Maintenance	0000	9780	7,425,730.00					
Education Services	0000	9780	1,795,731.00					
Mandated Costs	0000	9780	3,063,712.00					
Misc Ending Balances and Reserves	0000	9780	27,065,263.00					
QZABs	0000	9780		2,082,210.00				
Court and Community Schools	0000	9780		2,018,008.00				
Buildings	0000	9780		7,226,148.00				
CEDR and Ed Join	0000	9780		1,797,195.00				
Deferred Maintenance	0000	9780		8,075,488.00				
Education Services	0000	9780		1,871,271.00				
Mandated Costs	0000	9780		3,361,685.00				
Misc Ending Balances and Reserves	0000	9780		27,953,106.00				
QZABs	0000	9780				2,082,210.00		
Court and Community Schools	0000	9780				2,018,008.00		
Buildings	0000	9780				7,226,148.00		
CEDR and Ed Join	0000	9780				1,797,195.00		
Deferred Maintenance	0000	9780				8,075,488.00		
Education Services	0000	9780				1,871,271.00		
Mandated Costs	0000	9780				3,361,685.00		
Misc Ending Balances and Reserves	0000	9780				27,953,106.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,441,910.00	2,670,631.00		2,670,941.00		
Unassigned/Unappropriated Amount		9790	8,555,224.00	9,770,748.00		9,754,923.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	17,892,218.00	18,007,267.00	4,667,888.00	18,007,267.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,965,204.00	4,125,895.00	974,498.00	4,125,895.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	92,105.00	92,105.00	0.00	92,105.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	15.78	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,145,737.00	9,138,209.00	1,290.20	9,138,209.00	0.00	0.0%
Unsecured Roll Taxes		8042	561,018.00	552,482.00	1,810.33	552,482.00	0.00	0.0%
Prior Years' Taxes		8043	19,979.00	24,464.00	538.69	24,464.00	0.00	0.0%
Supplemental Taxes		8044	186,273.00	244,298.00	41,982.12	244,298.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,481,283.00	2,564,987.00	0.00	2,564,987.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	429,177.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,773,009.00	34,749,722.00	5,688,023.12	34,749,722.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	2,739,244.00	2,899,935.00	0.00	2,899,935.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(3,965,204.00)	(4,125,895.00)	0.00	(4,125,895.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(3,418,381.00)	(3,339,238.00)	0.00	(3,339,238.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,128,668.00	30,184,524.00	5,688,023.12	30,184,524.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	2,135,301.00	2,624,622.00	997,356.00	2,624,622.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	218,935.00	516,908.00	0.00	516,908.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	272,364.00	321,869.00	6,231.55	321,869.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	184,567.00	53,146.00	0.00	53,146.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,811,167.00	3,516,545.00	1,003,587.55	3,516,545.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,445.00	5,445.00	0.00	5,445.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,323,923.00	2,323,923.00	113,223.58	2,323,923.00	0.00	0.0%
Interest		8660	857,051.00	879,701.00	311,371.67	879,701.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,618,479.00	3,619,463.00	1,256,672.50	3,619,463.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,995,809.00	7,168,969.00	2,191,983.93	7,168,969.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	7,538,831.00	7,586,386.00	551,616.00	7,586,386.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,339,538.00	21,583,887.00	4,424,867.68	21,583,887.00	0.00	0.0%
TOTAL, REVENUES			54,279,373.00	55,284,956.00	11,116,478.35	55,284,956.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,099,595.00	5,169,054.00	1,329,240.81	5,169,054.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,092,735.00	3,232,048.00	1,028,499.57	3,232,048.00	0.00	0.0%
Other Certificated Salaries		1900	65,610.00	57,447.00	24,431.24	57,447.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,257,940.00	8,458,549.00	2,382,171.62	8,458,549.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,600.00	9,697.00	95.70	9,697.00	0.00	0.0%
Classified Support Salaries		2200	1,486,451.00	1,523,852.00	344,846.02	1,523,852.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,760,449.00	4,796,431.00	1,563,271.81	4,796,431.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,992,590.00	7,240,574.00	2,330,169.80	7,240,574.00	0.00	0.0%
Other Classified Salaries		2900	715,375.00	721,089.00	177,562.68	721,089.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,958,465.00	14,291,643.00	4,415,946.01	14,291,643.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,188,513.00	1,210,072.00	288,656.66	1,210,072.00	0.00	0.0%
PERS		3201-3202	2,065,485.00	2,072,248.00	601,487.68	2,072,248.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,112,120.00	1,145,833.00	346,105.60	1,145,833.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,945,425.00	2,993,963.00	921,417.94	2,993,963.00	0.00	0.0%
Unemployment Insurance		3501-3502	42,403.00	42,666.00	10,524.31	42,666.00	0.00	0.0%
Workers' Compensation		3601-3602	434,541.00	441,192.00	130,874.23	441,192.00	0.00	0.0%
OPEB, Allocated		3701-3702	110,324.00	113,158.00	34,964.53	113,158.00	0.00	0.0%
OPEB, Active Employees		3751-3752	319,277.00	326,115.00	97,443.30	326,115.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,549.00	52,182.00	25,164.98	52,182.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,234,637.00	8,397,429.00	2,456,639.23	8,397,429.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,187.00	8,187.00	0.00	8,187.00	0.00	0.0%
Books and Other Reference Materials		4200	49,345.00	55,840.00	25,213.02	55,840.00	0.00	0.0%
Materials and Supplies		4300	1,364,985.00	1,585,009.00	284,705.87	1,581,291.00	3,718.00	0.2%
Noncapitalized Equipment		4400	373,738.00	595,366.00	53,447.88	595,266.00	100.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,796,255.00	2,244,402.00	363,366.77	2,240,584.00	3,818.00	0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,279,901.00	5,280,059.00	941,022.11	5,280,059.00	0.00	0.0%
Travel and Conferences		5200	480,493.00	444,396.00	100,101.96	463,729.00	(19,333.00)	-4.4%
Dues and Memberships		5300	102,594.00	103,449.00	68,508.01	103,449.00	0.00	0.0%
Insurance		5400-5450	276,498.00	272,460.00	444,745.60	272,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,219,031.00	1,227,792.00	279,390.44	1,227,792.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,990,826.00	4,186,262.00	727,868.81	4,186,262.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,577,257.00)	(1,586,946.00)	(1,397,436.42)	(1,586,946.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,200.00	13,930.00	2,913.10	13,930.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,216,636.00	6,065,861.00	1,188,739.57	6,065,861.00	0.00	0.0%
Communications		5900	811,572.00	818,682.00	92,527.46	818,682.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,814,494.00	16,825,945.00	2,448,380.64	16,845,278.00	(19,333.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	208,510.00	1,562,710.00	1,272,365.97	1,562,710.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,804,323.00	6,749,895.00	809,428.91	6,749,895.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	142,725.00	163,329.00	22,370.76	163,329.00	0.00	0.0%
Equipment Replacement		6500	91,627.00	91,627.00	0.00	91,627.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,247,185.00	8,567,561.00	2,104,165.64	8,567,561.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	116,905.00	117,176.00	51,051.26	117,176.00	0.00	0.0%
Other Debt Service - Principal		7439	426,086.00	425,639.00	93,906.76	425,639.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			542,991.00	542,815.00	144,958.02	542,815.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,760,728.00)	(6,110,141.00)	(97,495.32)	(6,110,141.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,066,640.00)	(1,032,135.00)	(161,487.38)	(1,032,135.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,827,368.00)	(7,142,276.00)	(258,982.70)	(7,142,276.00)	0.00	0.0%
TOTAL, EXPENDITURES			45,024,599.00	52,186,068.00	14,056,645.23	52,201,583.00	(15,515.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	22,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	36,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	19,169.00	12,833.26	19,169.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	19,169.00	12,833.26	19,169.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,961,504.00)	(3,945,027.00)	(1,394,309.00)	(3,945,027.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	198,544.00	213,727.00	0.00	213,727.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,762,960.00)	(3,731,300.00)	(1,394,309.00)	(3,731,300.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,821,007.00)	(3,734,178.00)	(1,381,475.74)	(3,734,178.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,418,381.00	3,339,238.00	0.00	3,339,238.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,649,034.00	10,380,567.00	1,942,222.02	10,380,567.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,258,093.00	15,918,126.00	3,969,843.28	15,918,126.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,123,106.00	44,881,659.00	14,382,715.90	44,881,659.00	0.00	0.0%
5) TOTAL, REVENUES			71,448,614.00	74,519,590.00	20,294,781.20	74,519,590.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,628,857.00	16,619,077.00	4,722,318.00	16,619,077.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,326,168.00	21,598,528.00	5,825,581.67	21,598,528.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,484,050.00	14,512,762.00	3,516,272.16	14,512,762.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,822,118.00	2,764,880.00	405,842.67	2,764,880.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,566,569.00	19,065,972.00	3,660,862.57	19,065,972.00	0.00	0.0%
6) Capital Outlay		6000-6999	55,507.00	206,952.00	106,255.72	206,952.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	218,800.00	295,065.00	53,975.52	295,065.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,760,728.00	6,110,141.00	97,495.32	6,110,141.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,862,797.00	81,173,377.00	18,388,603.63	81,173,377.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(5,414,183.00)	(6,653,787.00)	1,906,177.57	(6,653,787.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,762,960.00	3,731,300.00	1,394,309.00	3,731,300.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,612,960.00	3,581,300.00	1,394,309.00	3,581,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,801,223.00)	(3,072,487.00)	3,300,486.57	(3,072,487.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,116,543.00	27,255,141.00		27,255,142.45	1.45	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,116,543.00	27,255,141.00		27,255,142.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,116,543.00	27,255,141.00		27,255,142.45		
2) Ending Balance, June 30 (E + F1e)			24,315,320.00	24,182,654.00		24,182,655.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			24,315,320.00	24,182,654.00		24,182,655.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.21)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,418,381.00	3,339,238.00	0.00	3,339,238.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,418,381.00	3,339,238.00	0.00	3,339,238.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	852,046.00	852,046.00	0.00	852,046.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,270,732.00	1,257,814.00	0.00	1,257,814.00	0.00	0.0%
Child Nutrition Programs		8220	306,456.00	306,456.00	914.76	306,456.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	99,039.00	147,492.00	0.00	147,492.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	650,000.00	1,026,959.00	146,747.00	1,026,959.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	450,000.00	708,276.00	0.00	708,276.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	11,953.00	60,857.00	0.00	60,857.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	111,309.00	81,120.00	0.00	81,120.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	4,981,854.00	4,989,164.00	1,656,865.35	4,989,164.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	69,893.00	69,893.00	0.00	69,893.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	845,752.00	880,490.00	137,694.91	880,490.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,649,034.00	10,380,567.00	1,942,222.02	10,380,567.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,238,093.00	2,909,906.00	893,514.00	2,909,906.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	236,820.00	240,514.00	67,344.00	240,514.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	23,169.00	75,469.00	47,409.10	75,469.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	85,114.00	113,244.00	9,472.95	113,244.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,846,146.00	2,003,806.00	0.00	2,003,806.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	730,403.00	1,544,113.00	1,544,112.99	1,544,113.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	120,530.00	159,195.00	11,709.30	159,195.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,977,818.00	8,871,879.00	1,396,280.94	8,871,879.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,258,093.00	15,918,126.00	3,969,843.28	15,918,126.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	204,624.00	204,624.00	0.00	204,624.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	24,500.00	24,500.00	0.00	24,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	36,020.00	38,809.00	16,762.00	38,809.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00		
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	102,300.00	86,900.00	65,100.00	86,900.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	15,041,609.00	15,901,780.00	6,115,401.90	15,901,780.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme								
		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition								
		8710	4,744,083.00	4,879,276.00	1,307,750.00	4,879,276.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	24,969,970.00	23,745,770.00	6,877,702.00	23,745,770.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,123,106.00	44,881,659.00	14,382,715.90	44,881,659.00	0.00	0.0%
TOTAL, REVENUES			71,448,614.00	74,519,590.00	20,294,781.20	74,519,590.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,646,360.00	10,441,652.00	2,771,512.12	10,441,652.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,190,058.00	1,289,132.00	436,379.37	1,289,132.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,768,377.00	4,888,293.00	1,514,426.51	4,888,293.00	0.00	0.0%
Other Certificated Salaries		1900	24,062.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,628,857.00	16,619,077.00	4,722,318.00	16,619,077.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,361,243.00	7,141,855.00	1,691,560.07	7,141,855.00	0.00	0.0%
Classified Support Salaries		2200	609,012.00	673,372.00	210,776.71	673,372.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,748,848.00	1,821,704.00	594,473.18	1,821,704.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,380,841.00	4,644,998.00	1,432,677.51	4,644,998.00	0.00	0.0%
Other Classified Salaries		2900	7,226,224.00	7,316,599.00	1,896,094.20	7,316,599.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,326,168.00	21,598,528.00	5,825,581.67	21,598,528.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,841,673.00	3,782,067.00	581,818.65	3,782,067.00	0.00	0.0%
PERS		3201-3202	2,909,333.00	2,900,200.00	789,092.19	2,900,200.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,854,716.00	1,885,415.00	490,026.19	1,885,415.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,448,971.00	4,504,253.00	1,258,712.35	4,504,253.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,732.00	18,855.00	5,251.00	18,855.00	0.00	0.0%
Workers' Compensation		3601-3602	739,916.00	739,587.00	202,918.97	739,587.00	0.00	0.0%
OPEB, Allocated		3701-3702	189,413.00	192,294.00	54,369.12	192,294.00	0.00	0.0%
OPEB, Active Employees		3751-3752	481,296.00	490,091.00	134,083.69	490,091.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,484,050.00	14,512,762.00	3,516,272.16	14,512,762.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	65,489.00	165,077.00	0.00	165,077.00	0.00	0.0%
Books and Other Reference Materials		4200	84,791.00	84,562.00	12,248.15	84,562.00	0.00	0.0%
Materials and Supplies		4300	1,376,484.00	2,041,887.00	230,896.46	2,041,887.00	0.00	0.0%
Noncapitalized Equipment		4400	274,747.00	436,104.00	154,277.84	436,104.00	0.00	0.0%
Food		4700	20,607.00	37,250.00	8,420.22	37,250.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,822,118.00	2,764,880.00	405,842.67	2,764,880.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,002,097.00	7,103,384.00	618,685.16	7,103,384.00	0.00	0.0%
Travel and Conferences		5200	907,215.00	1,018,341.00	240,622.46	1,018,341.00	0.00	0.0%
Dues and Memberships		5300	94,339.00	98,336.00	39,265.80	98,336.00	0.00	0.0%
Insurance		5400-5450	140,168.00	156,381.00	0.00	156,381.00	0.00	0.0%
Operations and Housekeeping Services		5500	271,973.00	292,304.00	91,625.96	292,304.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,309,509.00	2,286,383.00	381,044.08	2,286,383.00	0.00	0.0%
Transfers of Direct Costs		5710	1,577,257.00	1,586,946.00	1,397,436.42	1,586,946.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,068,589.00	6,313,013.00	861,865.11	6,313,013.00	0.00	0.0%
Communications		5900	188,922.00	204,384.00	30,317.58	204,384.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,566,569.00	19,065,972.00	3,660,862.57	19,065,972.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,400.00	12,400.00	0.00	12,400.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,107.00	194,552.00	106,255.72	194,552.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,507.00	206,952.00	106,255.72	206,952.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	99,039.00	147,492.00	0.00	147,492.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	55,799.00	73,851.00	28,845.00	73,851.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	26,282.00	27,427.00	10,653.28	27,427.00	0.00	0.0%
Other Debt Service - Principal		7439	37,680.00	46,295.00	14,477.24	46,295.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			218,800.00	295,065.00	53,975.52	295,065.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,760,728.00	6,110,141.00	97,495.32	6,110,141.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,760,728.00	6,110,141.00	97,495.32	6,110,141.00	0.00	0.0%
TOTAL, EXPENDITURES			76,862,797.00	81,173,377.00	18,388,603.63	81,173,377.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses								
		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	3,961,504.00	3,945,027.00	1,394,309.00	3,945,027.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	(198,544.00)	(213,727.00)	0.00	(213,727.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,762,960.00	3,731,300.00	1,394,309.00	3,731,300.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,612,960.00	3,581,300.00	1,394,309.00	3,581,300.00	0.00	0.0%

