

***San Joaquin County Office of Education***  
**James A. Mousalimas, Superintendent of Schools**  
**2017-18 Second Interim Financial Report**  
**March 21, 2018**

**INTRODUCTION**

On January 10, 2018 Governor Brown released his 2018-19 budget proposal, the essential elements of which have been incorporated into the 2017-18 Second Interim Multiyear Projection. The Governor proposed a \$131.7 billion General Fund budget plan for 2018-19 that fills the state's Rainy Day Fund to its constitutional target and fully implements the state's K-12 Local Control Funding Formula (LCFF) two years ahead of schedule. With growing uncertainty about the impacts of new federal policies, combined with a longer-than-average economic expansion, the budget continues to bank higher revenues into reserves and pay down debts and liabilities. The Governor continues to emphasize the importance of preparing for the next recession, noting there have been 10 recessions since World War II and we are long overdue for the next.

For school districts and county offices of education that are below LCFF target amounts, the Governor's proposal would provide an increase of \$2.9 billion in LCFF gap funding over current levels which is adequate to fund the COLA, currently estimated at 2.51%, and completely close the remaining gap between 2017-18 funding levels and full LCFF implementation. Consistent with the past several years, the Governor also proposes one-time funding for schools in 2018-19 totaling \$1.8 billion (about \$295/ADA). Specifically, for county offices of education (COE's), the budget proposal includes \$55.2 million in ongoing funds to be divided among COE's for providing differentiated assistance to qualifying school districts based on dashboard results.

The 2017-18 Second 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 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.

One of our major budget objectives continues to be covering increasing costs for employee salaries and related benefits, including the impacts of a rising minimum wage and sky rocketing employer pension contributions in the face of modest revenue increases. 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 the Second 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 Second Interim Financial Report has been prepared in accordance with state-adopted Criteria and Standards. Twice 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 U.S. and state economies. Through February, 2018, state revenues exceeded the revised forecast by \$2.5 billion. With regard to the U.S. economic outlook, according to its March, 2018 quarterly report, UCLA economists predict that gross domestic product (GDP), the widely accepted indicator of economic health, will improve to 2.9% in 2018 but slow to 2.6% in 2019, followed by a sluggish 1.6% in 2020. They suggest that the reason for the slowdown is that the economy is currently enjoying full employment and that the growth in 2018 is largely attributable to spending by businesses to purchase equipment, intellectual property, and structures. These upfront investments will provide a short-term stimulus to the economy, which will run out of momentum by 2020. While wage growth is expected to steadily continue through 2020, UCLA predicts housing to remain relatively flat, primarily because of the anticipated interest rate hikes by the Federal Reserve. We know from experience that recessions are never predicted and thus we continue to watch all indicators very closely for signs of the next economic downturn.

The 2017-18 Second 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 components of the beginning balances for all reporting periods from estimates at Adopted Budget and actual beginning balances for all other reporting periods:

| <u>Categories</u>                            | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Special Education Program Reserves           | \$2,740,047.90                    | \$2,745,381.29                   | \$2,745,381.29                    |
| Special Education Restricted Grants/Programs | \$7,034,223.98                    | \$7,156,315.71                   | \$7,156,315.71                    |
| Other Restricted Programs                    | \$11,347,754.76                   | \$12,467,168.90                  | \$12,467,168.90                   |
| Court/Community Schools                      | \$1,518,042.66                    | \$3,072,597.19                   | \$3,072,597.19                    |
| Designated Unrestricted Programs             | \$47,159,159.39                   | \$50,759,121.71                  | \$50,759,121.71                   |
| Court/Community Schools Unrestricted Lottery | \$13,345.64                       | \$27,696.82                      | \$27,696.82                       |
| Special Education Unrestricted Lottery       | \$78,220.18                       | \$83,581.04                      | \$83,581.04                       |
| ROC/P Unrestricted Lottery                   | \$144,597.63                      | \$133,964.15                     | \$133,964.15                      |
| Lottery-Technology Support                   | \$774,620.39                      | \$818,757.59                     | \$818,757.59                      |
| Revolving-Petty Cash                         | \$2,825.00                        | \$2,825.00                       | \$2,825.00                        |
| Designated Economic Uncertainties            | \$2,146,683.00                    | \$2,039,838.00                   | \$2,039,838.00                    |
| Unrestricted Reserves                        | \$8,344,507.36                    | \$8,988,751.80                   | \$8,988,751.80                    |
| QZAB #1                                      | \$924,023.55                      | \$924,033.04                     | \$924,033.04                      |
| QZAB #2                                      | \$852,991.44                      | \$853,632.02                     | \$853,632.02                      |
| QZAB #3                                      | \$447,300.43                      | \$447,301.26                     | \$447,301.26                      |
| <b>Total General Fund</b>                    | <b><u>\$83,528,343.31</u></b>     | <b><u>\$90,520,965.52</u></b>    | <b><u>\$90,520,965.52</u></b>     |
| <b>Total TCSJ Fund 02 SACS General Fund</b>  | <b><u>\$5,120,942.29</u></b>      | <b><u>\$5,006,345.55</u></b>     | <b><u>\$5,006,345.55</u></b>      |
| <b>Total SACS General Funds 01 &amp; 02</b>  | <b><u>\$88,649,285.60</u></b>     | <b><u>\$95,527,311.07</u></b>    | <b><u>\$95,527,311.07</u></b>     |

**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 and Second Interim Financial Reports:

| <u>General Fund Revenue Sources</u>                 | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|---|-----------------------------------|----------------------------------|-----------------------------------|
| Restricted  | 59.82%                            | 60.28%                           | 60.21%                            |
| Designated Unrestricted                             | <u>35.37%</u>                     | <u>34.47%</u>                    | <u>35.17%</u>                     |
| <b>Total Restricted and Designated Unrestricted</b> | <b>95.19%</b>                     | <b>94.75%</b>                    | <b>95.38%</b>                     |
| Unrestricted  | 4.81%                             | 5.25%                            | 4.62%                             |
| <b>Total Revenue Percentages</b>                    | <b><u>100.00%</u></b>             | <b><u>100.00%</u></b>            | <b><u>100.00%</u></b>             |

**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>   |
|--|
| <b>1. Type C Students</b>  |
| 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                      |
| <b>2. Type A, B &amp; D Students</b>   |
| 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<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Type C Court/Camps                       | 155.00                            | 155.00                           | 155.00                            |
| Type C Community Schools                 | 935.00                            | 935.00                           | 935.00                            |
| Type C Charter Schools                   | <u>130.00</u>                     | <u>130.00</u>                    | <u>155.00</u>                     |
| <b>Total Court/Community Schools ADA</b> | <b><u>1,220.00</u></b>            | <b><u>1,220.00</u></b>           | <b><u>1,245.00</u></b>            |

**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<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Type "A & B" Community and Type "D" Homeless Schools | 205.00                            | 205.00                           | 205.00                            |
| SJCOE Special Education Program                      | <u>559.53</u>                     | <u>559.77</u>                    | <u>546.98</u>                     |
| <b>Total SJCOE ADA District LCFF</b>                 | <b><u>764.53</u></b>              | <b><u>764.77</u></b>             | <b><u>751.98</u></b>              |

**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<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|-----------------------|-----------------------------------|----------------------------------|-----------------------------------|
| 2017-18 LCFF Revenues | \$31,354,628.00                   | \$31,410,484.00                  | \$31,868,757.00                   |

**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 Second Interim Financial Report are (2.84%) of the General Fund Revenues.

| <u>General Fund Contributions</u>                   | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|---|-----------------------------------|----------------------------------|-----------------------------------|
| Court/Community to COSP Programs                    | (\$744,159.00)                    | (\$753,922.00)                   | (\$753,922.00)                    |
| Deferred Maintenance Special Ed Transfer            | \$185,217.00                      | \$180,686.00                     | \$180,009.00                      |
| Deferred Maintenance Technology Special Ed Transfer | \$0.00                            | \$4,531.00                       | \$5,208.00                        |
| Education Locally Restricted Programs               | (\$281,036.00)                    | (\$254,796.00)                   | (\$254,796.00)                    |
| TCSJ Fund 02 Transfer/Economic Uncertainties        | \$13,327.00                       | \$28,510.00                      | \$25,891.00                       |
| TCSJ (Teachers College of San Joaquin)              | (\$1,500,000.00)                  | (\$1,500,000.00)                 | (\$1,500,000.00)                  |
| Routine Repair 3% Requirement                       | (\$1,394,309.00)                  | (\$1,394,309.00)                 | (\$1,394,309.00)                  |
| Special Education – Pupil Services                  | (\$42,000.00)                     | (\$42,000.00)                    | (\$42,000.00)                     |
| <b>Total Contributions</b>                          | <b><u>(\$3,762,960.00)</u></b>    | <b><u>(\$3,731,300.00)</u></b>   | <b><u>(\$3,733,919.00)</u></b>    |

**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<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Academic Decathlon                                       | \$24,513.00                       | \$24,513.00                      | \$24,513.00                       |
| Academic Pentathlon                                      | \$15,096.00                       | \$15,096.00                      | \$15,096.00                       |
| Administrative Services                                  | \$192,515.00                      | \$192,515.00                     | \$192,515.00                      |
| ALICE Training   | \$58,738.00                       | \$58,738.00                      | \$58,738.00                       |
| Artist In Schools  | \$32,308.00                       | \$0.00                           | \$0.00                            |
| Automatic External Defibrillators                        | \$6,500.00                        | \$6,500.00                       | \$6,500.00                        |
| Building Budgets   | \$3,920,000.00                    | \$3,792,918.00                   | \$4,149,573.00                    |
| Business Education Alliance (BEA) Partnerships           | \$15,000.00                       | \$15,000.00                      | \$15,000.00                       |
| Business Services  | \$636,858.00                      | \$709,127.00                     | \$709,112.00                      |
| COE Legal  | \$180,000.00                      | \$180,000.00                     | \$180,000.00                      |
| COSP Reorganization                                      | \$500,000.00                      | \$500,000.00                     | \$500,000.00                      |
| Countywide Music Coordination                            | \$126,800.00                      | \$126,800.00                     | \$126,800.00                      |
| Credentialing Services                                   | \$9,249.00                        | \$9,249.00                       | \$9,229.00                        |
| Curriculum Services                                      | \$52,731.00                       | \$52,731.00                      | \$52,731.00                       |
| Deferred Maintenance General Fund                        | \$310,901.00                      | \$310,901.00                     | \$310,901.00                      |
| Direct Service School Districts (DSSD) Services          | \$500.00                          | \$500.00                         | \$500.00                          |
| Durham Ferry STEM Program                                | \$127,082.00                      | \$127,082.00                     | \$508,110.00                      |
| Early Childhood  | \$22,046.00                       | \$22,046.00                      | \$22,046.00                       |
| Education Services                                       | \$1,267,370.00                    | \$1,181,433.00                   | \$1,032,492.00                    |
| Emergency Preparedness                                   | \$10,000.00                       | \$10,000.00                      | \$10,000.00                       |
| FAB LAB  | \$186,246.00                      | \$673,046.00                     | \$673,046.00                      |
| Fingerprinting Services                                  | \$70,185.00                       | \$70,185.00                      | \$70,185.00                       |
| General Fund Unrestricted Salary & Benefits              | \$7,686,005.00                    | \$7,661,097.00                   | \$7,606,706.00                    |
| IT Cyber Security Awareness Training                     | \$10,000.00                       | \$10,000.00                      | \$10,000.00                       |
| LCAP Program & Fiscal Oversight                          | \$230,889.00                      | \$1,778,450.00                   | \$1,778,450.00                    |
| Leadership Training                                      | \$12,151.00                       | \$28,151.00                      | \$28,151.00                       |
| Lycoming   | \$58,919.00                       | \$58,919.00                      | \$58,919.00                       |
| Maintenance & Operations                                 | \$748,781.00                      | \$748,781.00                     | \$770,145.00                      |
| Migrant Ed Unallowable Expenses                          | \$0.00                            | \$245.00                         | \$245.00                          |
| Mock Trial   | \$10,142.00                       | \$10,142.00                      | \$10,142.00                       |
| Nelson Operations  | \$380,087.00                      | \$380,087.00                     | \$380,087.00                      |
| Outdoor Education  | \$382,119.00                      | \$382,119.00                     | \$382,119.00                      |
| Personnel External Services                              | \$188,381.00                      | \$178,261.00                     | \$172,536.00                      |
| Postage  | \$20,000.00                       | \$20,000.00                      | \$20,000.00                       |
| Property & Liability Losses                              | \$50,185.00                       | \$50,185.00                      | \$50,185.00                       |
| Public Information Officer                               | \$443,488.00                      | \$443,488.00                     | \$443,488.00                      |
| Research & Grant Development                             | \$357,066.00                      | \$357,066.00                     | \$357,066.00                      |
| Risk Management  | \$26,000.00                       | \$26,000.00                      | \$26,000.00                       |
| School District Organization                             | \$25,000.00                       | \$25,000.00                      | \$25,000.00                       |
| Science Fair   | \$5,944.00                        | \$5,944.00                       | \$5,944.00                        |
| Science Olympiad   | \$13,443.00                       | \$13,443.00                      | \$13,443.00                       |
| SJCOE ID Badges  | \$0.00                            | \$15,000.00                      | \$15,000.00                       |
| SJCOE Professional Learning for Classified Support Staff | \$0.00                            | \$0.00                           | \$2,570.00                        |
| SJCOE Special Needs                                      | \$285,000.00                      | \$244,019.00                     | \$244,019.00                      |
| Special Ed Instructional Assistant Recruitment           | \$0.00                            | \$40,981.00                      | \$40,981.00                       |
| Spelling Bee   | \$1,222.00                        | \$1,222.00                       | \$1,222.00                        |
| State Seal of Biliterycy                                 | \$0.00                            | \$7,240.00                       | \$7,240.00                        |
| Student Events   | \$248,728.00                      | \$254,796.00                     | \$254,796.00                      |
| Superintendent & Board                                   | \$207,889.00                      | \$210,739.00                     | \$210,739.00                      |
| Teacher Recruitment                                      | \$30,000.00                       | \$30,000.00                      | \$30,000.00                       |
| Teacher's College Operations                             | \$76,200.00                       | \$76,200.00                      | \$101,135.00                      |
| Technology Administrative                                | \$1,120,258.00                    | \$1,034,421.00                   | \$1,034,421.00                    |
| Transition Budget  | \$24,000.00                       | \$49,000.00                      | \$49,000.00                       |
| Tuition Reimbursement Program                            | \$2,000.00                        | \$2,000.00                       | \$2,000.00                        |
| WEC Operations   | \$436,812.00                      | \$436,812.00                     | \$436,812.00                      |
| Workers' Compensation                                    | \$10,700.00                       | \$10,700.00                      | \$10,700.00                       |
| <b>Total General Fund Unrestricted Contributions</b>     | <b><u>\$20,856,047.00</u></b>     | <b><u>\$22,668,888.00</u></b>    | <b><u>\$23,246,348.00</u></b>     |

**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 Second Interim financial reporting. The chart below summarizes the results of these revisions for 2017-18 Adopted Budget, First and Second Interim reporting periods.