2017-18 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	33,547,049.00	33,523,762.00	5,688,023.12	33,523,762.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,649,034.00	10,380,567.00	1,942,222.02	10,380,567.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,069,260.00	19,434,671.00	4,973,430.83	19,434,671.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,462,644.00	66,465,546.00	18,807,583.58	66,465,546.00	0.00	0.0%
5) TOTAL, REVENUES			125,727,987.00	129,804,546.00	31,411,259.55	129,804,546.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,886,797.00	25,077,626.00	7,104,489.62	25,077,626.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,284,633.00	35,890,171.00	10,241,527.68	35,890,171.00	0.00	0.0%
3) Employee Benefits		3000-3999	22,718,687.00	22,910,191.00	5,972,911.39	22,910,191.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,618,373.00	5,009,282.00	769,209.44	5,005,464.00	3,818.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	32,381,063.00	35,891,917.00	6,109,243.21	35,911,250.00	(19,333.00)	-0.1%
6) Capital Outlay		6000-6999	3,302,692.00	8,774,513.00	2,210,421.36	8,774,513.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	761,791.00	837,880.00	198,933.54	837,880.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,066,640.00)	(1,032,135.00)	(161,487.38)	(1,032,135.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			121,887,396.00	133,359,445.00	32,445,248.86	133,374,960.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,840,591.00	(3,554,899.00)	(1,033,989.31)	(3,570,414.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	208,047.00	172,047.00	0.00	172,047.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	19,169.00	12,833.26	19,169.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(208,047.00)	(152,878.00)	12,833.26	(152,878.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,632,544.00	(3,707,777.00)	(1,021,156.05)	(3,723,292.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,649,287.00	95,527,310.00		95,527,311.07	1.07	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,649,287.00	95,527,310.00		95,527,311.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,649,287.00	95,527,310.00		95,527,311.07		
2) Ending Balance, June 30 (E + F1e)			92,281,831.00	91,819,533.00		91,804,019.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,825.00	2,825.00		2,825.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	24,315,320.00	24,182,654.00		24,182,655.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	56,966,552.00	55,192,675.00		55,192,674.60		
QZABs	0000	9780	2,081,559.00					
Court and Community Schools	0000	9780	1,248,973.00					
Buildings	0000	9780	12,018,736.00					
CEDR and Ed Join	0000	9780	1,330,303.00					
Deferred Maintenance	0000	9780	7,425,730.00					
Education Services	0000	9780	1,795,731.00					
Mandated Costs	0000	9780	3,063,712.00					
Misc Ending Balances and Reserves	0000	9780	27,065,263.00					
QZABs	0000	9780		2,082,210.00				
Court and Community Schools	0000	9780		2,018,008.00				
Buildings	0000	9780		7,226,148.00				
CEDR and Ed Join	0000	9780		1,797,195.00				
Deferred Maintenance	0000	9780		8,075,488.00				
Education Services	0000	9780		1,871,271.00				
Mandated Costs	0000	9780		3,361,685.00				
Misc Ending Balances and Reserves	0000	9780		27,953,106.00				
QZABs	0000	9780				2,082,210.00		
Court and Community Schools	0000	9780				2,018,008.00		
Buildings	0000	9780				7,226,148.00		
CEDR and Ed Join	0000	9780				1,797,195.00		
Deferred Maintenance	0000	9780				8,075,488.00		
Education Services	0000	9780				1,871,271.00		
Mandated Costs	0000	9780				3,361,685.00		
Misc Ending Balances and Reserves	0000	9780				27,953,106.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,441,910.00	2,670,631.00		2,670,941.00		
Unassigned/Unappropriated Amount		9790	8,555,224.00	9,770,748.00		9,754,922.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	17,892,218.00	18,007,267.00	4,667,888.00	18,007,267.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,965,204.00	4,125,895.00	974,498.00	4,125,895.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	92,105.00	92,105.00	0.00	92,105.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	15.78	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,145,737.00	9,138,209.00	1,290.20	9,138,209.00	0.00	0.0%
Unsecured Roll Taxes		8042	561,018.00	552,482.00	1,810.33	552,482.00	0.00	0.0%
Prior Years' Taxes		8043	19,979.00	24,464.00	538.69	24,464.00	0.00	0.0%
Supplemental Taxes		8044	186,273.00	244,298.00	41,982.12	244,298.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,481,283.00	2,564,987.00	0.00	2,564,987.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	429,177.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,773,009.00	34,749,722.00	5,688,023.12	34,749,722.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	2,739,244.00	2,899,935.00	0.00	2,899,935.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(3,965,204.00)	(4,125,895.00)	0.00	(4,125,895.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			33,547,049.00	33,523,762.00	5,688,023.12	33,523,762.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	852,046.00	852,046.00	0.00	852,046.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,270,732.00	1,257,814.00	0.00	1,257,814.00	0.00	0.0%
Child Nutrition Programs		8220	306,456.00	306,456.00	914.76	306,456.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	99,039.00	147,492.00	0.00	147,492.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	650,000.00	1,026,959.00	146,747.00	1,026,959.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	450,000.00	708,276.00	0.00	708,276.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	11,953.00	60,857.00	0.00	60,857.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	111,309.00	81,120.00	0.00	81,120.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	4,981,854.00	4,989,164.00	1,656,865.35	4,989,164.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	69,893.00	69,893.00	0.00	69,893.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	845,752.00	880,490.00	137,694.91	880,490.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,649,034.00	10,380,567.00	1,942,222.02	10,380,567.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,238,093.00	2,909,906.00	893,514.00	2,909,906.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,372,121.00	2,865,136.00	1,064,700.00	2,865,136.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	23,169.00	75,469.00	47,409.10	75,469.00	0.00	0.0%
Mandated Costs Reimbursements		8550	218,935.00	516,908.00	0.00	516,908.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	357,478.00	435,113.00	15,704.50	435,113.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,846,146.00	2,003,806.00	0.00	2,003,806.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	730,403.00	1,544,113.00	1,544,112.99	1,544,113.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	120,530.00	159,195.00	11,709.30	159,195.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,162,385.00	8,925,025.00	1,396,280.94	8,925,025.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,069,260.00	19,434,671.00	4,973,430.83	19,434,671.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	204,624.00	204,624.00	0.00	204,624.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,445.00	5,445.00	0.00	5,445.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	24,500.00	24,500.00	0.00	24,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,323,923.00	2,323,923.00	113,223.58	2,323,923.00	0.00	0.0%
Interest		8660	893,071.00	918,510.00	328,133.67	918,510.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,720,779.00	3,706,363.00	1,321,772.50	3,706,363.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	22,037,418.00	23,070,749.00	8,307,385.83	23,070,749.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	12,282,914.00	12,465,662.00	1,859,366.00	12,465,662.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	24,969,970.00	23,745,770.00	6,877,702.00	23,745,770.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,462,644.00	66,465,546.00	18,807,583.58	66,465,546.00	0.00	0.0%
TOTAL, REVENUES			125,727,987.00	129,804,546.00	31,411,259.55	129,804,546.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,745,955.00	15,610,706.00	4,100,752.93	15,610,706.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,190,058.00	1,289,132.00	436,379.37	1,289,132.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,861,112.00	8,120,341.00	2,542,926.08	8,120,341.00	0.00	0.0%
Other Certificated Salaries		1900	89,672.00	57,447.00	24,431.24	57,447.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			24,886,797.00	25,077,626.00	7,104,489.62	25,077,626.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,364,843.00	7,151,552.00	1,691,655.77	7,151,552.00	0.00	0.0%
Classified Support Salaries		2200	2,095,463.00	2,197,224.00	555,622.73	2,197,224.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,509,297.00	6,618,135.00	2,157,744.99	6,618,135.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,373,431.00	11,885,572.00	3,762,847.31	11,885,572.00	0.00	0.0%
Other Classified Salaries		2900	7,941,599.00	8,037,688.00	2,073,656.88	8,037,688.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,284,633.00	35,890,171.00	10,241,527.68	35,890,171.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,030,186.00	4,992,139.00	870,475.31	4,992,139.00	0.00	0.0%
PERS		3201-3202	4,974,818.00	4,972,448.00	1,390,579.87	4,972,448.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,966,836.00	3,031,248.00	836,131.79	3,031,248.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,394,396.00	7,498,216.00	2,180,130.29	7,498,216.00	0.00	0.0%
Unemployment Insurance		3501-3502	61,135.00	61,521.00	15,775.31	61,521.00	0.00	0.0%
Workers' Compensation		3601-3602	1,174,457.00	1,180,779.00	333,793.20	1,180,779.00	0.00	0.0%
OPEB, Allocated		3701-3702	299,737.00	305,452.00	89,333.65	305,452.00	0.00	0.0%
OPEB, Active Employees		3751-3752	800,573.00	816,206.00	231,526.99	816,206.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,549.00	52,182.00	25,164.98	52,182.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,718,687.00	22,910,191.00	5,972,911.39	22,910,191.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	73,676.00	173,264.00	0.00	173,264.00	0.00	0.0%
Books and Other Reference Materials		4200	134,136.00	140,402.00	37,461.17	140,402.00	0.00	0.0%
Materials and Supplies		4300	2,741,469.00	3,626,896.00	515,602.33	3,623,178.00	3,718.00	0.1%
Noncapitalized Equipment		4400	648,485.00	1,031,470.00	207,725.72	1,031,370.00	100.00	0.0%
Food		4700	20,607.00	37,250.00	8,420.22	37,250.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,618,373.00	5,009,282.00	769,209.44	5,005,464.00	3,818.00	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,281,998.00	12,383,443.00	1,559,707.27	12,383,443.00	0.00	0.0%
Travel and Conferences		5200	1,387,708.00	1,462,737.00	340,724.42	1,482,070.00	(19,333.00)	-1.3%
Dues and Memberships		5300	196,933.00	201,785.00	107,773.81	201,785.00	0.00	0.0%
Insurance		5400-5450	416,666.00	428,841.00	444,745.60	428,841.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,491,004.00	1,520,096.00	371,016.40	1,520,096.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,300,335.00	6,472,645.00	1,108,912.89	6,472,645.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,700.00	20,430.00	2,913.10	20,430.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,285,225.00	12,378,874.00	2,050,604.68	12,378,874.00	0.00	0.0%
Communications		5900	1,000,494.00	1,023,066.00	122,845.04	1,023,066.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,381,063.00	35,891,917.00	6,109,243.21	35,911,250.00	(19,333.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	208,510.00	1,562,710.00	1,272,365.97	1,562,710.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,816,723.00	6,762,295.00	809,428.91	6,762,295.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	185,832.00	357,881.00	128,626.48	357,881.00	0.00	0.0%
Equipment Replacement		6500	91,627.00	91,627.00	0.00	91,627.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,302,692.00	8,774,513.00	2,210,421.36	8,774,513.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	99,039.00	147,492.00	0.00	147,492.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	55,799.00	73,851.00	28,845.00	73,851.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	143,187.00	144,603.00	61,704.54	144,603.00	0.00	0.0%
Other Debt Service - Principal		7439	463,766.00	471,934.00	108,384.00	471,934.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			761,791.00	837,880.00	198,933.54	837,880.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,066,640.00)	(1,032,135.00)	(161,487.38)	(1,032,135.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,066,640.00)	(1,032,135.00)	(161,487.38)	(1,032,135.00)	0.00	0.0%
TOTAL, EXPENDITURES			121,887,396.00	133,359,445.00	32,445,248.86	133,374,960.00	(15,515.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	22,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	186,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,047.00	172,047.00	0.00	172,047.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	19,169.00	12,833.26	19,169.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	19,169.00	12,833.26	19,169.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(208,047.00)	(152,878.00)	12,833.26	(152,878.00)	0.00	0.0%

Resource	Description	2017-18 Projected Year Totals
5640	Medi-Cal Billing Option	525,560.13
6300	Lottery: Instructional Materials	693,070.16
6355	ROCP: Direct Support Professional Training	12,318.44
6500	Special Education	12,154,913.15
6512	Special Ed: Mental Health Services	719,486.59
7338	College Readiness Block Grant	156,196.00
7810	Other Restricted State	4,308.97
9010	Other Restricted Local	9,916,802.22
Total, Restricted Balance		<u>24,182,655.66</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,295,597.00	21,176,953.00	4,501,947.00	21,176,953.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	871.00	871.00	New
3) Other State Revenue		8300-8599	1,071,586.00	1,449,866.00	20,295.28	1,453,368.00	3,502.00	0.2%
4) Other Local Revenue		8600-8799	66,145.00	83,112.00	25,889.25	83,112.00	0.00	0.0%
5) TOTAL, REVENUES			22,433,328.00	22,709,931.00	4,548,131.53	22,714,304.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,150,513.00	8,043,085.00	2,297,617.85	8,043,085.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,004,203.00	1,926,132.00	570,275.78	1,926,132.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,365,738.00	4,290,205.00	1,033,351.78	4,290,205.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,472,685.00	1,460,796.00	296,886.44	1,460,796.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,263,257.00	6,321,221.00	552,159.33	6,331,221.00	(10,000.00)	-0.2%
6) Capital Outlay		6000-6999	62,000.00	80,376.00	5,169.16	80,376.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,102.00	18,012.00	4,334.73	18,012.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,367.00	15,140.00	422.99	15,140.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,351,865.00	22,154,967.00	4,760,218.06	22,164,967.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,463.00	554,964.00	(212,086.53)	549,337.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	186,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			186,000.00	150,000.00	0.00	150,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			267,463.00	704,964.00	(212,086.53)	699,337.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,722,167.00	4,549,586.00		4,549,586.09	0.09	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			3,722,167.00	4,549,586.00		4,549,586.09		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			3,722,167.00	4,549,586.00		4,549,586.09		
2) Ending Balance, June 30 (E + F1e)								
			3,989,630.00	5,254,550.00		5,248,923.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	148,385.00	204,121.00		204,120.91		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	3,841,245.00	5,050,429.00		5,044,802.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,101,562.00	13,922,386.00	3,814,614.00	13,922,386.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,117,104.00	3,082,494.00	682,796.00	3,082,494.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,225,960.00	1,225,960.00	0.00	1,225,960.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,850,971.00	2,946,113.00	4,537.00	2,946,113.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,295,597.00	21,176,953.00	4,501,947.00	21,176,953.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Acts	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	871.00	871.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	871.00	871.00	New
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	65,667.00	377,471.00	0.00	377,471.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	426,982.00	456,779.00	19,515.28	456,779.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	578,937.00	615,616.00	780.00	619,118.00	3,502.00	0.6%
TOTAL, OTHER STATE REVENUE			1,071,586.00	1,449,866.00	20,295.28	1,453,368.00	3,502.00	0.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	31,145.00	38,514.00	16,485.00	38,514.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	35,000.00	44,598.00	9,404.25	44,598.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,145.00	83,112.00	25,889.25	83,112.00	0.00	0.0%
TOTAL, REVENUES			22,433,328.00	22,709,931.00	4,548,131.53	22,714,304.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,066,350.00	7,037,277.00	1,980,806.33	7,037,277.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	185,155.00	70,554.00	10,254.93	70,554.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	899,008.00	935,254.00	306,556.59	935,254.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,150,513.00	8,043,085.00	2,297,617.85	8,043,085.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	53,168.00	54,294.00	17,132.32	54,294.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	207,780.00	228,630.00	79,180.45	228,630.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,076,832.00	972,606.00	330,049.48	972,606.00	0.00	0.0%
Other Classified Salaries		2900	666,423.00	670,602.00	143,913.53	670,602.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,004,203.00	1,926,132.00	570,275.78	1,926,132.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,715,893.00	1,708,411.00	305,214.97	1,708,411.00	0.00	0.0%
PERS		3201-3202	332,099.00	323,250.00	91,942.34	323,250.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	273,028.00	270,028.00	78,689.83	270,028.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,613,190.00	1,568,467.00	440,834.94	1,568,467.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,079.00	4,998.00	1,432.93	4,998.00	0.00	0.0%
Workers' Compensation		3601-3602	198,565.00	191,782.00	55,163.25	191,782.00	0.00	0.0%
OPEB, Allocated		3701-3702	50,775.00	49,846.00	14,331.25	49,846.00	0.00	0.0%
OPEB, Active Employees		3751-3752	177,109.00	173,423.00	45,742.27	173,423.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,365,738.00	4,290,205.00	1,033,351.78	4,290,205.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	315,000.00	315,000.00	21,866.65	315,000.00	0.00	0.0%
Materials and Supplies		4300	834,083.00	821,433.00	177,244.58	821,433.00	0.00	0.0%
Noncapitalized Equipment		4400	323,602.00	324,363.00	97,775.21	324,363.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,472,685.00	1,460,796.00	296,886.44	1,460,796.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	71,785.00	56,250.00	0.00	56,250.00	0.00	0.0%
Travel and Conferences		5200	53,136.00	66,033.00	21,626.71	76,033.00	(10,000.00)	-15.1%
Dues and Memberships		5300	17,783.00	17,423.00	4,303.89	17,423.00	0.00	0.0%
Insurance		5400-5450	132,921.00	110,633.00	350.00	110,633.00	0.00	0.0%
Operations and Housekeeping Services		5500	611,829.00	611,502.00	139,546.64	611,502.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,192,062.00	2,198,144.00	145,766.87	2,198,144.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	(20,430.00)	(2,913.10)	(20,430.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,115,445.00	3,192,622.00	237,607.56	3,192,622.00	0.00	0.0%
Communications		5900	88,996.00	89,044.00	5,870.76	89,044.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,263,257.00	6,321,221.00	552,159.33	6,331,221.00	(10,000.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,000.00	30,376.00	5,169.16	30,376.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,000.00	80,376.00	5,169.16	80,376.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,302.00	2,117.00	509.20	2,117.00	0.00	0.0%
Other Debt Service - Principal		7439	16,800.00	15,895.00	3,825.53	15,895.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,102.00	18,012.00	4,334.73	18,012.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	14,367.00	15,140.00	422.99	15,140.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,367.00	15,140.00	422.99	15,140.00	0.00	0.0%
TOTAL, EXPENDITURES			22,351,865.00	22,154,967.00	4,760,218.06	22,164,967.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	186,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			186,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			186,000.00	150,000.00	0.00	150,000.00		