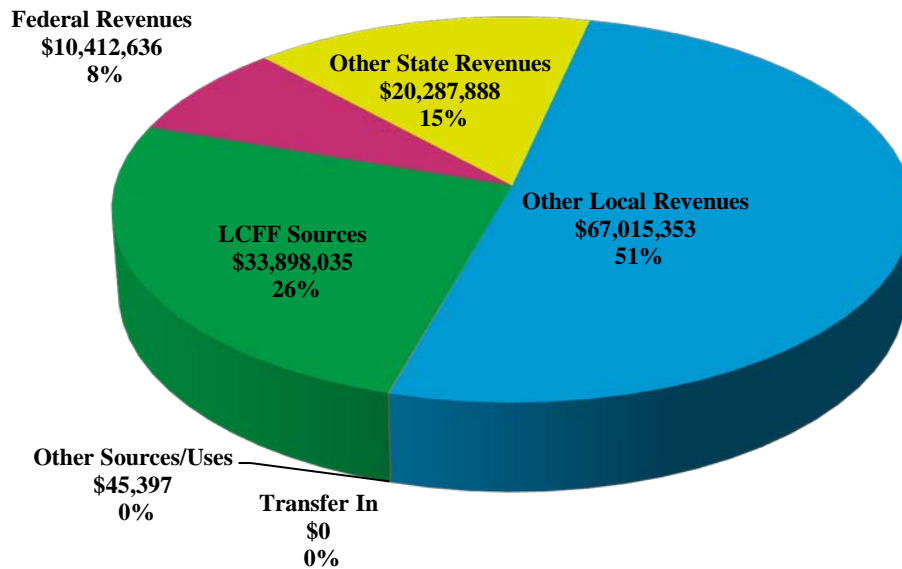
| <u>General Fund Revenue Categories</u>          | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|---|-----------------------------------|----------------------------------|-----------------------------------|
| <b><u>Restricted</u></b>                        |                                   |                                  |                                   |
| LCFF Sources                                    | \$3,418,381.00                    | \$3,339,238.00                   | \$3,490,999.00                    |
| Federal Revenues                                | \$9,649,034.00                    | \$10,380,567.00                  | \$10,412,636.00                   |
| Other State Revenues                            | \$13,258,093.00                   | \$15,918,126.00                  | \$16,765,044.00                   |
| Other Local Revenues                            | <u>\$45,123,106.00</u>            | <u>\$44,881,659.00</u>           | <u>\$44,861,890.00</u>            |
| <b>Subtotal Restricted Revenues</b>             | <b><u>\$71,448,614.00</u></b>     | <b><u>\$74,519,590.00</u></b>    | <b><u>\$75,530,569.00</u></b>     |
| Transfer In                                     | \$0.00                            | \$0.00                           | \$0.00                            |
| Other Sources/Uses                              | \$0.00                            | \$0.00                           | \$0.00                            |
| Contributions                                   | <u>\$3,762,960.00</u>             | <u>\$3,731,300.00</u>            | <u>\$3,733,919.00</u>             |
| <b>Total Restricted General Fund Revenues</b>   | <b><u>\$75,211,574.00</u></b>     | <b><u>\$78,250,890.00</u></b>    | <b><u>\$79,264,488.00</u></b>     |
| <b><u>Unrestricted</u></b>                      |                                   |                                  |                                   |
| LCFF Sources                                    | \$30,128,668.00                   | \$30,184,524.00                  | \$30,407,036.00                   |
| Federal Revenues                                | \$0.00                            | \$0.00                           | \$0.00                            |
| Other State Revenues                            | \$2,811,167.00                    | \$3,516,545.00                   | \$3,522,844.00                    |
| Other Local Revenues                            | <u>\$21,339,538.00</u>            | <u>\$21,583,887.00</u>           | <u>\$22,153,463.00</u>            |
| <b>Subtotal Unrestricted Revenues</b>           | <b><u>\$54,279,373.00</u></b>     | <b><u>\$55,284,956.00</u></b>    | <b><u>\$56,083,343.00</u></b>     |
| Transfer In/out                                 | \$0.00                            | \$0.00                           | \$0.00                            |
| Other Sources/Uses                              | \$0.00                            | \$19,169.00                      | \$45,397.00                       |
| Contributions                                   | <u>(\$3,762,960.00)</u>           | <u>(\$3,731,300.00)</u>          | <u>(\$3,733,919.00)</u>           |
| <b>Total Unrestricted General Fund Revenues</b> | <b><u>\$50,516,413.00</u></b>     | <b><u>\$51,572,825.00</u></b>    | <b><u>\$52,394,821.00</u></b>     |
| <b>Total General Fund Revenues</b>              | <b><u>\$125,727,987.00</u></b>    | <b><u>\$129,823,715.00</u></b>   | <b><u>\$131,659,309.00</u></b>    |

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

| <u>General Fund Revenue</u>          | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
| LCFF Sources                         | \$33,547,049.00                   | \$33,523,762.00                  | \$33,898,035.00                   |
| Federal Revenues                     | \$9,649,034.00                    | \$10,380,567.00                  | \$10,412,636.00                   |
| Other State Revenues                 | \$16,069,260.00                   | \$19,434,671.00                  | \$20,287,888.00                   |
| Other Local Revenues                 | \$66,462,644.00                   | \$66,465,546.00                  | \$67,015,353.00                   |
| Transfer In                          | \$0.00                            | \$0.00                           | \$0.00                            |
| Other Sources/Uses                   | \$0.00                            | \$19,169.00                      | \$45,397.00                       |
| Contribution to Restricted Resources | <u>\$0.00</u>                     | <u>\$0.00</u>                    | <u>\$0.00</u>                     |
| <b>Total General Fund Revenues</b>   | <b><u>\$125,727,987.00</u></b>    | <b><u>\$129,823,715.00</u></b>   | <b><u>\$131,659,309.00</u></b>    |

**GENERAL FUND REVENUES continued...**

## General Fund Revenues



### 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 Second Interim Financial Report. Comparisons from the 2017-18 Adopted Budget to the Second 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...**

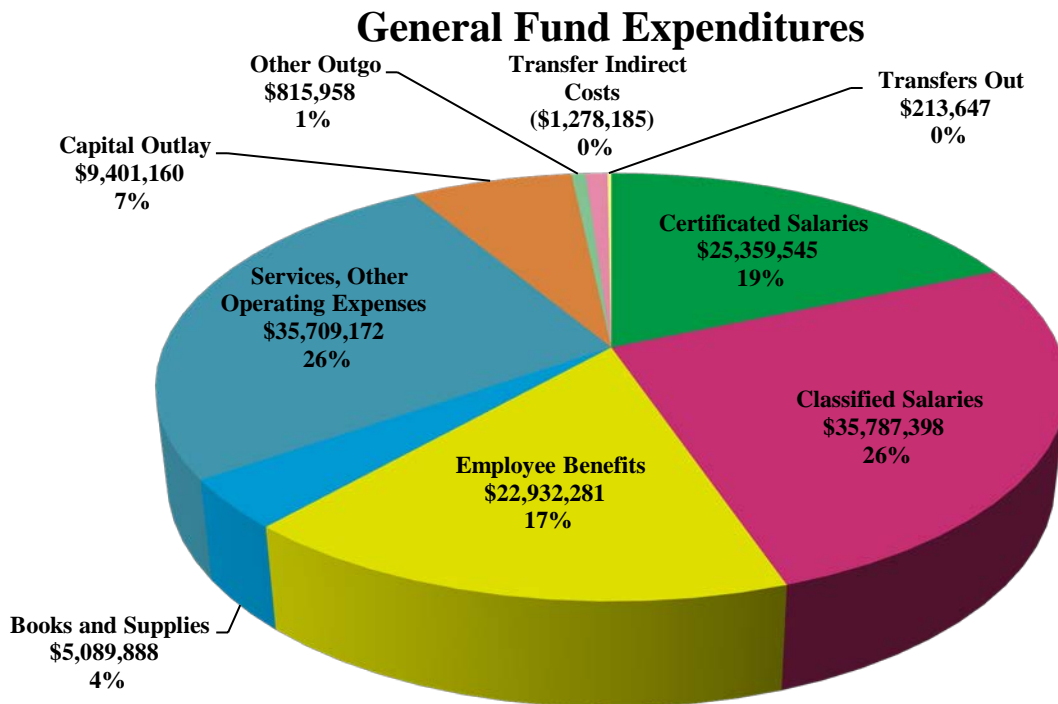
| <u>Expenditure Categories</u>                       | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|---|-----------------------------------|----------------------------------|-----------------------------------|
| <b><u>Restricted</u></b>                            |                                   |                                  |                                   |
| Certificated Salaries                               | \$16,628,857.00                   | \$16,619,077.00                  | \$16,731,068.00                   |
| Classified Salaries                                 | \$21,326,168.00                   | \$21,598,528.00                  | \$21,480,395.00                   |
| Employee Benefits                                   | \$14,484,050.00                   | \$14,512,762.00                  | \$14,506,997.00                   |
| Books and Supplies                                  | \$1,822,118.00                    | \$2,764,880.00                   | \$2,742,730.00                    |
| Services, Other Operating Expenses                  | \$16,566,569.00                   | \$19,065,972.00                  | \$19,321,885.00                   |
| Capital Outlay                                      | \$55,507.00                       | \$206,952.00                     | \$268,532.00                      |
| Other Outgo   | \$218,800.00                      | \$295,065.00                     | \$272,545.00                      |
| Direct Support Indirect Costs                       | \$5,760,728.00                    | \$6,110,141.00                   | \$6,189,643.00                    |
| <b>Subtotal Restricted Expenditures</b>             | <b>\$76,862,797.00</b>            | <b>\$81,173,377.00</b>           | <b>\$81,513,795.00</b>            |
| Transfer Out/Other Sources                          | \$150,000.00                      | \$150,000.00                     | \$191,600.00                      |
| <b>Total General Fund Restricted Expenditures</b>   | <b>\$77,012,797.00</b>            | <b>\$81,323,377.00</b>           | <b>\$81,705,395.00</b>            |
| <b><u>Unrestricted</u></b>                          |                                   |                                  |                                   |
| Certificated Salaries                               | \$8,257,940.00                    | \$8,458,549.00                   | \$8,628,477.00                    |
| Classified Salaries                                 | \$13,958,465.00                   | \$14,291,643.00                  | \$14,307,003.00                   |
| Employee Benefits                                   | \$8,234,637.00                    | \$8,397,429.00                   | \$8,425,284.00                    |
| Books and Supplies                                  | \$1,796,255.00                    | \$2,244,402.00                   | \$2,347,158.00                    |
| Services, Other Operating Expenses                  | \$15,814,494.00                   | \$16,825,945.00                  | \$16,387,287.00                   |
| Capital Outlay                                      | \$3,247,185.00                    | \$8,567,561.00                   | \$9,132,628.00                    |
| Other Outgo   | \$542,991.00                      | \$542,815.00                     | \$543,413.00                      |
| Indirect Costs                                      | (\$6,827,368.00)                  | (\$7,142,276.00)                 | (\$7,467,828.00)                  |
| <b>Subtotal Unrestricted Expenditures</b>           | <b>\$45,024,599.00</b>            | <b>\$52,186,068.00</b>           | <b>\$52,303,422.00</b>            |
| Transfer Out/Other Sources                          | \$58,047.00                       | \$22,047.00                      | \$22,047.00                       |
| <b>Total General Fund Unrestricted Expenditures</b> | <b>\$45,082,646.00</b>            | <b>\$52,208,115.00</b>           | <b>\$52,325,469.00</b>            |
| <b>Total General Fund Expenditures</b>              | <b>\$122,095,443.00</b>           | <b>\$133,531,492.00</b>          | <b>\$134,030,864.00</b>           |

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

| <u>General Fund Expenditures</u>       | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Certificated Salaries                  | \$24,886,797.00                   | \$25,077,626.00                  | \$25,359,545.00                   |
| Classified Salaries                    | \$35,284,633.00                   | \$35,890,171.00                  | \$35,787,398.00                   |
| Employee Benefits                      | \$22,718,687.00                   | \$22,910,191.00                  | \$22,932,281.00                   |
| Books and Supplies                     | \$3,618,373.00                    | \$5,009,282.00                   | \$5,089,888.00                    |
| Services, Other Operating Expenses     | \$32,381,063.00                   | \$35,891,917.00                  | \$35,709,172.00                   |
| Capital Outlay                         | \$3,302,692.00                    | \$8,774,513.00                   | \$9,401,160.00                    |
| Other Outgo                            | \$761,791.00                      | \$837,880.00                     | \$815,958.00                      |
| Transfer Indirect Costs                | (\$1,066,640.00)                  | (\$1,032,135.00)                 | (\$1,278,185.00)                  |
| Transfers Out                          | \$208,047.00                      | \$172,047.00                     | \$213,647.00                      |
| <b>Total General Fund Expenditures</b> | <b>\$122,095,443.00</b>           | <b>\$133,531,492.00</b>          | <b>\$134,030,864.00</b>           |