Resource	Description	2017/18 Projected Year Totals
6264	Educator Effectiveness (15-16)	1.16
6300	Lottery: Instructional Materials	149,435.90
7338	College Readiness Block Grant	8,578.50
9010	Other Restricted Local	46,105.35
Total, Restricted Balance		<u>204,120.91</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,807,731.00	11,807,731.00	0.00	11,807,731.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,033,395.00	36,824,186.00	10,544,921.00	36,824,186.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			47,841,126.00	48,631,917.00	10,544,921.00	48,631,917.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	47,841,126.00	48,631,917.00	10,544,921.00	48,631,917.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			47,841,126.00	48,631,917.00	10,544,921.00	48,631,917.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	0.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.00	0.00		
2) Ending Balance, June 30 (E + F1e)				0.00	0.00	0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	11,807,731.00	11,807,731.00	0.00	11,807,731.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,807,731.00	11,807,731.00	0.00	11,807,731.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	31,654,807.00	32,112,226.00	8,484,278.00	32,112,226.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	4,378,588.00	4,711,960.00	2,060,643.00	4,711,960.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,033,395.00	36,824,186.00	10,544,921.00	36,824,186.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			47,841,126.00	48,631,917.00	10,544,921.00	48,631,917.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	13,029,832.00	13,363,204.00	2,061,827.00	13,363,204.00	0.00	0.0%
To County Offices		7212	3,156,487.00	3,156,487.00	(1,184.00)	3,156,487.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	6,142,542.00	7,854,394.00	1,707,538.00	7,854,394.00	0.00	0.0%
To County Offices	6500	7222	25,512,265.00	24,257,832.00	6,776,740.00	24,257,832.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,841,126.00	48,631,917.00	10,544,921.00	48,631,917.00	0.00	0.0%
TOTAL, EXPENDITURES			47,841,126.00	48,631,917.00	10,544,921.00	48,631,917.00		