**GENERAL FUND EXPENDITURES** continued...



**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>Actuals</u>                      | <u>2017-18</u>                    | <u>2017-18</u>                      | <u>2017-18</u>                      |
|---|-------------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
| <u>Lottery</u>                                      | <u>Beg. Balance</u>                 | <u>Estimated</u>                  | <u>Estimated</u>                    | <u>Estimated</u>                    |
|   |                                     | <u>Revenues</u>                   | <u>Expenses</u>                     | <u>Ending Balance</u>               |
| <b><i>Restricted Lottery \$48.00 Per ADA</i></b>    |                                     |                                   |                                     |                                     |
| Court/Community Schools (COSP)                      | \$469,618.97                        | \$70,848.00                       | \$70,848.00                         | \$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                         | \$12,391.00                       | \$12,391.00                         | \$43,382.04                         |
| Special Education                                   | \$139,214.25                        | \$31,866.00                       | \$31,866.00                         | \$139,214.25                        |
| Venture Academy                                     | \$104,437.77                        | \$100,443.00                      | \$72,000.00                         | \$132,880.77                        |
| one.Charter   | \$15,781.13                         | \$16,961.00                       | \$11,535.00                         | \$21,207.13                         |
| Building Futures Charter                            | \$0.00                              | \$6,311.00                        | \$6,311.00                          | \$0.00                              |
| <b><i>Subtotal Lottery - Restricted</i></b>         | <b><i><u>\$903,289.06</u></i></b>   | <b><i><u>\$238,820.00</u></i></b> | <b><i><u>\$294,951.00</u></i></b>   | <b><i><u>\$847,158.06</u></i></b>   |
| <b><i>Unrestricted Lottery \$146.00 Per ADA</i></b> |                                     |                                   |                                     |                                     |
| Court/Camp Community Schools                        | \$27,696.82                         | \$100,806.00                      | \$100,806.00                        | \$27,696.82                         |
| ROC/P COSP Instructional Program                    | \$96,637.71                         | \$0.00                            | \$34,774.00                         | \$61,863.71                         |
| Adults in Correction Facilities                     | \$37,326.44                         | \$17,580.00                       | \$17,580.00                         | \$37,326.44                         |
| Special Education                                   | \$83,581.04                         | \$45,378.00                       | \$45,378.00                         | \$83,581.04                         |
| Technology Support                                  | \$818,757.59                        | \$163,766.00                      | \$388,371.00                        | \$594,152.59                        |
| Venture Academy                                     | \$213,966.00                        | \$285,538.00                      | \$355,573.00                        | \$143,931.00                        |
| one.Charter   | \$44,435.94                         | \$48,775.00                       | \$32,485.00                         | \$60,725.94                         |
| Building Futures Academy                            | \$42,821.08                         | \$17,980.00                       | \$17,980.00                         | \$42,821.08                         |
| <b><i>Subtotal Lottery - Unrestricted</i></b>       | <b><i><u>\$1,365,222.62</u></i></b> | <b><i><u>\$679,823.00</u></i></b> | <b><i><u>\$992,947.00</u></i></b>   | <b><i><u>\$1,052,098.62</u></i></b> |
| <b><i>Grand Total Lottery</i></b>                   | <b><i><u>\$2,268,511.68</u></i></b> | <b><i><u>\$918,643.00</u></i></b> | <b><i><u>\$1,287,898.00</u></i></b> | <b><i><u>\$1,899,256.68</u></i></b> |

## **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 12.38% 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 7.40% 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 and 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<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Beginning Balance                              | \$1,518,042.66                    | \$3,072,597.19                   | \$3,072,597.19                    |
| Revenue  | \$15,300,550.00                   | \$15,203,943.00                  | \$15,271,923.00                   |
| Expenses                                       | <u>(\$15,569,620.00)</u>          | <u>(\$16,258,532.00)</u>         | <u>(\$16,587,857.00)</u>          |
| <b>Estimated Ending Balances</b>               | <b><u>\$1,248,972.66</u></b>      | <b><u>\$2,018,008.19</u></b>     | <b><u>\$1,756,663.19</u></b>      |

**SPECIAL EDUCATION**

The Special Education program provides services to students from birth to 22-years. 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 1,000 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 34.29% 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 &amp; Grants</u> | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|---|-----------------------------------|----------------------------------|-----------------------------------|
| Beginning Balance                             | \$11,275,337.68                   | \$11,584,669.45                  | \$11,584,669.45                   |
| Revenue                                       | \$47,252,743.00                   | \$45,782,354.00                  | \$44,978,573.00                   |
| Expenses                                      | <u>(\$47,808,745.00)</u>          | <u>(\$46,753,905.00)</u>         | <u>(\$45,959,072.00)</u>          |
| <b>Estimated Ending Balances</b>              | <b><u>\$10,719,335.68</u></b>     | <b><u>\$10,613,118.45</u></b>    | <b><u>\$10,604,170.45</u></b>     |

**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>2017-18<br/>Beginning<br/>Balance</u> | <u>2017-18<br/>Estimated<br/>Revenues</u> | <u>2017-18<br/>Estimated<br/>Expenses</u> | <u>2017-18<br/>Estimated<br/>Ending Balance</u> |
|--|--|---|---|---|
| <b><u>Education Services - Team Budgets</u></b>      |  |   |   |   |
| Education Services - Main                            | \$580,932.52                             | (\$433,790.00)                            | \$147,142.00                              | \$0.52  |
| Education Services - Science                         | \$0.00                                   | \$672,981.00                              | \$672,981.00                              | \$0.00  |
| Education Services - Tech Summit                     | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00  |
| Education Services - Mathematics                     | \$0.00                                   | \$647,813.00                              | \$647,813.00                              | \$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 - History/Social Studies          | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00  |
| Education Services - Symposium Coordination          | \$0.00                                   | \$0.00                                    | \$0.00                                    | \$0.00  |
| Education Services - Instructional Rounds            | \$0.00                                   | \$94,950.00                               | \$94,950.00                               | \$0.00  |
| <b><u>Total Education Services -Team Budgets</u></b> | <b><u>\$580,932.52</u></b>               | <b><u>\$1,934,962.00</u></b>              | <b><u>\$2,515,894.00</u></b>              | <b><u>\$0.52</u></b>                            |

**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 (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 2.63% 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 Second Interim Financial Report are listed below:

| <u>Fund</u>  | <u>2017-18<br/>Adopted Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| <b>Child Development Fund Transfer</b><br>The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actual expenditures.   | <b>\$1,011,822.00</b>             | <b>\$971,668.00</b>              | <b>\$1,197,769.00</b>             |
| <b>General Fund Transfer to Child Development Fund 12</b><br>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. | <b>\$22,047.00</b>                | <b>\$22,047.00</b>               | <b>\$22,047.00</b>                |

**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 Second Interim Financial Report for the General Fund is listed below by restricted and unrestricted resources.

| <b>General Fund Ending Balances</b>       | <b>2017-18<br/>Beginning Balance</b> | <b>Surplus/ Deficit</b> | <b>Ending Balance</b>  |
|---|--------------------------------------|-------------------------|------------------------|
| <b>Restricted</b>                         | <b>\$27,255,142.45</b>               | <b>(\$2,440,907.00)</b> | <b>\$24,814,235.45</b> |
| <b>Unrestricted</b>                       | <b>\$68,272,168.62</b>               | <b>\$69,352.00</b>      | <b>\$68,341,520.62</b> |
| <b>Total General Fund Ending Balances</b> | <b>\$95,527,311.07</b>               | <b>(\$2,371,555.00)</b> | <b>\$93,155,756.07</b> |

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
- Audited Actuals ending balances for June 30, 2017
- Estimated ending balances for June 30, 2018

The General Fund is summarized below:

| <b>General Fund<br/>Fund 01&amp; Fund 02</b> | <b>2017-18<br/>Adopted Budget</b> | <b>2017-18<br/>First Interim</b> | <b>2017-18<br/>Second Interim</b> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| <b>Beginning Balance</b>                     | <b>\$88,649,287.00</b>            | <b>\$95,527,310.00</b>           | <b>\$95,527,310.00</b>            |
| <b>Revenue</b>                               | <b>\$125,727,987.00</b>           | <b>\$129,823,715.00</b>          | <b>\$131,659,309.00</b>           |
| <b>Expenses</b>                              | <b>(\$122,095,443.00)</b>         | <b>(\$133,531,492.00)</b>        | <b>(\$134,030,864.00)</b>         |
| <b>Ending Balance</b>                        | <b>\$92,281,831.00</b>            | <b>\$91,819,533.00</b>           | <b>\$93,155,755.00</b>            |

**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.

| <b>Teachers College of San Joaquin<br/>Fund 02</b> | <b>2017-18<br/>Adopted Budget</b> | <b>2017-18<br/>First Interim</b> | <b>2017-18<br/>Second Interim</b> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Beginning Balance                                  | \$5,120,942.29                    | \$5,006,345.55                   | \$5,006,345.55                    |
| Revenue  | \$6,989,468.00                    | \$7,037,072.00                   | \$7,118,441.00                    |
| Expenses   | (\$6,987,504.00)                  | (\$7,428,928.00)                 | (\$7,297,991.00)                  |
| <b>Ending Balance</b>                              | <b>\$5,122,906.29</b>             | <b>\$4,614,489.55</b>            | <b>\$4,826,795.55</b>             |

**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:

| <b>Charter Schools Special Reserve Fund 09</b> | <b>2017-18 Adopted Budget</b> | <b>2017-18 First Interim</b> | <b>2017-18 Second Interim</b> |
|--|-------------------------------|------------------------------|-------------------------------|
| Beginning Balance                              | \$3,722,167.00                | \$4,549,586.00               | \$4,549,586.00                |
| Revenue  | \$22,619,328.00               | \$22,859,931.00              | \$24,041,527.00               |
| Expenses                                       | <u>(\$22,351,865.00)</u>      | <u>(\$22,154,967.00)</u>     | <u>(\$23,237,591.00)</u>      |
| <b>Ending Balance</b>                          | <b><u>\$3,989,630.00</u></b>  | <b><u>\$5,254,550.00</u></b> | <b><u>\$5,353,522.00</u></b>  |

**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.

| <b>Special Education Pass-Through Fund 10</b> | <b>2017-18 Adopted Budget</b> | <b>2017-18 First Interim</b> | <b>2017-18 Second Interim</b> |
|---|-------------------------------|------------------------------|-------------------------------|
| Beginning Balance                             | \$0.00                        | \$0.00                       | \$0.00                        |
| Revenue                                       | \$47,841,126.00               | \$48,631,917.00              | \$49,123,339.00               |
| Expenses                                      | <u>(\$47,841,126.00)</u>      | <u>(\$48,631,917.00)</u>     | <u>(\$49,123,339.00)</u>      |
| <b>Ending Balance</b>                         | <b><u>\$0.00</u></b>          | <b><u>\$0.00</u></b>         | <b><u>\$0.00</u></b>          |

**ADULTS IN CORRECTIONS FUND 11**

The Adults in Correctional Facilities Fund (Fund 11) 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.

| <b>Adults in Corrections Fund 11</b> | <b>2017-18 Adopted Budget</b> | <b>2017-18 First Interim</b> | <b>2017-18 Second Interim</b> |
|--------------------------------------|-------------------------------|------------------------------|-------------------------------|
| Beginning Balance                    | \$112,081.00                  | \$133,549.00                 | \$133,549.00                  |
| Revenue                              | \$496,223.00                  | \$492,754.00                 | \$586,109.00                  |
| Expenses                             | <u>(\$496,223.00)</u>         | <u>(\$550,890.00)</u>        | <u>(\$664,245.00)</u>         |
| <b>Ending Balance</b>                | <b><u>\$112,081.00</u></b>    | <b><u>\$75,413.00</u></b>    | <b><u>\$55,413.00</u></b>     |

**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      | 2017-18 Second Interim     |
|---------------------------|----------------------------|----------------------------|----------------------------|
| Beginning Balance         | \$644,012.00               | \$720,542.00               | \$720,542.00               |
| Revenue                   | \$59,312,220.00            | \$59,621,220.00            | \$65,377,985.00            |
| Expenses                  | (\$59,548,718.00)          | (\$59,741,325.00)          | (\$65,498,090.00)          |
| <b>Ending Balance</b>     | <b><u>\$407,514.00</u></b> | <b><u>\$600,437.00</u></b> | <b><u>\$600,437.00</u></b> |

**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 | 2017-18 Second Interim |
|----------------------------------|----------------------------|-----------------------|------------------------|
| Beginning Balance                | \$365,786.00               | \$0.00                | \$0.00                 |
| Revenue                          | \$2,776.00                 | \$0.00                | \$0.00                 |
| Expenses                         | \$0.00                     | \$0.00                | \$0.00                 |
| <b>Ending Balance</b>            | <b><u>\$368,562.00</u></b> | <b><u>\$0.00</u></b>  | <b><u>\$0.00</u></b>   |



**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.

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

**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.

| <b>Special Insurance Fund - Retiree Benefit Reserves<br/>Fund 67</b> | <b>2017-18<br/>Adopted Budget</b> | <b>2017-18<br/>First Interim</b> | <b>2017-18<br/>Second Interim</b> |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Beginning Balance  | \$812,224.77                      | \$490,169.53                     | \$490,170.00                      |
| Revenue  | \$1,439,885.00                    | \$1,491,402.00                   | \$1,466,884.00                    |
| Expenses   | <u>(\$634,077.00)</u>             | <u>(\$648,132.00)</u>            | <u>(\$908,263.00)</u>             |
| <b>Ending Balance</b>  | <b><u>\$1,618,032.77</u></b>      | <b><u>\$1,333,439.53</u></b>     | <b><u>\$1,048,791.00</u></b>      |

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

| <b>Combined Totals<br/>Fund 67</b> | <b>2017-18<br/>Adopted Budget</b> | <b>2017-18<br/>First Interim</b> | <b>2017-18<br/>Second Interim</b> |
|------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
| Beginning Balance                  | \$1,401,959.38                    | \$1,230,781.87                   | \$1,230,782.00                    |
| Revenue                            | \$1,440,959.00                    | \$1,492,476.00                   | \$1,467,958.00                    |
| Expenses                           | <u>(\$634,077.00)</u>             | <u>(\$648,132.00)</u>            | <u>(\$908,263.00)</u>             |
| <b>Ending Balance</b>              | <b><u>\$2,208,841.38</u></b>      | <b><u>\$2,075,125.87</u></b>     | <b><u>\$1,790,477.00</u></b>      |

**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.

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

**ALL FUNDS HISTORY**

Illustrated below is the summary of all funds for 2016-17 Audited Actuals through 2017-18 Second Interim.

| <b>All Funds</b>                               | <b>2016-17<br/>Audited Actuals</b> | <b>2017-18<br/>Adopted Budget</b> | <b>2017-18<br/>First Interim</b> | <b>2017-18<br/>Second Interim</b> |
|--|------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
| Beginning Balance                              | \$94,295,841.28                    | \$101,895,291.28                  | \$109,294,939.64                 | \$109,294,939.64                  |
| Revenue  | \$231,541,495.88                   | \$257,440,619.00                  | \$262,922,013.00                 | \$272,256,227.00                  |
| <b>Total Resources</b>                         | <b><u>\$325,837,337.16</u></b>     | <b><u>\$359,335,910.28</u></b>    | <b><u>\$372,216,952.64</u></b>   | <b><u>\$381,551,166.64</u></b>    |
| Expenses                                       | \$216,542,397.52                   | \$252,967,452.00                  | \$265,258,723.00                 | \$273,462,392.00                  |
| <b>Ending Balance</b>                          | <b><u>\$109,294,939.64</u></b>     | <b><u>\$106,368,458.28</u></b>    | <b><u>\$106,958,229.64</u></b>   | <b><u>\$108,088,774.64</u></b>    |
| <b>Total Expenditures &amp; Ending Balance</b> | <b><u>\$325,837,337.16</u></b>     | <b><u>\$359,335,910.28</u></b>    | <b><u>\$372,216,952.64</u></b>   | <b><u>\$381,551,166.64</u></b>    |

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

| Line # | Description   | Column A                          | Column B                           | Column C                          | Column D                     | Column E                           |
|--------|---|-----------------------------------|------------------------------------|-----------------------------------|------------------------------|------------------------------------|
|        |   | Audited Actuals Balance 6/30/2016 | Audited Actuals Surplus or Deficit | Audited Actuals Balance 6/30/2017 | Estimated Surplus or Deficit | 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                    | (\$1,514,687.00)             | \$1,230,694.29                     |
| 3      | Sp Ed & SELPA Restricted Grants/Programs                        | \$5,748,289.98                    | \$1,408,025.73                     | \$7,156,315.71                    | \$597,889.00                 | \$7,754,204.71                     |
| 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                   | (\$1,318,668.00)             | \$11,148,500.90                    |
| 6      | <b>SUBTOTAL RESTRICTED PROGRAMS</b>                             | <b>\$19,802,256.64</b>            | <b>\$2,566,609.26</b>              | <b>\$22,368,865.90</b>            | <b>(\$2,235,466.00)</b>      | <b>\$20,133,399.90</b>             |
| 7      | Designated Unrestricted Programs                                | \$43,609,422.05                   | \$10,222,296.85                    | \$53,831,718.90                   | (\$1,247,445.00)             | \$52,584,273.90                    |
| 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                      | (\$34,774.00)                | \$99,190.15                        |
| 11     | Lottery - Technology Support                                    | \$770,237.39                      | \$48,520.20                        | \$818,757.59                      | (\$224,605.00)               | \$594,152.59                       |
| 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                    | \$494,820.00                 | \$2,534,658.00                     |
| 14     | Unrestricted Reserves   | \$8,055,954.36                    | \$932,797.44                       | \$8,988,751.80                    | \$1,198,221.00               | \$10,186,972.80                    |
| 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     | <b>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES</b> | <b>\$57,076,488.67</b>            | <b>\$11,075,610.95</b>             | <b>\$68,152,099.62</b>            | <b>\$43,461.00</b>           | <b>\$68,195,560.62</b>             |
| 19     | <b>TOTAL GENERAL FUND (CDE SACS Financial Reports)</b>          | <b>\$76,878,745.31</b>            | <b>\$13,642,220.21</b>             | <b>\$90,520,965.52</b>            | <b>(\$2,192,005.00)</b>      | <b>\$88,328,960.52</b>             |

| <b>TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)</b> |  |                       |                     |                       |                       |                       |
|---|--|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 20  | Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted                         | \$4,639,460.29        | \$246,816.26        | \$4,886,276.55        | (\$205,441.00)        | \$4,680,835.55        |
| 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          | \$25,891.00           | \$145,960.00          |
| 22  | <b>TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)</b> | <b>\$4,751,230.29</b> | <b>\$255,115.26</b> | <b>\$5,006,345.55</b> | <b>(\$179,550.00)</b> | <b>\$4,826,795.55</b> |

|    |   |                        |                        |                        |                         |                        |
|----|---|------------------------|------------------------|------------------------|-------------------------|------------------------|
| 23 | <b>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</b>                             | <b>\$24,441,716.93</b> | <b>\$2,813,425.52</b>  | <b>\$27,255,142.45</b> | <b>(\$2,440,907.00)</b> | <b>\$24,814,235.45</b> |
| 24 | <b>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES FUND 01 + FUND 02</b> | <b>\$57,188,258.67</b> | <b>\$11,083,909.95</b> | <b>\$68,272,168.62</b> | <b>\$69,352.00</b>      | <b>\$68,341,520.62</b> |
| 25 | <b>TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)</b>               | <b>\$81,629,975.60</b> | <b>\$13,897,335.47</b> | <b>\$95,527,311.07</b> | <b>(\$2,371,555.00)</b> | <b>\$93,155,756.07</b> |

| <b>OTHER FUNDS</b> |   |                |                  |                |                |                |
|--------------------|---|----------------|------------------|----------------|----------------|----------------|
| 26                 | Charter Fund (Fund 09)                        | \$3,269,804.30 | \$1,279,781.79   | \$4,549,586.09 | \$803,936.00   | \$5,353,522.09 |
| 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   | (\$78,136.00)  | \$55,412.96    |
| 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 | \$559,695.00   | \$1,790,476.87 |
| 32                 | Retiree Benefit Trust Fund (Fund 71)          | \$0.00         | \$7,133,170.11   | \$7,133,170.11 | \$0.00         | \$7,133,170.11 |

|    |                        |                        |                        |                         |                         |                         |
|----|------------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|
| 33 | <b>TOTAL ALL FUNDS</b> | <b>\$94,295,841.28</b> | <b>\$14,999,098.36</b> | <b>\$109,294,939.64</b> | <b>(\$1,206,165.00)</b> | <b>\$108,088,774.64</b> |
|----|------------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|

**ALL FUNDS REVENUE/EXPENDITURE SUMMARY  
2017-18 SECOND INTERIM**

|  | <u>2017-18<br/>Budget</u> | <u>2017-18<br/>First Interim</u> | <u>2017-18<br/>Second Interim</u> |
|--|---------------------------|----------------------------------|-----------------------------------|
| <b>Beginning Balance All Funds July 1st</b>                      | <b>\$101,895,291.28</b>   | <b>\$109,294,939.64</b>          | <b>\$109,294,939.64</b>           |
| <b><u>REVENUES</u></b>   |                           |                                  |                                   |
| General Fund 01  | \$118,738,519.00          | \$122,786,643.00                 | \$124,540,868.00                  |
| Teachers College of SJ Fund 02                                   | \$6,989,468.00            | \$7,037,072.00                   | \$7,118,441.00                    |
| Charter Fund 09  | \$22,619,328.00           | \$22,859,931.00                  | \$24,041,527.00                   |
| Special Education Pass Thru Fund 10                              | \$47,841,126.00           | \$48,631,917.00                  | \$49,123,339.00                   |
| Adults In Corrections Fund 11                                    | \$496,223.00              | \$492,754.00                     | \$586,109.00                      |
| Child Development Fund 12  | \$59,312,220.00           | \$59,621,220.00                  | \$65,377,985.00                   |
| County School Facilities Fund 35                                 | \$2,776.00                | \$0.00                           | \$0.00                            |
| Special Insurance Fund 67  | \$1,440,959.00            | \$1,492,476.00                   | \$1,467,958.00                    |
| Retiree Benefit Trust Fund 71                                    | \$0.00                    | \$0.00                           | \$0.00                            |
| <b>Subtotal All Funds Revenues</b>                               | <b>\$257,440,619.00</b>   | <b>\$262,922,013.00</b>          | <b>\$272,256,227.00</b>           |
| <b>Total Beginning Balance and Revenue All Funds</b>             | <b>\$359,335,910.28</b>   | <b>\$372,216,952.64</b>          | <b>\$381,551,166.64</b>           |
| <b><u>EXPENDITURES</u></b>                                       |                           |                                  |                                   |
| General Fund 01  | \$115,107,939.00          | \$126,102,564.00                 | \$126,732,873.00                  |
| Teachers College of SJ Fund 02                                   | \$6,987,504.00            | \$7,428,928.00                   | \$7,297,991.00                    |
| Charter Fund 09  | \$22,351,865.00           | \$22,154,967.00                  | \$23,237,591.00                   |
| Special Education Pass Thru Fund 10                              | \$47,841,126.00           | \$48,631,917.00                  | \$49,123,339.00                   |
| Adults In Corrections Fund 11                                    | \$496,223.00              | \$550,890.00                     | \$664,245.00                      |
| Child Development Fund 12  | \$59,548,718.00           | \$59,741,325.00                  | \$65,498,090.00                   |
| County School Facilities Fund 35                                 | \$0.00                    | \$0.00                           | \$0.00                            |
| Special Insurance Fund 67  | \$634,077.00              | \$648,132.00                     | \$908,263.00                      |
| Retiree Benefit Trust Fund 71                                    | \$0.00                    | \$0.00                           | \$0.00                            |
| <b>Subtotal All Funds Expenditures</b>                           | <b>\$252,967,452.00</b>   | <b>\$265,258,723.00</b>          | <b>\$273,462,392.00</b>           |
| Estimated Ending Balance General Fund                            | \$87,158,923.31           | \$87,205,044.52                  | \$88,328,960.52                   |
| Estimated Ending Balance All Other Funds                         | \$19,209,534.97           | \$19,753,185.12                  | \$19,759,814.12                   |
| <b>Estimated Ending Balance All Funds June 30th</b>              | <b>\$106,368,458.28</b>   | <b>\$106,958,229.64</b>          | <b>\$108,088,774.64</b>           |
| <b>Total Expenditures and Estimated Ending Balance All Funds</b> | <b>\$359,335,910.28</b>   | <b>\$372,216,952.64</b>          | <b>\$381,551,166.64</b>           |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>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                              | \$30,442,493.00           | \$30,442,493.00                   | \$0.00                         | \$30,442,493.00                           | 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                              | \$1,519,601.00            | \$1,519,601.00                    | \$18,510,525.00                | -\$16,990,924.00                          | 2                           |
| 7        | Special Education - Mid-Year Growth Reserve   | 6500             | 1027         | \$180,000.00                        | \$69,002.00               | \$249,002.00                      | \$0.00                         | \$249,002.00                              | 2                           |
| 8        | Special Education - NPS -Non Public Schools<br>EIBT - Early Intervention Behavioral Treatment Reserve | 6500             | 1028         | \$927,754.04                        | -\$927,754.00             | \$0.04                            | \$0.00                         | \$0.04                                    | 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                            | \$5,483,916.00                 | -\$5,483,916.00                           | 2                           |
| 11       | Special Education - Maximization SELPA - Special Education<br>Local Planning Area                     | 6500             | 1090         | \$316,328.25                        | \$4,715.00                | \$321,043.25                      | \$0.00                         | \$321,043.25                              | 2                           |

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

| Column A                            | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|-------------------------------------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #                              | Management Description   | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 12                                  | Special Education - Pupil Services   | 6500             | 1500         | \$0.00                              | \$42,000.00               | \$42,000.00                       | \$851,397.00                   | -\$809,397.00                             | 2                           |
| 13                                  | Special Education - Instructional Administration   | 6500             | 1600         | \$0.00                              | \$0.00                    | \$0.00                            | \$746,008.00                   | -\$746,008.00                             | 2                           |
| 14                                  | Special Education - School Administration  | 6500             | 1610         | \$0.00                              | \$0.00                    | \$0.00                            | \$2,353,392.00                 | -\$2,353,392.00                           | 2                           |
| 15                                  | Special Education - Maintenance & Operations   | 6500             | 1700         | \$0.00                              | \$0.00                    | \$0.00                            | \$1,540,904.00                 | -\$1,540,904.00                           | 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<br>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                           |
| <b>Total by Ending Balance Line</b> |  |                  |              | <b>\$2,745,381.29</b>               | <b>\$31,348,337.00</b>    | <b>\$34,093,718.29</b>            | <b>\$32,863,024.00</b>         | <b>\$1,230,694.29</b>                     | <b>2</b>                    |
| 19                                  | SELPA - Special Education Local Planning - Federal<br>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<br>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                           |