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Balance	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	463,807.00	460,338.00	200,722.00	460,338.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,416.00	32,416.00	10,665.04	32,416.00	0.00	0.0%
5) TOTAL, REVENUES			496,223.00	492,754.00	211,387.04	492,754.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	189,223.00	234,223.00	70,133.08	234,223.00	0.00	0.0%
2) Classified Salaries		2000-2999	86,456.00	86,087.00	26,441.58	86,087.00	0.00	0.0%
3) Employee Benefits		3000-3999	134,989.00	139,527.00	35,455.68	139,527.00	0.00	0.0%
4) Books and Supplies		4000-4999	39,128.00	34,263.00	512.26	34,263.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,761.00	10,169.00	5,627.71	10,169.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	215.00	1,294.00	323.16	1,294.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,451.00	45,327.00	0.00	45,327.00	0.00	0.0%
9) TOTAL, EXPENDITURES			496,223.00	550,890.00	138,493.47	550,890.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(58,136.00)	72,893.57	(58,136.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(58,136.00)	72,893.57	(58,136.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	112,081.00	133,549.00		133,548.96	(0.04)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,081.00	133,549.00		133,548.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,081.00	133,549.00		133,548.96		
2) Ending Balance, June 30 (E + F1e)			112,081.00	75,413.00		75,412.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			112,081.00	75,413.00		75,412.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	395,139.00	391,670.00	0.00	391,670.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	112,512.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	49,250.00	49,250.00	88,210.00	49,250.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,418.00	19,418.00	0.00	19,418.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			463,807.00	460,338.00	200,722.00	460,338.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(50.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	32,416.00	32,416.00	10,715.04	32,416.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,416.00	32,416.00	10,665.04	32,416.00	0.00	0.0%
TOTAL, REVENUES			496,223.00	492,754.00	211,387.04	492,754.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	162,619.00	207,619.00	60,921.40	207,619.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	26,604.00	26,604.00	9,211.68	26,604.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			189,223.00	234,223.00	70,133.08	234,223.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,160.00	13,330.00	4,617.83	13,330.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	77,296.00	72,757.00	21,823.75	72,757.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			86,456.00	86,087.00	26,441.58	86,087.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	46,723.00	50,085.00	9,581.60	50,085.00	0.00	0.0%
PERS		3201-3202	13,661.00	13,434.00	3,873.62	13,434.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,928.00	9,587.00	2,975.91	9,587.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	53,002.00	52,681.00	15,069.08	52,681.00	0.00	0.0%
Unemployment Insurance		3501-3502	138.00	146.00	48.31	146.00	0.00	0.0%
Workers' Compensation		3601-3602	5,390.00	6,242.00	1,857.57	6,242.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,379.00	1,604.00	483.00	1,604.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,768.00	5,748.00	1,566.59	5,748.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			134,989.00	139,527.00	35,455.68	139,527.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	4,869.00	0.00	4,869.00	0.00	0.0%
Materials and Supplies		4300	39,128.00	29,394.00	512.26	29,394.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,128.00	34,263.00	512.26	34,263.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	78.67	500.00	0.00	0.0%
Dues and Memberships		5300	261.00	3,261.00	3,088.84	3,261.00	0.00	0.0%
Insurance		5400-5450	0.00	623.00	0.00	623.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	1,700.00	250.00	1,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,485.00	410.20	1,485.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	2,600.00	1,800.00	2,600.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,761.00	10,169.00	5,627.71	10,169.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	25.00	152.00	37.77	152.00	0.00	0.0%
Other Debt Service - Principal		7439	190.00	1,142.00	285.39	1,142.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			215.00	1,294.00	323.16	1,294.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	40,451.00	45,327.00	0.00	45,327.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,451.00	45,327.00	0.00	45,327.00	0.00	0.0%
TOTAL, EXPENDITURES			496,223.00	550,890.00	138,493.47	550,890.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
6015	Adults in Correctional Facilities	75,412.96
Total, Restricted Balance		<u>75,412.96</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,524,172.00	47,542,804.00	6,239,161.90	47,542,804.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,241,802.00	11,514,919.00	3,871,060.71	11,514,919.00	0.00	0.0%
4) Other Local Revenue		8600-8799	524,199.00	541,450.00	41,878.43	541,450.00	0.00	0.0%
5) TOTAL, REVENUES			59,290,173.00	59,599,173.00	10,152,101.04	59,599,173.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,140,917.00	1,210,052.00	401,066.03	1,210,052.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,871,459.00	2,680,481.00	853,054.09	2,680,481.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,712,324.00	1,748,339.00	489,261.96	1,748,339.00	0.00	0.0%
4) Books and Supplies		4000-4999	835,704.00	1,047,053.00	170,210.00	1,047,053.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,282,102.00	47,054,584.00	5,898,991.43	47,054,584.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,676,752.00	5,011,711.00	674,837.26	5,011,711.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,638.00	17,437.00	13,882.54	17,437.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,011,822.00	971,668.00	161,064.39	971,668.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,548,718.00	59,741,325.00	8,662,367.70	59,741,325.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(258,545.00)	(142,152.00)	1,489,733.34	(142,152.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,047.00	22,047.00	0.00	22,047.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(236,498.00)	(120,105.00)	1,489,733.34	(120,105.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	644,012.00	720,542.00		720,541.54	(0.46)	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			644,012.00	720,542.00		720,541.54		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			644,012.00	720,542.00		720,541.54		
2) Ending Balance, June 30 (E + F1e)								
			407,514.00	600,437.00		600,436.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	407,514.00	600,437.00		600,436.54		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,524,172.00	47,542,804.00	6,239,161.90	47,542,804.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,524,172.00	47,542,804.00	6,239,161.90	47,542,804.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,685,235.00	8,886,365.00	3,183,447.00	8,886,365.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,556,567.00	2,628,554.00	687,613.71	2,628,554.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,241,802.00	11,514,919.00	3,871,060.71	11,514,919.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,395.00	17,487.00	5,312.00	17,487.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	500,804.00	520,997.00	33,600.63	520,997.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	2,966.00	2,965.80	2,966.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			524,199.00	541,450.00	41,878.43	541,450.00	0.00	0.0%
TOTAL, REVENUES			59,290,173.00	59,599,173.00	10,152,101.04	59,599,173.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,140,917.00	1,210,052.00	401,066.03	1,210,052.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,140,917.00	1,210,052.00	401,066.03	1,210,052.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,602,393.00	1,467,663.00	467,954.87	1,467,663.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	870,048.00	791,818.00	265,768.22	791,818.00	0.00	0.0%
Other Classified Salaries		2900	399,018.00	421,000.00	119,331.00	421,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,871,459.00	2,680,481.00	853,054.09	2,680,481.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	272,900.00	260,199.00	58,366.75	260,199.00	0.00	0.0%
PERS		3201-3202	422,379.00	396,511.00	121,118.76	396,511.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	214,946.00	206,423.00	66,215.52	206,423.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	631,318.00	675,527.00	190,863.39	675,527.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,006.00	1,955.00	627.02	1,955.00	0.00	0.0%
Workers' Compensation		3601-3602	78,455.00	74,918.00	24,124.81	74,918.00	0.00	0.0%
OPEB, Allocated		3701-3702	19,064.00	19,236.00	6,210.03	19,236.00	0.00	0.0%
OPEB, Active Employees		3751-3752	71,256.00	113,570.00	21,735.68	113,570.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,712,324.00	1,748,339.00	489,261.96	1,748,339.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,532.00	164,857.00	125,073.38	164,857.00	0.00	0.0%
Materials and Supplies		4300	781,629.00	818,455.00	36,809.45	818,455.00	0.00	0.0%
Noncapitalized Equipment		4400	50,543.00	63,741.00	8,327.17	63,741.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			835,704.00	1,047,053.00	170,210.00	1,047,053.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	43,579,429.00	40,444,648.00	5,583,906.61	40,444,648.00	0.00	0.0%
Travel and Conferences		5200	319,794.00	358,949.00	36,251.26	358,949.00	0.00	0.0%
Dues and Memberships		5300	6,863.00	10,797.00	4,561.20	10,797.00	0.00	0.0%
Insurance		5400-5450	38,373.00	72,388.00	0.00	72,388.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,018.00	5,018.00	0.00	5,018.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	158,667.00	244,193.00	56,390.77	244,193.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,137,442.00	5,878,499.00	214,799.99	5,878,499.00	0.00	0.0%
Communications		5900	36,516.00	40,092.00	3,081.60	40,092.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,282,102.00	47,054,584.00	5,898,991.43	47,054,584.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,376,752.00	4,711,711.00	647,936.15	4,711,711.00	0.00	0.0%
Equipment		6400	300,000.00	300,000.00	26,901.11	300,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,676,752.00	5,011,711.00	674,837.26	5,011,711.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	578.00	556.00	138.24	556.00	0.00	0.0%
Other Debt Service - Principal		7439	17,060.00	16,881.00	13,744.30	16,881.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,638.00	17,437.00	13,882.54	17,437.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,011,822.00	971,668.00	161,064.39	971,668.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,011,822.00	971,668.00	161,064.39	971,668.00	0.00	0.0%
TOTAL, EXPENDITURES			59,548,718.00	59,741,325.00	8,662,367.70	59,741,325.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	22,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,047.00	22,047.00	0.00	22,047.00		