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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance                         |        |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|--------|
| Line #   | Management Description   | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Line # |
| 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      |
| 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             | 2219         | \$0.00                              | \$15,823.00               | \$15,823.00                       | \$15,823.00                    | \$0.00                                    | 3      |
| 26       | 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      |
| 27       | 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      |
| 28       | Special Education - Educator Effectiveness   | 6264             | 1459         | \$42,493.84                         | \$0.00                    | \$42,493.84                       | \$42,493.00                    | \$0.84                                    | 3      |
| 29       | Special Education - Lottery Restricted   | 6300             | 1026         | \$139,214.25                        | \$31,866.00               | \$171,080.25                      | \$31,866.00                    | \$139,214.25                              | 3      |
| 30       | SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies   | 6500             | 2010         | \$56,740.63                         | \$138,890.00              | \$195,630.63                      | \$171,797.00                   | \$23,833.63                               | 3      |
| 31       | SELPA - Special Education Local Planning Area - Out of Home Care   | 6500             | 2030         | \$3,992,484.80                      | \$1,935,222.00            | \$5,927,706.80                    | \$1,048,214.00                 | \$4,879,492.80                            | 3      |
| 32       | 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      |

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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description   | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 33       | 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                           |
| 34       | SELPA - Special Education Local Planning - Personnel Development   | 6500             | 2110         | \$0.00                              | \$7,164.00                | \$7,164.00                        | \$7,164.00                     | \$0.00                                    | 3                           |
| 35       | 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                           |
| 36       | Special Education - Mental Health Prop 98  | 6512             | 1322         | \$0.00                              | \$721,589.00              | \$721,589.00                      | \$721,589.00                   | \$0.00                                    | 3                           |
| 37       | 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                           |
| 38       | 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                           |
| 39       | Special Education - Venture Academy - Mental Health Services   | 6512             | 3214         | \$6,728.72                          | \$40,356.00               | \$47,084.72                       | \$40,369.00                    | \$6,715.72                                | 3                           |
| 40       | Special Education - Infant Discretionary   | 6515             | 1112         | \$0.00                              | \$6,849.00                | \$6,849.00                        | \$6,849.00                     | \$0.00                                    | 3                           |
| 41       | SELPA - Special Education Local Planning - Workability I   | 6520             | 2200         | \$0.00                              | \$296,226.00              | \$296,226.00                      | \$296,226.00                   | \$0.00                                    | 3                           |
| 42       | SELPA - Special Education Local Planning Area - Inservice Administration Budget                                  | 9010             | 2160         | \$54,005.94                         | \$38,000.00               | \$92,005.94                       | \$50,691.00                    | \$41,314.94                               | 3                           |
| 43       | SELPA - Special Education Local Planning - CAPTAIN California Autism Professional Training & Information Network | 9010             | 2161         | \$12,330.75                         | \$24,006.00               | \$36,336.75                       | \$33,458.00                    | \$2,878.75                                | 3                           |



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

| Column A                            | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |          |
|-------------------------------------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|----------|
| Line #                              | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line #   |
| 44                                  | SELPA - Special Education Local Planning - 504 Training  | 9010          | 2162      | \$10,279.32                      | \$1,326.00             | \$11,605.32                    | \$3,513.00                  | \$8,092.32                             | 3        |
| 45                                  | SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers | 9010          | 2166      | \$41,353.12                      | \$25,000.00            | \$66,353.12                    | \$31,697.00                 | \$34,656.12                            | 3        |
| 46                                  | 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        |
| 47                                  | 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        |
| 48                                  | 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        |
| 49                                  | SELPA - Special Education Local Planning - Workability Region 4                                  | 9010          | 2202      | \$1,821.52                       | \$0.00                 | \$1,821.52                     | \$327.00                    | \$1,494.52                             | 3        |
| 50                                  | 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        |
| 51                                  | 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        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$7,156,315.71</b>            | <b>\$7,065,785.00</b>  | <b>\$14,222,100.71</b>         | <b>\$6,467,896.00</b>       | <b>\$7,754,204.71</b>                  | <b>3</b> |
| 52                                  | Title I Part A Basic Grant - COSP - County Operated Schools & Programs                           | 3010          | 3349      | \$0.00                           | \$976,296.00           | \$976,296.00                   | \$976,296.00                | \$0.00                                 | 5        |
| 53                                  | Title I Low Income/Neglected - COSP - County Operated Schools & Programs                         | 3010          | 3351      | \$0.00                           | \$64,097.00            | \$64,097.00                    | \$64,097.00                 | \$0.00                                 | 5        |

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

| Line # | Management Description  | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Ending Balance Line # |
|--------|---|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------------------|
| 54     | 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                     |
| 55     | 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                     |
| 56     | 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                     |
| 57     | Migrant Education - CPIN - California Preschool Instructional Network             | 3045          | 7616      | \$0.00                           | \$3,269.00             | \$3,269.00                     | \$3,269.00                  | \$0.00                                 | 5                     |
| 58     | Migrant Education - Ripon   | 3060          | 6020      | \$0.00                           | \$0.00                 | \$0.00                         | \$1,859.00                  | -\$1,859.00                            | 5                     |
| 59     | Migrant Education - Contra Costa County   | 3060          | 6024      | \$0.00                           | \$0.00                 | \$0.00                         | \$2,101.00                  | -\$2,101.00                            | 5                     |
| 60     | Migrant Education - Banta   | 3060          | 6025      | \$0.00                           | \$0.00                 | \$0.00                         | \$100.00                    | -\$100.00                              | 5                     |
| 61     | Migrant Education - Escalon   | 3060          | 6029      | \$0.00                           | \$0.00                 | \$0.00                         | \$11,809.00                 | -\$11,809.00                           | 5                     |
| 62     | Migrant Education - New Hope  | 3060          | 6031      | \$0.00                           | \$0.00                 | \$0.00                         | \$2,094.00                  | -\$2,094.00                            | 5                     |
| 63     | Migrant Education - Tracy   | 3060          | 6032      | \$0.00                           | \$0.00                 | \$0.00                         | \$10,914.00                 | -\$10,914.00                           | 5                     |
| 64     | Migrant Education - Administration  | 3060          | 6080      | \$0.00                           | \$2,589,296.00         | \$2,589,296.00                 | \$565,620.00                | \$2,023,676.00                         | 5                     |

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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description                                 | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 65       | Migrant Education - Centralized Services               | 3060             | 6082         | \$0.00                              | \$0.00                    | \$0.00                            | \$140,976.00                   | -\$140,976.00                             | 5                           |
| 66       | Migrant Education - Out of School Youth                | 3060             | 6083         | \$0.00                              | \$0.00                    | \$0.00                            | \$82,036.00                    | -\$82,036.00                              | 5                           |
| 67       | Migrant Education - Parent Participation               | 3060             | 6084         | \$0.00                              | \$0.00                    | \$0.00                            | \$179,987.00                   | -\$179,987.00                             | 5                           |
| 68       | Migrant Education - School Readiness                   | 3060             | 6085         | \$0.00                              | \$0.00                    | \$0.00                            | \$193,685.00                   | -\$193,685.00                             | 5                           |
| 69       | Migrant Education - Identification & Recruitment       | 3060             | 6086         | \$0.00                              | \$0.00                    | \$0.00                            | \$509,830.00                   | -\$509,830.00                             | 5                           |
| 70       | Migrant Education - Health                             | 3060             | 6087         | \$0.00                              | \$0.00                    | \$0.00                            | \$178,448.00                   | -\$178,448.00                             | 5                           |
| 71       | Migrant Education - Migrant District Service Agreement | 3060             | 6088         | \$0.00                              | \$0.00                    | \$0.00                            | \$135,912.00                   | -\$135,912.00                             | 5                           |
| 72       | Migrant Education - Staff Development                  | 3060             | 6092         | \$0.00                              | \$0.00                    | \$0.00                            | \$10,741.00                    | -\$10,741.00                              | 5                           |
| 73       | Migrant Education - Stockton                           | 3060             | 6093         | \$0.00                              | \$0.00                    | \$0.00                            | \$169,689.00                   | -\$169,689.00                             | 5                           |
| 74       | Migrant Education - Lodi                               | 3060             | 6094         | \$0.00                              | \$0.00                    | \$0.00                            | \$177,114.00                   | -\$177,114.00                             | 5                           |
| 75       | Migrant Education - Linden                             | 3060             | 6095         | \$0.00                              | \$0.00                    | \$0.00                            | \$23,297.00                    | -\$23,297.00                              | 5                           |

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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description                                 | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 76       | Migrant Education - Manteca                            | 3060             | 6096         | \$0.00                              | \$0.00                    | \$0.00                            | \$193,084.00                   | -\$193,084.00                             | 5                           |
| 77       | Migrant Education - Summer School Ripon                | 3061             | 6020         | \$0.00                              | \$0.00                    | \$0.00                            | \$311.00                       | -\$311.00                                 | 5                           |
| 78       | Migrant Education - Summer School Contra Costa County  | 3061             | 6024         | \$0.00                              | \$0.00                    | \$0.00                            | \$469.00                       | -\$469.00                                 | 5                           |
| 79       | Migrant Education - Summer School Escalon              | 3061             | 6029         | \$0.00                              | \$0.00                    | \$0.00                            | \$21,579.00                    | -\$21,579.00                              | 5                           |
| 80       | Migrant Education - Summer School New Hope             | 3061             | 6031         | \$0.00                              | \$0.00                    | \$0.00                            | \$345.00                       | -\$345.00                                 | 5                           |
| 81       | Migrant Education - Summer School Tracy                | 3061             | 6032         | \$0.00                              | \$0.00                    | \$0.00                            | \$2,524.00                     | -\$2,524.00                               | 5                           |
| 82       | Migrant Education - Summer School Administration       | 3061             | 6080         | \$0.00                              | \$788,414.00              | \$788,414.00                      | \$46,116.00                    | \$742,298.00                              | 5                           |
| 83       | Migrant Education - Summer School Centralized Services | 3061             | 6082         | \$0.00                              | \$0.00                    | \$0.00                            | \$205,283.00                   | -\$205,283.00                             | 5                           |
| 84       | Migrant Education - Summer School Out of School Youth  | 3061             | 6083         | \$0.00                              | \$0.00                    | \$0.00                            | \$12,762.00                    | -\$12,762.00                              | 5                           |
| 85       | Migrant Education - Summer School Parent Participation | 3061             | 6084         | \$0.00                              | \$0.00                    | \$0.00                            | \$701.00                       | -\$701.00                                 | 5                           |
| 86       | Migrant Education - Summer School - School Readiness   | 3061             | 6085         | \$0.00                              | \$0.00                    | \$0.00                            | \$37,057.00                    | -\$37,057.00                              | 5                           |

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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description   | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 87       | Migrant Education - Summer School Health                             | 3061             | 6087         | \$0.00                              | \$0.00                    | \$0.00                            | \$4,000.00                     | -\$4,000.00                               | 5                           |
| 88       | Migrant Education - Summer School Migrant District Service Agreement | 3061             | 6088         | \$0.00                              | \$0.00                    | \$0.00                            | \$235,145.00                   | -\$235,145.00                             | 5                           |
| 89       | Migrant Education - Summer School Stockton                           | 3061             | 6093         | \$0.00                              | \$0.00                    | \$0.00                            | \$34,192.00                    | -\$34,192.00                              | 5                           |
| 90       | Migrant Education - Summer School Lodi                               | 3061             | 6094         | \$0.00                              | \$0.00                    | \$0.00                            | \$44,230.00                    | -\$44,230.00                              | 5                           |
| 91       | Migrant Education - Summer School Linden                             | 3061             | 6095         | \$0.00                              | \$0.00                    | \$0.00                            | \$23,918.00                    | -\$23,918.00                              | 5                           |
| 92       | Migrant Education - Summer School Manteca                            | 3061             | 6096         | \$0.00                              | \$0.00                    | \$0.00                            | \$82,682.00                    | -\$82,682.00                              | 5                           |
| 93       | Migrant Education - Summer School Leadership                         | 3061             | 6098         | \$0.00                              | \$0.00                    | \$0.00                            | \$37,100.00                    | -\$37,100.00                              | 5                           |
| 94       | School Readiness Migrant Education                                   | 3110             | 6021         | \$0.00                              | \$145,340.00              | \$145,340.00                      | \$145,340.00                   | \$0.00                                    | 5                           |
| 95       | Venture Special Education Local Planning                             | 3310             | 3860         | \$0.00                              | \$161,236.00              | \$161,236.00                      | \$161,236.00                   | \$0.00                                    | 5                           |
| 96       | VEA - Vocational Education Act - Secondary Education Section 131     | 3550             | 6570         | \$0.00                              | \$38,724.00               | \$38,724.00                       | \$38,724.00                    | \$0.00                                    | 5                           |
| 97       | VEA - Vocational Education Act - Adult Education Section 132         | 3555             | 6580         | \$0.00                              | \$31,169.00               | \$31,169.00                       | \$31,169.00                    | \$0.00                                    | 5                           |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 98       | 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                           |
| 99       | 21st Century CLC - Community Learning Centers Core/Supplemental                       | 4124             | 6375         | \$0.00                              | \$533,861.00              | \$533,861.00                      | \$533,861.00                   | \$0.00                                    | 5                           |
| 100      | 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                           |
| 101      | Title III NCLB - No Child Left Behind - LEP - Limited English Proficient - Consortium | 4203             | 6112         | \$0.00                              | \$58,928.00               | \$58,928.00                       | \$58,928.00                    | \$0.00                                    | 5                           |
| 102      | Title III - LEP - Limited English Proficient - Consortium Carryover                   | 4203             | 6113         | \$0.00                              | \$25,004.00               | \$25,004.00                       | \$25,004.00                    | \$0.00                                    | 5                           |
| 103      | 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                           |
| 104      | 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                           |
| 105      | Child Nutrition / Food Service - COSP - County Operated Schools & Programs            | 5310             | 3690         | \$0.00                              | \$508,928.00              | \$508,928.00                      | \$508,928.00                   | \$0.00                                    | 5                           |
| 106      | Child Nutrition / Food Services - Outdoor Education                                   | 5310             | 7600         | \$0.00                              | \$51,025.00               | \$51,025.00                       | \$51,025.00                    | \$0.00                                    | 5                           |
| 107      | 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                           |
| 108      | Education for the Homeless  | 5630             | 3435         | \$0.00                              | \$37,638.00               | \$37,638.00                       | \$37,638.00                    | \$0.00                                    | 5                           |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |   |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|---|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | 5 |
| 109      | 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 |
| 110      | Natural Resources Fee for Service - Federal Contracts   | 5810             | 6268         | \$0.00                              | \$23,081.00               | \$23,081.00                       | \$23,081.00                    | \$0.00                                    | 5 |
| 111      | 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 |
| 112      | Educator Effectiveness - COSP - County Operated Schools & Programs  | 6264             | 3453         | \$114,271.95                        | \$0.00                    | \$114,271.95                      | \$114,272.00                   | -\$0.05                                   | 5 |
| 113      | Lottery Restricted - Court/Community Schools  | 6300             | 3006         | \$469,618.97                        | \$70,848.00               | \$540,466.97                      | \$70,848.00                    | \$469,618.97                              | 5 |
| 114      | Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs                        | 6300             | 4096         | \$130,854.90                        | \$0.00                    | \$130,854.90                      | \$90,000.00                    | \$40,854.90                               | 5 |
| 115      | Lottery Restricted Adults In Corrections Transfer   | 6300             | 4102         | \$43,382.04                         | \$12,391.00               | \$55,773.04                       | \$12,391.00                    | \$43,382.04                               | 5 |
| 116      | 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 |
| 117      | Community - CTE - Career Technical Education Revenue  | 6371             | 4001         | \$0.00                              | \$77,611.00               | \$77,611.00                       | \$77,611.00                    | \$0.00                                    | 5 |
| 118      | 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 |
| 119      | COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs | 6500             | 3201         | \$2,414,519.98                      | \$749,719.00              | \$3,164,238.98                    | \$800,802.00                   | \$2,363,436.98                            | 5 |

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

| Column A | Column B  | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |        |
|----------|---|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|--------|
| Line #   | Management Description  | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line # |
| 120      | COE - County Office of Education Other Programs - Special Education - VAFS - Venture Academy Family of Schools  | 6500          | 3202      | \$3,546,940.50                   | \$815,489.00           | \$4,362,429.50                 | \$1,117,175.00              | \$3,245,254.50                         | 5      |
| 121      | COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy | 6500          | 3213      | \$0.00                           | \$82,088.00            | \$82,088.00                    | \$82,088.00                 | \$0.00                                 | 5      |
| 122      | Workability - Court/Community Schools   | 6520          | 3361      | \$0.00                           | \$51,126.00            | \$51,126.00                    | \$51,126.00                 | \$0.00                                 | 5      |
| 123      | TUPE - Tobacco Use Prevention Education Healthy Kids  | 6650          | 6330      | \$0.00                           | \$200,000.00           | \$200,000.00                   | \$200,000.00                | \$0.00                                 | 5      |
| 124      | TUPE - Tobacco Use Prevention Education - Administration  | 6680          | 6320      | \$0.00                           | \$105,236.00           | \$105,236.00                   | \$105,236.00                | \$0.00                                 | 5      |
| 125      | TUPE - Tobacco Use Prevention Education - Consortium  | 6690          | 6340      | \$0.00                           | \$53,959.00            | \$53,959.00                    | \$53,959.00                 | \$0.00                                 | 5      |
| 126      | CREEC - California Regional Environmental Education   | 7135          | 6201      | \$0.00                           | \$32,727.00            | \$32,727.00                    | \$32,727.00                 | \$0.00                                 | 5      |
| 127      | New Energy Academy  | 7220          | 3836      | \$0.00                           | \$50,825.00            | \$50,825.00                    | \$50,825.00                 | \$0.00                                 | 5      |
| 128      | College Readiness   | 7338          | 3454      | \$156,196.00                     | \$0.00                 | \$156,196.00                   | \$0.00                      | \$156,196.00                           | 5      |
| 129      | Foster Youth Services   | 7366          | 3935      | \$0.00                           | \$762,923.00           | \$762,923.00                   | \$762,923.00                | \$0.00                                 | 5      |
| 130      | STRS On Behalf  | 7690          | 0099      | \$0.00                           | \$1,744,922.00         | \$1,744,922.00                 | \$1,744,922.00              | \$0.00                                 | 5      |



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

| Column A | Column B  | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |        |
|----------|---|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|--------|
| Line #   | Management Description  | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line # |
| 131      | CalCRN - California Career Resource Network   | 7810          | 5051      | \$0.00                           | \$29,973.00            | \$29,973.00                    | \$29,973.00                 | \$0.00                                 | 5      |
| 132      | LCFF - Local Control Funding Formula Evaluation Rubrics for LCAP - Local Control & Accountability | 7810          | 5053      | \$0.00                           | \$495,286.00           | \$495,286.00                   | \$495,286.00                | \$0.00                                 | 5      |
| 133      | CalCRN - California Career Resource Network & Career Surfer Mobile Application                    | 7810          | 5054      | \$0.00                           | \$122,965.00           | \$122,965.00                   | \$122,965.00                | \$0.00                                 | 5      |
| 134      | Garamendi 2   | 7810          | 5288      | \$0.00                           | \$24,000.00            | \$24,000.00                    | \$24,000.00                 | \$0.00                                 | 5      |
| 135      | CalRecycle California Conservation Corps - E-Waste  | 7810          | 5289      | \$0.00                           | \$598,769.00           | \$598,769.00                   | \$598,769.00                | \$0.00                                 | 5      |
| 136      | CalRecycle California Conservation Corps - Tire   | 7810          | 5290      | \$0.00                           | \$374,000.00           | \$374,000.00                   | \$374,000.00                | \$0.00                                 | 5      |
| 137      | CalRecycle California Conservation Corps - Oil  | 7810          | 5291      | \$0.00                           | \$149,692.00           | \$149,692.00                   | \$149,692.00                | \$0.00                                 | 5      |
| 138      | 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      |
| 139      | CREEC - California Regional Environmental Education Amendment                                     | 7810          | 6202      | \$0.00                           | \$1,500.00             | \$1,500.00                     | \$1,500.00                  | \$0.00                                 | 5      |
| 140      | CREEC Recycle   | 7810          | 6209      | \$0.00                           | \$1,500,000.00         | \$1,500,000.00                 | \$1,500,000.00              | \$0.00                                 | 5      |
| 141      | CalRecycle California Conservation Corps - E-Waste Carryover                                      | 7810          | 6251      | \$0.00                           | \$290,542.00           | \$290,542.00                   | \$290,542.00                | \$0.00                                 | 5      |

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

| Column A | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |        |
|----------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|--------|
| Line #   | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line # |
| 142      | CalRecycle California Conservation Corps - Tire Carryover  | 7810          | 6252      | \$0.00                           | \$202,111.00           | \$202,111.00                   | \$202,111.00                | \$0.00                                 | 5      |
| 143      | CalRecycle California Conservation Corps - Oil Carryover   | 7810          | 6253      | \$0.00                           | \$88,708.00            | \$88,708.00                    | \$88,708.00                 | \$0.00                                 | 5      |
| 144      | 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      |
| 145      | Delta Institute California Water   | 7810          | 7163      | \$4,308.97                       | \$9,000.00             | \$13,308.97                    | \$9,000.00                  | \$4,308.97                             | 5      |
| 146      | Routine Maintenance & Repair Requirement   | 8150          | 5701      | \$0.00                           | \$1,394,309.00         | \$1,394,309.00                 | \$1,394,309.00              | \$0.00                                 | 5      |
| 147      | Miscellaneous Revenue - COSP - County Operated Schools & Programs  | 9010          | 3002      | \$81,034.15                      | \$0.00                 | \$81,034.15                    | \$0.00                      | \$81,034.15                            | 5      |
| 148      | Duplicating (Print Shop) - COSP - County Operated Schools & Programs                                       | 9010          | 3115      | \$0.00                           | \$203,399.00           | \$203,399.00                   | \$203,399.00                | \$0.00                                 | 5      |
| 149      | 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      |
| 150      | 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      |
| 151      | Fundraising Activities - VAFS - Venture Academy Family of Schools  | 9010          | 3804      | \$109,937.92                     | \$150,000.00           | \$259,937.92                   | \$191,600.00                | \$68,337.92                            | 5      |
| 152      | 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      |

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

| Column A | Column B  | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |        |
|----------|---|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|--------|
| Line #   | Management Description  | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line # |
| 153      | 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      |
| 154      | HSA - Human Services Agency - Construction Technology                                   | 9010          | 4200      | \$0.00                           | \$153,868.00           | \$153,868.00                   | \$153,868.00                | \$0.00                                 | 5      |
| 155      | HSA - Human Services Agency - Food Service Program                                      | 9010          | 4201      | \$0.00                           | \$416,255.00           | \$416,255.00                   | \$416,255.00                | \$0.00                                 | 5      |
| 156      | SJCOE - San Joaquin County Office of Education GED Testing Center                       | 9010          | 4300      | \$25,172.43                      | \$10,000.00            | \$35,172.43                    | \$11,687.00                 | \$23,485.43                            | 5      |
| 157      | SEIS - Special Education Information System   | 9010          | 5021      | \$2,914,902.42                   | \$4,636,283.00         | \$7,551,185.42                 | \$5,033,835.00              | \$2,517,350.42                         | 5      |
| 158      | 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      |
| 159      | Canine Services Consortium  | 9010          | 5208      | \$879.74                         | \$7,237.00             | \$8,116.74                     | \$7,237.00                  | \$879.74                               | 5      |
| 160      | Miscellaneous Recycling Revenues  | 9010          | 5287      | \$155,931.78                     | \$70,000.00            | \$225,931.78                   | \$106,580.00                | \$119,351.78                           | 5      |
| 161      | Assessment Administration   | 9010          | 6069      | \$394,040.43                     | \$0.00                 | \$394,040.43                   | \$1,219.00                  | \$392,821.43                           | 5      |
| 162      | TOPS - Teaching Opportunities for Partners in Science - District Program                | 9010          | 6141      | \$68,497.88                      | \$23,100.00            | \$91,597.88                    | \$35,223.00                 | \$56,374.88                            | 5      |
| 163      | Environmental Education   | 9010          | 6153      | \$28,110.70                      | \$11,000.00            | \$39,110.70                    | \$11,329.00                 | \$27,781.70                            | 5      |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 164      | i3 Make Sense of Science                                      | 9010             | 6167         | \$0.00                              | \$50,000.00               | \$50,000.00                       | \$50,000.00                    | \$0.00                                    | 5                           |
| 165      | North Central Valley STEM Center                              | 9010             | 6168         | \$3,263.14                          | \$10,000.00               | \$13,263.14                       | \$13,263.00                    | \$0.14                                    | 5                           |
| 166      | Teacher Quality Consortium                                    | 9010             | 6180         | \$17,717.01                         | \$3,610.00                | \$21,327.01                       | \$3,610.00                     | \$17,717.01                               | 5                           |
| 167      | CAI - California Apprenticeship Initiative Pre Apprenticeship | 9010             | 6255         | \$0.00                              | \$190,689.00              | \$190,689.00                      | \$190,689.00                   | \$0.00                                    | 5                           |
| 168      | PGIM - Prudential Global Investment Management                | 9010             | 6256         | \$19,424.65                         | \$0.00                    | \$19,424.65                       | \$19,425.00                    | -\$0.35                                   | 5                           |
| 169      | PNCC - Project Navigate Constructive Change                   | 9010             | 6258         | \$0.00                              | \$65,125.00               | \$65,125.00                       | \$65,125.00                    | \$0.00                                    | 5                           |
| 170      | SFPUC - San Francisco Public Utilities Commission             | 9010             | 6264         | \$0.00                              | \$232,259.00              | \$232,259.00                      | \$232,259.00                   | \$0.00                                    | 5                           |
| 171      | Natural Resources Fee For Services                            | 9010             | 6268         | \$318,351.04                        | \$1,000,000.00            | \$1,318,351.04                    | \$1,064,692.00                 | \$253,659.04                              | 5                           |
| 172      | AmeriCorps Carryover  | 9010             | 6269         | \$0.00                              | \$54,714.00               | \$54,714.00                       | \$54,714.00                    | \$0.00                                    | 5                           |
| 173      | Worknet - Youth Education Services                            | 9010             | 6275         | \$0.00                              | \$880,000.00              | \$880,000.00                      | \$880,000.00                   | \$0.00                                    | 5                           |
| 174      | AmeriCorps  | 9010             | 6289         | \$0.00                              | \$107,135.00              | \$107,135.00                      | \$107,135.00                   | \$0.00                                    | 5                           |