Resource	Description	2017/18 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	238,345.62
9010	Other Restricted Local	362,090.92
Total, Restricted Balance		<u>600,436.54</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,776.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,776.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,776.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,776.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	365,786.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			365,786.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,786.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			368,562.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	368,562.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,776.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,776.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			2,776.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,440,959.00	1,492,476.00	419,509.79	1,492,476.00	0.00	0.0%
5) TOTAL, REVENUES			1,440,959.00	1,492,476.00	419,509.79	1,492,476.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	634,077.00	648,132.00	226,946.49	648,132.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			634,077.00	648,132.00	226,946.49	648,132.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			806,882.00	844,344.00	192,563.30	844,344.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			806,882.00	844,344.00	192,563.30	844,344.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,401,959.00	1,230,782.00		1,230,781.87	(0.13)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,401,959.00	1,230,782.00		1,230,781.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,401,959.00	1,230,782.00		1,230,781.87		
2) Ending Net Position, June 30 (E + F1e)			2,208,841.00	2,075,126.00		2,075,125.87		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	2,143,894.00	2,010,179.00		2,010,178.57		
c) Unrestricted Net Position		9790	64,947.00	64,947.00		64,947.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,074.00	13,074.00	3,674.00	13,074.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,427,885.00	1,479,402.00	415,835.79	1,479,402.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,440,959.00	1,492,476.00	419,509.79	1,492,476.00	0.00	0.0%
TOTAL, REVENUES			1,440,959.00	1,492,476.00	419,509.79	1,492,476.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	634,077.00	648,132.00	226,946.49	648,132.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			634,077.00	648,132.00	226,946.49	648,132.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			634,077.00	648,132.00	226,946.49	648,132.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	2,010,178.57
Total, Restricted Net Position		<u>2,010,178.57</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,000,000.00	7,133,170.00		7,133,170.11	0.11	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,000,000.00	7,133,170.00		7,133,170.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,000,000.00	7,133,170.00		7,133,170.11		
2) Ending Net Position, June 30 (E + F1e)			7,000,000.00	7,133,170.00		7,133,170.11		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	7,000,000.00	7,133,170.00		7,133,170.11		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	7,133,170.11
Total, Restricted Net Position		<u>7,133,170.11</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	155.00	155.00	146.06	155.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	935.00	935.00	879.96	935.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,090.00	1,090.00	1,026.02	1,090.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	205.00	205.00	205.00	205.00	0.00	0%
b. Special Education-Special Day Class	496.24	496.72	496.72	496.72	0.00	0%
c. Special Education-NPS/LCI	28.71	26.86	27.10	26.86	0.00	0%
d. Special Education Extended Year	36.19	36.19	36.19	36.19	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	766.14	764.77	765.01	764.77	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,856.14	1,854.77	1,791.03	1,854.77	0.00	0%
4. Adults in Correctional Facilities	209.00	209.00	203.40	209.00	0.00	0%
5. County Operations Grant ADA	138,075.00	139,154.76	139,553.59	139,154.76	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	130.00	120.00	117.87	120.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	130.00	120.00	117.87	120.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,033.00	2,028.00	2,028.00	2,028.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	2,033.00	2,028.00	2,028.00	2,028.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,163.00	2,148.00	2,145.87	2,148.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,163.00	2,148.00	2,145.87	2,148.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	2017-18 INTERIM REPORT							
			July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			91,943,736.19	88,164,146.21	87,140,031.74	91,591,021.17	91,406,211.94	87,725,154.94	91,717,309.94	90,630,434.94
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		833,551.00	833,551.00	2,474,891.00	1,500,393.00	1,621,207.00	2,636,050.00	1,621,207.00	1,646,059.00
	8020-8079		0.00	45,621.34	0.00	15.78	13,411.00	5,342,834.00	0.00	0.00
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299		5,999.47	96,960.10	1,524,259.07	315,003.38	274,562.00	541,208.00	554,645.00	355,943.00
	8300-8599		381,552.00	428,622.00	2,218,155.23	1,945,101.60	1,462,509.00	1,002,286.00	1,109,676.00	1,407,112.00
	8600-8799		2,092,338.48	5,249,864.84	5,433,828.67	6,031,551.59	4,652,034.00	4,653,923.00	7,297,607.00	4,466,223.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	12,833.26	0.00	0.00	0.00	580.00	4,842.00
TOTAL RECEIPTS			3,313,440.95	6,654,619.28	11,663,967.23	9,792,065.35	8,023,723.00	14,176,301.00	10,583,715.00	7,880,179.00
C. DISBURSEMENTS										
	1000-1999		749,292.92	2,108,824.92	1,867,604.84	2,378,766.94	2,145,380.00	2,141,448.00	2,135,338.00	2,141,646.00
	2000-2999		1,641,441.63	2,592,903.17	2,618,095.13	3,389,087.75	3,036,923.00	3,101,236.00	3,013,876.00	2,842,973.00
	3000-3999		997,211.24	1,657,318.81	1,567,195.62	1,751,185.72	1,850,007.00	1,847,089.00	1,760,348.00	1,829,018.00
	4000-4999		14,110.12	216,870.86	294,599.90	243,628.56	564,888.00	229,875.00	412,143.00	341,117.00
	5000-5999		1,071,995.76	960,661.07	1,610,634.93	2,465,951.45	3,912,750.00	2,701,458.00	3,891,872.00	2,845,613.00
	6000-6599		84,234.68	1,844,875.76	83,984.91	197,326.01	168,946.00	224,330.00	430,857.00	495,830.00
	7000-7499		(25,749.07)	(9,626.76)	88,679.33	(15,857.34)	25,886.00	(61,290.00)	26,156.00	6,797.00
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,532,537.28	9,371,827.83	8,130,794.66	10,410,089.09	11,704,780.00	10,184,146.00	11,670,590.00	10,502,994.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199		0.00	0.00	0.00	(25,640.28)	0.00	0.00	0.00	0.00
	9200-9299		2,322,129.83	1,829,098.61	790,254.07	606,416.42	0.00	0.00	0.00	0.00
	9310		(13,520.11)	13,520.11	6,162,802.41	0.00	0.00	0.00	0.00	0.00
	9320		(141.68)	(307.90)	0.00	(227.85)	0.00	0.00	0.00	0.00
	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	2,308,468.04	1,842,310.82	6,953,056.48	580,548.29	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599		4,868,961.69	149,216.74	116,135.52	147,333.78	0.00	0.00	0.00	0.00
	9610		0.00	0.00	4,178,323.27	0.00	0.00	0.00	0.00	0.00
	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650		0.00	0.00	1,740,780.83	0.00	0.00	0.00	0.00	0.00
	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	4,868,961.69	149,216.74	6,035,239.62	147,333.78	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	(2,560,493.65)	1,693,094.08	917,816.86	433,214.51	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,779,589.98)	(1,024,114.47)	4,450,989.43	(184,809.23)	(3,681,057.00)	3,992,155.00	(1,086,875.00)	(2,622,815.00)
F. ENDING CASH (A + E)			88,164,146.21	87,140,031.74	91,591,021.17	91,406,211.94	87,725,154.94	91,717,309.94	90,630,434.94	88,007,619.94
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		88,007,619.94	86,076,054.94	93,777,173.94	89,294,765.94				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	3,011,345.00	1,646,059.00	1,646,059.00	2,662,790.88	0.00		22,133,162.88	22,133,162.00
	8020-8079	0.00	4,311,489.00	13,411.00	2,889,777.00	0.00		12,616,559.12	12,616,560.00
	8080-8099	0.00	0.00	0.00	(1,225,960.00)	0.00		(1,225,960.00)	(1,225,960.00)
	8100-8299	1,608,760.00	479,442.00	246,918.00	4,376,866.98	0.00		10,380,567.00	10,380,567.00
	8300-8599	1,909,722.00	2,211,057.00	767,916.00	4,590,962.17	0.00		19,434,671.00	19,434,671.00
	8600-8799	4,583,638.00	10,544,274.00	4,787,534.00	6,672,729.42	0.00		66,465,546.00	66,465,546.00
	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	8930-8979	147.00	133.00	0.00	633.74	0.00		19,169.00	19,169.00
	TOTAL RECEIPTS	11,113,612.00	19,192,454.00	7,461,838.00	19,967,800.19	0.00	0.00	129,823,715.00	129,823,715.00
C. DISBURSEMENTS									
	1000-1999	2,157,194.00	2,232,806.00	2,194,922.00	2,824,402.38	0.00		25,077,626.00	25,077,626.00
	2000-2999	3,112,665.00	3,212,733.00	3,065,446.00	4,262,791.32	0.00		35,890,171.00	35,890,171.00
	3000-3999	1,883,245.00	1,951,911.00	1,870,141.00	3,945,520.61	0.00		22,910,191.00	22,910,191.00
	4000-4999	576,943.00	331,211.00	662,552.00	1,117,525.56	0.00		5,005,464.00	5,005,464.00
	5000-5999	2,825,994.00	3,270,845.00	4,003,868.00	6,349,606.79	0.00		35,911,250.00	35,911,250.00
	6000-6599	2,643,059.00	436,543.00	298,887.00	1,865,639.64	0.00		8,774,513.00	8,774,513.00
	7000-7499	(153,923.00)	55,286.00	(238,753.00)	108,139.84	0.00		(194,255.00)	(194,255.00)
	7600-7629	0.00	0.00	87,183.00	84,864.00	0.00		172,047.00	172,047.00
	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL DISBURSEMENTS	13,045,177.00	11,491,335.00	11,944,246.00	20,558,490.14	0.00	0.00	133,547,007.00	133,547,007.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199	0.00	0.00	0.00	0.00	0.00		(25,640.28)	
	9200-9299	0.00	0.00	0.00	0.00	0.00		5,547,898.93	
	9310	0.00	0.00	0.00	0.00	0.00		6,162,802.41	
	9320	0.00	0.00	0.00	0.00	0.00		(677.43)	
	9330	0.00	0.00	0.00	0.00	0.00		0.00	
	9340	0.00	0.00	0.00	0.00	0.00		0.00	
	9490	0.00	0.00	0.00	0.00	0.00		0.00	
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	11,684,383.63	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	0.00	0.00	0.00	0.00	0.00		5,281,647.73	
	9610	0.00	0.00	0.00	0.00	0.00		4,178,323.27	
	9640	0.00	0.00	0.00	0.00	0.00		0.00	
	9650	0.00	0.00	0.00	0.00	0.00		1,740,780.83	
	9690	0.00	0.00	0.00	0.00	0.00		0.00	
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	11,200,751.83	
<u>Nonoperating</u>									
	9910	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	483,631.80	
E. NET INCREASE/DECREASE (B - C + D)		(1,931,565.00)	7,701,119.00	(4,482,408.00)	(590,689.95)	0.00	0.00	(3,239,660.20)	(3,723,292.00)
F. ENDING CASH (A + E)		86,076,054.94	93,777,173.94	89,294,765.94	88,704,075.99				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								88,704,075.99	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: 
County Superintendent or Designee