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

| Column A | Column B  | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |        |
|----------|---|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|--------|
| Line #   | Management Description  | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line # |
| 175      | College & Career  | 9010          | 6299      | \$148,847.20                     | \$61,265.00            | \$210,112.20                   | \$61,265.00                 | \$148,847.20                           | 5      |
| 176      | Creative Child Care Nursing Services                                | 9010          | 6345      | \$0.00                           | \$122,606.00           | \$122,606.00                   | \$122,606.00                | \$0.00                                 | 5      |
| 177      | New Hope Nursing Services   | 9010          | 6356      | \$0.00                           | \$38,339.00            | \$38,339.00                    | \$38,339.00                 | \$0.00                                 | 5      |
| 178      | Kaiser After School Running Club Carryover                          | 9010          | 6364      | \$0.00                           | \$7,165.00             | \$7,165.00                     | \$7,165.00                  | \$0.00                                 | 5      |
| 179      | Kaiser After School Running Club                                    | 9010          | 6366      | \$7,165.11                       | -\$7,165.00            | \$0.11                         | \$0.00                      | \$0.11                                 | 5      |
| 180      | 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      |
| 181      | San Joaquin County Network Program                                  | 9010          | 6382      | \$0.00                           | \$98,342.00            | \$98,342.00                    | \$98,342.00                 | \$0.00                                 | 5      |
| 182      | San Joaquin County Network Program Carryover                        | 9010          | 6384      | \$0.00                           | \$25,133.00            | \$25,133.00                    | \$25,133.00                 | \$0.00                                 | 5      |
| 183      | ISABS - Improving Systems of Academic & Behavioral Systems          | 9010          | 6387      | \$0.00                           | \$47,493.00            | \$47,493.00                    | \$47,493.00                 | \$0.00                                 | 5      |
| 184      | PG&E - Pacific Gas & Electric - Bright Ideas                        | 9010          | 6465      | \$4,504.39                       | \$0.00                 | \$4,504.39                     | \$4,504.00                  | \$0.39                                 | 5      |
| 185      | Medi-Cal Comprehensive Health                                       | 9010          | 6511      | \$380,083.94                     | \$574,411.00           | \$954,494.94                   | \$593,201.00                | \$361,293.94                           | 5      |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 186      | 26.5 Special Education Services   | 9010             | 6514         | \$2,893.79                          | \$0.00                    | \$2,893.79                        | \$0.00                         | \$2,893.79                                | 5                           |
| 187      | 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                           |
| 188      | STEM - Science, Technology, Engineering and Mathematics Education Kits          | 9010             | 7112         | \$11,503.89                         | \$0.00                    | \$11,503.89                       | \$11,504.00                    | -\$0.11                                   | 5                           |
| 189      | AT&T Aspire   | 9010             | 7131         | \$0.00                              | \$20,883.00               | \$20,883.00                       | \$20,883.00                    | \$0.00                                    | 5                           |
| 190      | Student Events  | 9010             | 7135         | \$0.00                              | \$254,796.00              | \$254,796.00                      | \$254,796.00                   | \$0.00                                    | 5                           |
| 191      | CISC - Curriculum & Instruction Steering Committee - Science                    | 9010             | 7136         | \$0.00                              | \$3,175.00                | \$3,175.00                        | \$3,175.00                     | \$0.00                                    | 5                           |
| 192      | Puentes/CalFire Partnership   | 9010             | 7170         | \$0.00                              | \$42,320.00               | \$42,320.00                       | \$42,320.00                    | \$0.00                                    | 5                           |
| 193      | DWAS - Dinner With a Scientist  | 9010             | 7181         | \$888.69                            | \$6,499.00                | \$7,387.69                        | \$5,500.00                     | \$1,887.69                                | 5                           |
| 194      | DSSP - Delta Sierra Science Project<br>CSMP - California Science & Math Project | 9010             | 7187         | \$0.00                              | \$20,000.00               | \$20,000.00                       | \$20,000.00                    | \$0.00                                    | 5                           |
| 195      | DSSP - Delta Sierra Science Project   | 9010             | 7192         | \$0.00                              | \$28,183.00               | \$28,183.00                       | \$28,183.00                    | \$0.00                                    | 5                           |
| 196      | Schoolyard Habitat  | 9010             | 7203         | \$1,471.03                          | \$0.00                    | \$1,471.03                        | \$1,471.00                     | \$0.03                                    | 5                           |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 197      | Teacher Leadership Academy  | 9010             | 7205         | \$0.00                              | \$22,270.00               | \$22,270.00                       | \$22,270.00                    | \$0.00                                    | 5                           |
| 198      | Teacher Leadership Academy Carryover  | 9010             | 7206         | \$0.00                              | \$17,558.00               | \$17,558.00                       | \$17,558.00                    | \$0.00                                    | 5                           |
| 199      | SJCOE - Next Generation Science Standards -NGSS                             | 9010             | 7208         | \$0.00                              | \$32,140.00               | \$32,140.00                       | \$32,140.00                    | \$0.00                                    | 5                           |
| 200      | Artists in Schools  | 9010             | 7248         | \$5,656.26                          | \$176,182.00              | \$181,838.26                      | \$176,182.00                   | \$5,656.26                                | 5                           |
| 201      | Music Services  | 9010             | 7270         | \$10,488.77                         | \$2,789.00                | \$13,277.77                       | \$2,789.00                     | \$10,488.77                               | 5                           |
| 202      | Health/Physical Education   | 9010             | 7300         | \$33,306.79                         | \$5,000.00                | \$38,306.79                       | \$5,000.00                     | \$33,306.79                               | 5                           |
| 203      | 21st Century CLC - Community Learning Centers Extra                         | 9010             | 7317         | \$203,753.56                        | \$0.00                    | \$203,753.56                      | \$83,497.00                    | \$120,256.56                              | 5                           |
| 204      | COE - County Office of Education - Foundation<br>Administration             | 9010             | 7430         | \$0.00                              | \$2,500.00                | \$2,500.00                        | \$2,500.00                     | \$0.00                                    | 5                           |
| 205      | COE - County Office of Education - Foundation<br>Award - Mock Trial         | 9010             | 7431         | \$0.00                              | \$5,700.00                | \$5,700.00                        | \$5,700.00                     | \$0.00                                    | 5                           |
| 206      | COE - County Office of Education - Foundation<br>Award - Academic Decathlon | 9010             | 7432         | \$0.00                              | \$6,000.00                | \$6,000.00                        | \$6,000.00                     | \$0.00                                    | 5                           |
| 207      | COE - County Office of Education - Foundation<br>Award - Pentathlon         | 9010             | 7433         | \$0.00                              | \$2,500.00                | \$2,500.00                        | \$2,500.00                     | \$0.00                                    | 5                           |

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

| Column A | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending<br>Balance<br>Line #            |                       |
|----------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------------------|
| Line #   | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Ending Balance Line # |
| 208      | 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                     |
| 209      | 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                     |
| 210      | 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                     |
| 211      | 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                     |
| 212      | COE - County Office of Education - Foundation Award - WorkStartYes                     | 9010          | 7445      | \$0.00                           | \$1,500.00             | \$1,500.00                     | \$1,500.00                  | \$0.00                                 | 5                     |
| 213      | 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                     |
| 214      | 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                     |
| 215      | 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                     |
| 216      | Chalkboard   | 9010          | 7611      | \$12,796.04                      | \$0.00                 | \$12,796.04                    | \$0.00                      | \$12,796.04                            | 5                     |
| 217      | MAA - Medi-Cal Administrative Agency - General Administration                          | 9010          | 7900      | \$371,113.01                     | -\$79,547.00           | \$291,566.01                   | \$0.00                      | \$291,566.01                           | 5                     |
| 218      | 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                     |



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

| Column A                            | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |          |
|-------------------------------------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|----------|
| Line #                              | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line #   |
| 219                                 | 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        |
| 220                                 | 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        |
| 221                                 | MAA #5 - Medi-Cal Administrative Agency - Services                                       | 9010          | 7905      | \$0.00                           | \$155,058.00           | \$155,058.00                   | \$155,058.00                | \$0.00                                 | 5        |
| 222                                 | Legal Services   | 9010          | 8000      | \$4,335.42                       | \$55,300.00            | \$59,635.42                    | \$55,300.00                 | \$4,335.42                             | 5        |
| 223                                 | Redevelopment  | 9019          | 5800      | \$0.00                           | \$204,624.00           | \$204,624.00                   | \$204,624.00                | \$0.00                                 | 5        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$12,467,168.90</b>           | <b>\$33,757,816.00</b> | <b>\$46,224,984.90</b>         | <b>\$35,076,484.00</b>      | <b>\$11,148,500.90</b>                 | <b>5</b> |
| 224                                 | LCFF - Local Funding Formula Implementation Reserve                                      | 0000          | 0001      | \$1,778,450.40                   | -\$1,778,450.00        | \$0.40                         | \$0.00                      | \$0.40                                 | 7        |
| 225                                 | Budget Stabilization   | 0000          | 0002      | \$15,893,085.00                  | \$2,624,088.00         | \$18,517,173.00                | \$0.00                      | \$18,517,173.00                        | 7        |
| 226                                 | 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        |
| 227                                 | 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        |
| 228                                 | Special Education Instructional Assistant Recruitment                                    | 0000          | 1804      | \$0.00                           | \$40,981.00            | \$40,981.00                    | \$40,981.00                 | \$0.00                                 | 7        |

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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description   | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 229      | 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                           |
| 230      | COSP - County Operated Schools & Programs LCFE - Local Funding Formula Implementation Materials & Supplies | 0000             | 3527         | \$181,323.23                        | \$109,577.00              | \$290,900.23                      | \$119,203.00                   | \$171,697.23                              | 7                           |
| 231      | COSP - County Operated Schools & Programs Reorganization   | 0000             | 3999         | \$0.00                              | \$500,000.00              | \$500,000.00                      | \$0.00                         | \$500,000.00                              | 7                           |
| 232      | Apprenticeship   | 0000             | 4205         | \$755,512.91                        | \$2,630,122.00            | \$3,385,634.91                    | \$2,630,122.00                 | \$755,512.91                              | 7                           |
| 233      | Skills USA   | 0000             | 4209         | \$4,284.73                          | \$1,200.00                | \$5,484.73                        | \$2,385.00                     | \$3,099.73                                | 7                           |
| 234      | 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                           |
| 235      | 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                           |
| 236      | CEDR - Center for Educational Development & Research   | 0000             | 5025         | \$153,404.34                        | \$489,479.00              | \$642,883.34                      | \$5,896.00                     | \$636,987.34                              | 7                           |
| 237      | ED-JOIN - Education Job Opportunities Information Network - Statewide                                      | 0000             | 5026         | \$1,901,123.92                      | \$2,198,949.00            | \$4,100,072.92                    | \$2,385,244.00                 | \$1,714,828.92                            | 7                           |
| 238      | Classified Employee Teacher of the Year  | 0000             | 5044         | \$0.00                              | \$10,000.00               | \$10,000.00                       | \$10,000.00                    | \$0.00                                    | 7                           |
| 239      | Capital Leases - GASB 34 - Governmental Accounting Standards Board   | 0000             | 5055         | \$0.00                              | \$45,397.00               | \$45,397.00                       | \$45,397.00                    | \$0.00                                    | 7                           |

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

| Column A | Column B                                       | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |        |
|----------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|--------|
| Line #   | Management Description                         | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line # |
| 240      | Transworld Plant Development                   | 0000          | 5067      | \$1,936,887.98                   | \$0.00                 | \$1,936,887.98                 | \$1,670,000.00              | \$266,887.98                           | 7      |
| 241      | 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      |
| 242      | Sports Complex - Gym Building Expenses         | 0000          | 5073      | \$53,727.53                      | \$14,273.00            | \$68,000.53                    | \$68,000.00                 | \$0.53                                 | 7      |
| 243      | Migrant Portable                               | 0000          | 5077      | \$76,829.21                      | -\$76,829.00           | \$0.21                         | \$0.00                      | \$0.21                                 | 7      |
| 244      | Sky Mountain Start Up                          | 0000          | 5078      | \$0.00                           | \$50,000.00            | \$50,000.00                    | \$50,000.00                 | \$0.00                                 | 7      |
| 245      | BEA - Business Education Alliance Partnerships | 0000          | 5079      | \$0.00                           | \$15,000.00            | \$15,000.00                    | \$15,000.00                 | \$0.00                                 | 7      |
| 246      | Transition Budget                              | 0000          | 5080      | \$0.00                           | \$49,000.00            | \$49,000.00                    | \$49,000.00                 | \$0.00                                 | 7      |
| 247      | McFall Portable                                | 0000          | 5081      | \$0.00                           | \$15,000.00            | \$15,000.00                    | \$15,000.00                 | \$0.00                                 | 7      |
| 248      | Copying Services Nelson Center                 | 0000          | 5110      | \$385,209.75                     | \$0.00                 | \$385,209.75                   | -\$35,837.00                | \$421,046.75                           | 7      |
| 249      | McFall Planning                                | 0000          | 5136      | \$0.00                           | \$16,550.00            | \$16,550.00                    | \$16,550.00                 | \$0.00                                 | 7      |
| 250      | Conservation Corps Building                    | 0000          | 5137      | \$522,055.79                     | \$927,945.00           | \$1,450,000.79                 | \$1,450,000.00              | \$0.79                                 | 7      |

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

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|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|---|
| Line #   | Management Description   | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | 7 |
| 251      | Structural Upgrades  | 0000             | 5138         | \$400,000.00                        | \$4,488,387.00            | \$4,888,387.00                    | \$0.00                         | \$4,888,387.00                            | 7 |
| 252      | WEC - Wentworth Education Center Building Expenses                             | 0000             | 5140         | \$398,681.55                        | \$950,000.00              | \$1,348,681.55                    | \$223,000.00                   | \$1,125,681.55                            | 7 |
| 253      | TLC Building Expenses  | 0000             | 5141         | \$98,070.99                         | \$6,616.00                | \$104,686.99                      | \$104,686.00                   | \$0.99                                    | 7 |
| 254      | National Guard Start Up  | 0000             | 5146         | \$126,016.45                        | \$0.00                    | \$126,016.45                      | \$60,000.00                    | \$66,016.45                               | 7 |
| 255      | Transworld Solar Project   | 0000             | 5147         | \$1,159,831.41                      | -\$856,931.00             | \$302,900.41                      | \$17,313.00                    | \$285,587.41                              | 7 |
| 256      | STEM - Science, Technology, Engineering, & Mathematics<br>Durham Ferry Science | 0000             | 5149         | \$685,192.66                        | -\$635,192.00             | \$50,000.66                       | \$50,000.00                    | \$0.66                                    | 7 |
| 257      | 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 |
| 258      | Lycoming Building Expenses   | 0000             | 5154         | \$0.00                              | \$58,919.00               | \$58,919.00                       | \$58,919.00                    | \$0.00                                    | 7 |
| 259      | CDCR - California Department of Corrections &<br>Rehabilitation                | 0000             | 5156         | \$486,800.00                        | -\$486,800.00             | \$0.00                            | \$0.00                         | \$0.00                                    | 7 |
| 260      | VAFS - Venture Academy Family of Schools Building<br>Expenses                  | 0000             | 5160         | \$398,303.87                        | \$450,000.00              | \$848,303.87                      | \$379,892.00                   | \$468,411.87                              | 7 |
| 261      | COE - County Office of Education Telco Expenses                                | 0000             | 5168         | \$108,830.60                        | \$484,257.00              | \$593,087.60                      | \$529,257.00                   | \$63,830.60                               | 7 |