Date: 12/13/2017

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 13, 2017

Signed: 
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Terrell Martinez

Telephone: (209) 468-4824

Title: Division Director, Business Services

E-mail: tmartinez@sjcoe.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		139,154.76	0.00%	139,154.76	0.00%	139,154.76
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	30,184,524.00	1.81%	30,730,102.00	2.39%	31,465,961.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,516,545.00	-13.14%	3,054,645.00	-5.00%	2,901,913.00
4. Other Local Revenues	8600-8799	21,583,887.00	-2.00%	21,152,209.00	-2.00%	20,729,165.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	19,169.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,731,300.00)	6.16%	(3,961,327.00)	1.09%	(4,004,642.00)
6. Total (Sum lines A1 thru A5c)		51,572,825.00	-1.16%	50,975,629.00	0.23%	51,092,397.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,458,549.00		8,846,033.00
b. Step & Column Adjustment				169,171.00		176,921.00
c. Cost-of-Living Adjustment				172,554.00		0.00
d. Other Adjustments				45,759.00		(176,005.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,458,549.00	4.58%	8,846,033.00	0.01%	8,846,949.00
2. Classified Salaries						
a. Base Salaries				14,291,643.00		14,942,523.00
b. Step & Column Adjustment				285,833.00		298,850.00
c. Cost-of-Living Adjustment				291,550.00		0.00
d. Other Adjustments				73,497.00		(297,381.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,291,643.00	4.55%	14,942,523.00	0.01%	14,943,992.00
3. Employee Benefits	3000-3999	8,397,429.00	9.05%	9,157,325.00	5.64%	9,673,370.00
4. Books and Supplies	4000-4999	2,240,584.00	4.00%	2,330,207.00	4.00%	2,423,415.00
5. Services and Other Operating Expenditures	5000-5999	16,845,278.00	3.34%	17,408,587.00	3.40%	17,999,954.00
6. Capital Outlay	6000-6999	8,567,561.00	-43.00%	4,883,510.00	-20.00%	3,906,808.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	542,815.00	-2.52%	529,111.00	-3.57%	510,231.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,142,276.00)	7.30%	(7,663,997.00)	4.11%	(7,978,769.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	22,047.00	1664.63%	389,047.00	93.95%	754,547.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,223,630.00	-2.68%	50,822,346.00	0.51%	51,080,497.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(650,805.00)		153,283.00		11,900.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		68,272,168.62		67,621,363.62		67,774,646.62
2. Ending Fund Balance (Sum lines C and D1)		67,621,363.62		67,774,646.62		67,786,546.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,825.00		2,825.00		2,825.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	55,192,674.60		55,192,674.60		55,192,674.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,670,941.00		2,717,675.00		2,768,224.00
2. Unassigned/Unappropriated	9790	9,754,923.02		9,861,472.02		9,822,823.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,621,363.62		67,774,646.62		67,786,546.62

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,670,941.00		2,717,675.00		2,768,224.00
c. Unassigned/Unappropriated	9790	9,754,923.02		9,861,472.02		9,822,823.02
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		12,425,864.02		12,579,147.02		12,591,047.02
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2018-19 B1d. and B2d. Backout prior year one-time 2% off schedule settlement plus an estimated one-time 2% off schedule settlement in 2018-19.						
2019-20 B1d. and B2d. Backout prior year one-time 2% off schedule settlement.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,339,238.00	0.00%	3,339,238.00	0.00%	3,339,238.00
2. Federal Revenues	8100-8299	10,380,567.00	-5.00%	9,861,539.00	-5.00%	9,368,462.00
3. Other State Revenues	8300-8599	15,918,126.00	-3.90%	15,296,634.00	4.12%	15,927,168.00
4. Other Local Revenues	8600-8799	44,881,659.00	-2.00%	43,984,026.00	-2.00%	43,104,345.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,731,300.00	6.16%	3,961,327.00	1.09%	4,004,642.00
6. Total (Sum lines A1 thru A5c)		78,250,890.00	-2.31%	76,442,764.00	-0.91%	75,743,855.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,619,077.00		17,372,736.00
b. Step & Column Adjustment				332,382.00		347,455.00
c. Cost-of-Living Adjustment				339,029.00		0.00
d. Other Adjustments				82,248.00		(345,810.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,619,077.00	4.53%	17,372,736.00	0.01%	17,374,381.00
2. Classified Salaries						
a. Base Salaries				21,598,528.00		22,639,544.00
b. Step & Column Adjustment				431,971.00		452,791.00
c. Cost-of-Living Adjustment				440,610.00		0.00
d. Other Adjustments				168,435.00		(449,422.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,598,528.00	4.82%	22,639,544.00	0.01%	22,642,913.00
3. Employee Benefits	3000-3999	14,512,762.00	7.63%	15,620,315.00	10.16%	17,206,876.00
4. Books and Supplies	4000-4999	2,764,880.00	5.00%	2,903,124.00	0.00%	2,903,124.00
5. Services and Other Operating Expenditures	5000-5999	19,065,972.00	1.89%	19,426,830.00	1.90%	19,795,929.00
6. Capital Outlay	6000-6999	206,952.00	0.00%	206,952.00	0.00%	206,952.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	295,065.00	-62.70%	110,061.00	-5.61%	103,888.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,110,141.00	8.54%	6,631,862.00	4.75%	6,946,634.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		81,323,377.00	4.60%	85,061,424.00	2.67%	87,330,697.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,072,487.00)		(8,618,660.00)		(11,586,842.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,255,142.45		24,182,655.45		15,563,995.45
2. Ending Fund Balance (Sum lines C and D1)		24,182,655.45		15,563,995.45		3,977,153.45
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	24,182,655.66		15,563,995.45		3,977,153.45
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.21)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,182,655.45		15,563,995.45		3,977,153.45

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2018-19 B1d. and B2d. Backout prior year one-time 2% off schedule settlement plus an estimated one-time 2% off schedule settlement in 2018-19.
2019-20 B1d. and B2d. Backout prior year one-time 2% off schedule settlement.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		139,154.76	0.00%	139,154.76	0.00%	139,154.76
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	33,523,762.00	1.63%	34,069,340.00	2.16%	34,805,199.00
2. Federal Revenues	8100-8299	10,380,567.00	-5.00%	9,861,539.00	-5.00%	9,368,462.00
3. Other State Revenues	8300-8599	19,434,671.00	-5.57%	18,351,279.00	2.60%	18,829,081.00
4. Other Local Revenues	8600-8799	66,465,546.00	-2.00%	65,136,235.00	-2.00%	63,833,510.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	19,169.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		129,823,715.00	-1.85%	127,418,393.00	-0.46%	126,836,252.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,077,626.00		26,218,769.00
b. Step & Column Adjustment				501,553.00		524,376.00
c. Cost-of-Living Adjustment				511,583.00		0.00
d. Other Adjustments				128,007.00		(521,815.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,077,626.00	4.55%	26,218,769.00	0.01%	26,221,330.00
2. Classified Salaries						
a. Base Salaries				35,890,171.00		37,582,067.00
b. Step & Column Adjustment				717,804.00		751,641.00
c. Cost-of-Living Adjustment				732,160.00		0.00
d. Other Adjustments				241,932.00		(746,803.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,890,171.00	4.71%	37,582,067.00	0.01%	37,586,905.00
3. Employee Benefits	3000-3999	22,910,191.00	8.15%	24,777,640.00	8.49%	26,880,246.00
4. Books and Supplies	4000-4999	5,005,464.00	4.55%	5,233,331.00	1.78%	5,326,539.00
5. Services and Other Operating Expenditures	5000-5999	35,911,250.00	2.57%	36,835,417.00	2.61%	37,795,883.00
6. Capital Outlay	6000-6999	8,774,513.00	-41.99%	5,090,462.00	-19.19%	4,113,760.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	837,880.00	-23.72%	639,172.00	-3.92%	614,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,032,135.00)	0.00%	(1,032,135.00)	0.00%	(1,032,135.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	172,047.00	213.31%	539,047.00	67.80%	904,547.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		133,547,007.00	1.75%	135,883,770.00	1.86%	138,411,194.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,723,292.00)		(8,465,377.00)		(11,574,942.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		95,527,311.07		91,804,019.07		83,338,642.07
2. Ending Fund Balance (Sum lines C and D1)		91,804,019.07		83,338,642.07		71,763,700.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,825.00		2,825.00		2,825.00
b. Restricted	9740	24,182,655.66		15,563,995.45		3,977,153.45
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	55,192,674.60		55,192,674.60		55,192,674.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,670,941.00		2,717,675.00		2,768,224.00
2. Unassigned/Unappropriated	9790	9,754,922.81		9,861,472.02		9,822,823.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		91,804,019.07		83,338,642.07		71,763,700.07

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,670,941.00		2,717,675.00		2,768,224.00
c. Unassigned/Unappropriated	9790	9,754,923.02		9,861,472.02		9,822,823.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.21)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,425,863.81		12,579,147.02		12,591,047.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.30%		9.26%		9.10%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Joaquin County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		48,631,917.00		48,631,917.00		48,631,917.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		133,547,007.00		135,883,770.00		138,411,194.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		133,547,007.00		135,883,770.00		138,411,194.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		133,547,007.00		135,883,770.00		138,411,194.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,670,940.14		2,717,675.40		2,768,223.88
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		1,980,000.00		1,980,000.00		1,980,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,670,940.14		2,717,675.40		2,768,223.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2017-18)	1,090.00	1,090.00	0.0%	Met
1st Subsequent Year (2018-19)	1,090.00	1,090.00	0.0%	Met
2nd Subsequent Year (2019-20)	1,090.00	1,090.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2017-18)	766.14	764.77	-0.2%	Met
1st Subsequent Year (2018-19)	766.14	764.77	-0.2%	Met
2nd Subsequent Year (2019-20)	766.14	764.77	-0.2%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2017-18)	138,075.00	139,154.76	0.8%	Met
1st Subsequent Year (2018-19)	138,075.00	139,154.76	0.8%	Met
2nd Subsequent Year (2019-20)	138,075.00	139,154.76	0.8%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2017-18)	2,033.00	0.00	-100.0%	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Charter School ADA for Adopted Budget is pulling from the wrong field from Form A. The fix from CDE was not available in time for us to make our deadline for our Board meeting. The correct ADA should be zero.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2017-18)	34,773,009.00		
1st Subsequent Year (2018-19)	35,317,388.00	35,295,300.00	-0.1%	Met
2nd Subsequent Year (2019-20)	36,051,909.00	36,031,159.00	-0.1%	Met

2B. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2017-18)	82,890,117.00	83,877,988.00	1.2%	Met
1st Subsequent Year (2018-19)	88,617,867.00	88,578,476.00	0.0%	Met
2nd Subsequent Year (2019-20)	90,687,356.00	90,688,481.00	0.0%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2017-18)	9,649,034.00	10,380,567.00	7.6%	Yes
1st Subsequent Year (2018-19)	9,166,582.00	9,861,539.00	7.6%	Yes
2nd Subsequent Year (2019-20)	8,983,250.00	9,368,462.00	4.3%	No

Explanation:
(required if Yes) Increase in Federal grants and budgeted carryover. Estimated decreases in subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	16,069,260.00	19,434,671.00	20.9%	Yes
1st Subsequent Year (2018-19)	15,420,767.00	18,351,279.00	19.0%	Yes
2nd Subsequent Year (2019-20)	15,857,415.00	18,829,081.00	18.7%	Yes

Explanation:
(required if Yes) Increase in State grants and budgeted carryover. Estimated decreases in subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	66,462,644.00	66,465,546.00	0.0%	No
1st Subsequent Year (2018-19)	64,066,414.00	65,136,235.00	1.7%	No
2nd Subsequent Year (2019-20)	61,792,797.00	63,833,510.00	3.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	3,618,373.00	5,005,464.00	38.3%	Yes
1st Subsequent Year (2018-19)	3,797,999.00	5,233,331.00	37.8%	Yes
2nd Subsequent Year (2019-20)	3,797,999.00	5,326,539.00	40.2%	Yes

Explanation:
(required if Yes) Increase in books and supplies due to increases in Federal and State grants, budgeted carryover and budgeted beginning balances.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	32,381,063.00	35,911,250.00	10.9%	Yes
1st Subsequent Year (2018-19)	35,361,765.00	36,835,417.00	4.2%	No
2nd Subsequent Year (2019-20)	35,697,144.00	37,795,883.00	5.9%	Yes

Explanation:
(required if Yes) Increase in other operating expenditures due to increases in Federal and State grants, budgeted carryover and budgeted beginning balances.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2017-18)	92,180,938.00	96,280,784.00	4.4%	Met
1st Subsequent Year (2018-19)	88,653,763.00	93,349,053.00	5.3%	Not Met
2nd Subsequent Year (2019-20)	86,633,462.00	92,031,053.00	6.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2017-18)	35,999,436.00	40,916,714.00	13.7%	Not Met
1st Subsequent Year (2018-19)	39,159,764.00	42,068,748.00	7.4%	Not Met
2nd Subsequent Year (2019-20)	39,495,143.00	43,122,422.00	9.2%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

Increase in Federal grants and budgeted carryover. Estimated decreases in subsequent years.

Explanation:
Other State Revenue
(linked from 4A
if NOT met)

Increase in State grants and budgeted carryover. Estimated decreases in subsequent years.

Explanation:
Other Local Revenue
(linked from 4A
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 4A
if NOT met)

Increase in books and supplies due to increases in Federal and State grants, budgeted carryover and budgeted beginning balances.

Explanation:
Services and Other Exps
(linked from 4A
if NOT met)

Increase in other operating expenditures due to increases in Federal and State grants, budgeted carryover and budgeted beginning balances.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,394,309.00	1,394,309.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,394,309.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	9.3%	9.3%	9.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.1%	3.1%	3.0%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): San Joaquin County SELPA

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	48,631,917.00	48,631,917.00	48,631,917.00

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(650,805.00)	52,223,630.00	1.2%	Met
1st Subsequent Year (2018-19)	153,283.00	50,822,346.00	N/A	Met
2nd Subsequent Year (2019-20)	11,900.00	51,080,497.00	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2017-18)	91,804,019.07	Met
1st Subsequent Year (2018-19)	83,338,642.07	Met
2nd Subsequent Year (2019-20)	71,763,700.07	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	88,704,075.99	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$66,000 (greater of)		0	to \$5,865,999
4% or \$293,000 (greater of)		\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)		\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)		\$65,989,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	133,547,007	135,883,770	138,411,194
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	133,547,007.00	135,883,770.00	138,411,194.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	133,547,007.00	135,883,770.00	138,411,194.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,670,940.14	2,717,675.40	2,768,223.88
6. Reserve Standard - by Amount (From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,670,940.14	2,717,675.40	2,768,223.88

8B. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,670,941.00	2,717,675.00	2,768,224.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,754,923.02	9,861,472.02	9,822,823.02
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.21)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	12,425,863.81	12,579,147.02	12,591,047.02
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	9.30%	9.26%	9.10%
County Office's Reserve Standard (Section 8A, Line 7):	2,670,940.14	2,717,675.40	2,768,223.88
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(3,961,504.00)	(3,945,027.00)	-0.4%	(16,477.00)	Met
1st Subsequent Year (2018-19)	(3,893,061.00)	(3,961,327.00)	1.8%	68,266.00	Met
2nd Subsequent Year (2019-20)	(3,941,916.00)	(4,004,642.00)	1.6%	62,726.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2017-18)	208,047.00	172,047.00	-17.3%	(36,000.00)	Not Met
1st Subsequent Year (2018-19)	208,047.00	539,047.00	159.1%	331,000.00	Not Met
2nd Subsequent Year (2019-20)	208,047.00	904,547.00	334.8%	696,500.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out to Fund 09.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				826,975

Other Long-term Commitments (do not include OPEB):

Restricted Copiers	4	01-8689	01-7438 & 7439	154,732
Unrestricted Copiers	4	01-8689	01-7438 & 7439	201,048
QZAB #1	2	01-8660		1,000,000
QZAB #2	5	01-8660		1,000,000
QZAB #3	5	01-8689	01-7438 & 7439	1,041,666
QZAB #4	12	01-8660 & 8689	01-7438 & 7439	1,923,745
TOTAL:				6,148,166

Type of Commitment (continued):	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	826,975	826,975	826,975	826,975

Other Long-term Commitments (continued):

Restricted Copiers	114,734	79,746	40,940	34,767
Unrestricted Copiers	74,851	80,588	76,574	65,226
QZAB #1				
QZAB #2				
QZAB #3	208,333	208,333	208,333	208,333
QZAB #4	161,407	162,329	163,255	164,187
Total Annual Payments:	1,386,300	1,357,971	1,316,077	1,299,488
Has total annual payment increased over prior year (2016-17)?		No	No	No

S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(required if Yes to
increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	17,655,687.00	17,655,687.00
b. OPEB unfunded actuarial accrued liability (UAAL)	17,655,687.00	17,655,687.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Sep 18, 2015	Sep 18, 2015

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	2,180,422.00	2,180,422.00
1st Subsequent Year (2018-19)	2,180,422.00	2,180,422.00
2nd Subsequent Year (2019-20)	2,180,422.00	2,180,422.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	1,425,661.00	1,485,085.00
1st Subsequent Year (2018-19)	1,425,661.00	1,485,085.00
2nd Subsequent Year (2019-20)	1,425,661.00	1,485,085.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	1,039,306.00	1,039,306.00
1st Subsequent Year (2018-19)	1,089,234.00	1,089,234.00
2nd Subsequent Year (2019-20)	1,192,808.00	1,192,808.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	64	70
1st Subsequent Year (2018-19)	64	70
2nd Subsequent Year (2019-20)	64	70

4. Comments:

S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

		Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities			
a. Accrued liability for self-insurance programs			
b. Unfunded liability for self-insurance programs			

		Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs			
Current Year (2017-18)			
1st Subsequent Year (2018-19)			
2nd Subsequent Year (2019-20)			
b. Amount contributed (funded) for self-insurance programs			
Current Year (2017-18)			
1st Subsequent Year (2018-19)			
2nd Subsequent Year (2019-20)			

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	174.6	184.6	184.6	184.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

6. Amount included for any tentative salary schedule increases

--	--	--

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Certificated (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs		
If Yes, explain the nature of the new costs:		

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Certificated (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Certificated (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other
List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	416.3	382.7	382.7	382.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

3. Period covered by the agreement:

Begin Date:

--

End Date:

--

4. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

6. Amount included for any tentative salary schedule increases

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	201.0	172.4	172.4	172.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1.** Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5.** Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to the CDE.)
- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

Effective July 1, 2017, Douglas (Scott) Anderson became our new Deputy Superintendent of Business Services.

End of County Office First Interim Criteria and Standards Review

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First Interim
2017-18 Original Budget
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2017-18 Board Approved Operating Budget
Technical Review Checks
San Joaquin County Office of Education

San Joaquin County

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7690	3102	-320,682.00

Explanation:STRS on-behalf adjustment includes two employees that converted from STRS to PERS.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	7690	7200-7600	-340,476.00

Explanation:STRS on-behalf adjustment includes two employees that converted from STRS to PERS.

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2017-18 Projected Totals
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

Following is a chart of the various types of technical review checks and related requirements:

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7690	3102	-320,682.00

Explanation:STRS on-behalf adjustment includes two employees that converted from STRS to PERS.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	7690	7200-7600	-340,476.00

Explanation:STRS on-behalf adjustment includes two employees that converted from STRS to PERS.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2017-18 Actuals to Date
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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Checks Completed.