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

| Column A | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |        |
|----------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|--------|
| Line #   | Management Description                                       | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line # |
| 262      | CYA Property - California Youth Authority Austin Road        | 0000          | 5172      | \$399,955.04                     | -\$399,955.00          | \$0.04                         | \$0.00                      | \$0.04                                 | 7      |
| 263      | 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      |
| 264      | 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      |
| 265      | Miscellaneous Building Expenses                              | 0000          | 5186      | \$366,027.27                     | -\$300,000.00          | \$66,027.27                    | \$25,000.00                 | \$41,027.27                            | 7      |
| 266      | Monte Diablo Building Expenses                               | 0000          | 5187      | \$0.00                           | \$250,000.00           | \$250,000.00                   | \$250,000.00                | \$0.00                                 | 7      |
| 267      | Excel Building Expenses                                      | 0000          | 5188      | \$114,495.40                     | \$800,000.00           | \$914,495.40                   | \$216,864.00                | \$697,631.40                           | 7      |
| 268      | Venture II Building Expenses                                 | 0000          | 5190      | \$262,786.42                     | \$2,387,214.00         | \$2,650,000.42                 | \$1,853,690.00              | \$796,310.42                           | 7      |
| 269      | Federal Building - Court/Community Schools                   | 0000          | 5193      | \$0.00                           | \$261,498.00           | \$261,498.00                   | \$261,498.00                | \$0.00                                 | 7      |
| 270      | Mandated Costs   | 0000          | 5206      | \$2,844,776.54                   | \$516,908.00           | \$3,361,684.54                 | \$0.00                      | \$3,361,684.54                         | 7      |
| 271      | Unemployment   | 0000          | 5210      | \$0.00                           | \$37,121.00            | \$37,121.00                    | \$37,121.00                 | \$0.00                                 | 7      |
| 272      | Information Technology - Core Support                        | 0000          | 5216      | \$0.00                           | \$981,094.00           | \$981,094.00                   | \$981,094.00                | \$0.00                                 | 7      |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 273      | Information Technology - Communications/Security                            | 0000             | 5217         | \$0.00                              | \$588,054.00              | \$588,054.00                      | \$588,054.00                   | \$0.00                                    | 7                           |
| 274      | Information Technology - Administration                                     | 0000             | 5218         | \$0.00                              | \$286,175.00              | \$286,175.00                      | \$286,175.00                   | \$0.00                                    | 7                           |
| 275      | Information Technology - Cyber Security Awareness Training                  | 0000             | 5219         | \$0.00                              | \$10,000.00               | \$10,000.00                       | \$10,000.00                    | \$0.00                                    | 7                           |
| 276      | Information Technology - Administration/Hardware                            | 0000             | 5220         | \$9,856.63                          | \$113,957.00              | \$123,813.63                      | \$115,957.00                   | \$7,856.63                                | 7                           |
| 277      | Information Technology - Administration/Technical                           | 0000             | 5225         | \$2,965.61                          | \$105,446.00              | \$108,411.61                      | \$105,446.00                   | \$2,965.61                                | 7                           |
| 278      | Information Technology - Administration/User Support                        | 0000             | 5230         | \$0.00                              | \$330,205.00              | \$330,205.00                      | \$330,205.00                   | \$0.00                                    | 7                           |
| 279      | Community Garden Project  | 0000             | 5299         | \$7,050.08                          | \$0.00                    | \$7,050.08                        | \$4,000.00                     | \$3,050.08                                | 7                           |
| 280      | ACSA - Association of California School Administrators<br>Personnel Academy | 0000             | 5302         | \$0.00                              | \$3,400.00                | \$3,400.00                        | \$3,400.00                     | \$0.00                                    | 7                           |
| 281      | Vehicle Maintenance   | 0000             | 5702         | \$1,451,841.46                      | \$10,900.00               | \$1,462,741.46                    | \$140,882.00                   | \$1,321,859.46                            | 7                           |
| 282      | Migrant Unallowable Expenses  | 0000             | 5880         | \$0.00                              | \$245.00                  | \$245.00                          | \$245.00                       | \$0.00                                    | 7                           |
| 283      | SJCOE Special Needs   | 0000             | 6001         | \$0.00                              | \$244,019.00              | \$244,019.00                      | \$7,183.00                     | \$236,836.00                              | 7                           |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description                                  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 284      | SJCOE Professional Development for Classified Employees | 0000             | 6051         | \$0.00                              | \$2,570.00                | \$2,570.00                        | \$2,570.00                     | \$0.00                                    | 7                           |
| 285      | Seal of Biliiteracy                                     | 0000             | 6126         | \$0.00                              | \$7,240.00                | \$7,240.00                        | \$7,240.00                     | \$0.00                                    | 7                           |
| 286      | CASEL - Capitol Area Science Education Leaders          | 0000             | 6144         | \$24,736.64                         | \$0.00                    | \$24,736.64                       | \$0.00                         | \$24,736.64                               | 7                           |
| 287      | Biotech Consortium                                      | 0000             | 6145         | \$44,295.95                         | \$6,822.00                | \$51,117.95                       | \$10,961.00                    | \$40,156.95                               | 7                           |
| 288      | ALICE Training- Alert Lockdown Inform Counter Evacuate  | 0000             | 6385         | \$0.00                              | \$58,738.00               | \$58,738.00                       | \$58,738.00                    | \$0.00                                    | 7                           |
| 289      | Educational Services Reserves                           | 0000             | 6799         | \$2,950,000.00                      | -\$1,032,492.00           | \$1,917,508.00                    | \$0.00                         | \$1,917,508.00                            | 7                           |
| 290      | Education Services - Main                               | 0000             | 6800         | \$580,932.52                        | -\$433,790.00             | \$147,142.52                      | \$147,142.00                   | \$0.52                                    | 7                           |
| 291      | Education Services - Science                            | 0000             | 6810         | \$0.00                              | \$672,981.00              | \$672,981.00                      | \$672,981.00                   | \$0.00                                    | 7                           |
| 292      | Education Services - State/Federal Programs             | 0000             | 6820         | \$0.00                              | \$132,242.00              | \$132,242.00                      | \$132,242.00                   | \$0.00                                    | 7                           |
| 293      | Education Services - School Support                     | 0000             | 6825         | \$0.00                              | \$27,241.00               | \$27,241.00                       | \$27,241.00                    | \$0.00                                    | 7                           |
| 294      | Education Services - Educational Technology             | 0000             | 6830         | \$0.00                              | \$69,724.00               | \$69,724.00                       | \$69,724.00                    | \$0.00                                    | 7                           |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 295      | Education Services - Mathematics  | 0000             | 6845         | \$0.00                              | \$647,813.00              | \$647,813.00                      | \$647,813.00                   | \$0.00                                    | 7                           |
| 296      | Education Services - Multilingual   | 0000             | 6850         | \$0.00                              | \$723,801.00              | \$723,801.00                      | \$723,801.00                   | \$0.00                                    | 7                           |
| 297      | Education Services - Instructional Rounds   | 0000             | 6855         | \$0.00                              | \$94,950.00               | \$94,950.00                       | \$94,950.00                    | \$0.00                                    | 7                           |
| 298      | Fab Lab   | 0000             | 7109         | \$0.00                              | \$749,768.00              | \$749,768.00                      | \$749,768.00                   | \$0.00                                    | 7                           |
| 299      | Star Lab  | 0000             | 7110         | \$3,977.14                          | \$2,194.00                | \$6,171.14                        | \$2,150.00                     | \$4,021.14                                | 7                           |
| 300      | California State Elementary Spelling Bee  | 0000             | 7142         | \$28,402.08                         | \$15,391.00               | \$43,793.08                       | \$15,391.00                    | \$28,402.08                               | 7                           |
| 301      | Tech Summit   | 0000             | 7150         | \$8,636.21                          | \$21,966.00               | \$30,602.21                       | \$28,143.00                    | \$2,459.21                                | 7                           |
| 302      | Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program           | 0000             | 7202         | \$0.00                              | \$662,192.00              | \$662,192.00                      | \$662,192.00                   | \$0.00                                    | 7                           |
| 303      | Math Olympiad   | 0000             | 7214         | \$2,971.42                          | \$3,678.00                | \$6,649.42                        | \$3,678.00                     | \$2,971.42                                | 7                           |
| 304      | Emergency Preparedness  | 0000             | 7350         | \$0.00                              | \$10,000.00               | \$10,000.00                       | \$10,000.00                    | \$0.00                                    | 7                           |
| 305      | 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                          |



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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description                           | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 306      | Court/Camps - Instructional Program              | 0240             | 3010         | \$0.00                              | \$1,458,511.00            | \$1,458,511.00                    | \$47,945.00                    | \$1,410,566.00                            | 7D                          |
| 307      | Community Schools - Instructional Program        | 0240             | 3020         | \$3,072,597.19                      | \$13,565,965.00           | \$16,638,562.19                   | \$8,239,154.00                 | \$8,399,408.19                            | 7C                          |
| 308      | Community Schools - CTE                          | 0240             | 3021         | \$0.00                              | \$0.00                    | \$0.00                            | \$62,436.00                    | -\$62,436.00                              | 7C                          |
| 309      | COSP - Mental Health Clinicians                  | 0240             | 3022         | \$0.00                              | \$256,320.00              | \$256,320.00                      | \$363,942.00                   | -\$107,622.00                             | 7C                          |
| 310      | Community Schools - Summer School                | 0240             | 3100         | \$0.00                              | \$0.00                    | \$0.00                            | \$144,971.00                   | -\$144,971.00                             | 7C                          |
| 311      | Community Schools - one.Resource                 | 0240             | 3110         | \$0.00                              | \$0.00                    | \$0.00                            | \$77,338.00                    | -\$77,338.00                              | 7C                          |
| 312      | Court/Camps - Probation Services                 | 0240             | 3190         | \$0.00                              | \$0.00                    | \$0.00                            | \$486,284.00                   | -\$486,284.00                             | 7D                          |
| 313      | Community Schools - Instructional Administration | 0240             | 3600         | \$0.00                              | \$0.00                    | \$0.00                            | \$254,602.00                   | -\$254,602.00                             | 7C                          |
| 314      | Court/Camps - Instructional Administration       | 0240             | 3600         | \$0.00                              | \$0.00                    | \$0.00                            | \$39,953.00                    | -\$39,953.00                              | 7D                          |
| 315      | Community Schools - School Administration        | 0240             | 3610         | \$0.00                              | \$0.00                    | \$0.00                            | \$1,845,953.00                 | -\$1,845,953.00                           | 7C                          |
| 316      | Court/Camps - School Administration              | 0240             | 3610         | \$0.00                              | \$0.00                    | \$0.00                            | \$467,955.00                   | -\$467,955.00                             | 7D                          |

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

| Column A | Column B  | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance Line #                  |                       |
|----------|---|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------------------|
| Line #   | Management Description                                      | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Ending Balance Line # |
| 317      | Community Schools - Student Services Building               | 0240          | 3650      | \$0.00                           | \$0.00                 | \$0.00                         | \$132,750.00                | -\$132,750.00                          | 7C                    |
| 318      | Court/Camps - Student Services Building                     | 0240          | 3650      | \$0.00                           | \$0.00                 | \$0.00                         | \$23,427.00                 | -\$23,427.00                           | 7D                    |
| 319      | Community Schools - Deferred Maintenance                    | 0240          | 3710      | \$0.00                           | -\$165,373.00          | -\$165,373.00                  | \$0.00                      | -\$165,373.00                          | 7C                    |
| 320      | Community Schools - Human Resources Department              | 0240          | 3920      | \$0.00                           | \$0.00                 | \$0.00                         | \$7,063.00                  | -\$7,063.00                            | 7C                    |
| 321      | Court/Camps - Human Resources Department                    | 0240          | 3920      | \$0.00                           | \$0.00                 | \$0.00                         | \$2,649.00                  | -\$2,649.00                            | 7D                    |
| 322      | Community Schools - Student Services Department             | 0240          | 3922      | \$0.00                           | \$0.00                 | \$0.00                         | \$1,147,614.00              | -\$1,147,614.00                        | 7C                    |
| 323      | Court/Camps - Student Services Department                   | 0240          | 3922      | \$0.00                           | \$0.00                 | \$0.00                         | \$248,683.00                | -\$248,683.00                          | 7D                    |
| 324      | Community Schools - Technology Department                   | 0240          | 3923      | \$0.00                           | \$0.00                 | \$0.00                         | \$256,466.00                | -\$256,466.00                          | 7C                    |
| 325      | Court/Camps - Technology Department                         | 0240          | 3923      | \$0.00                           | \$0.00                 | \$0.00                         | \$141,615.00                | -\$141,615.00                          | 7D                    |
| 326      | Community - CTE - Career Technical Education Administration | 0240          | 3926      | \$0.00                           | \$0.00                 | \$0.00                         | \$432,174.00                | -\$432,174.00                          | 7B                    |
| 327      | Community Discovery Youth ChalleNGe - National Guard        | 0240          | 3927      | \$0.00                           | \$0.00                 | \$0.00                         | \$1,478,642.00              | -\$1,478,642.00                        | 7C                    |

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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description   | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 328      | 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                          |
| 329      | Community - CTE - Career Technical Education Culinary Arts   | 0240             | 4017         | \$0.00                              | \$2,500.00                | \$2,500.00                        | \$73,684.00                    | -\$71,184.00                              | 7B                          |
| 330      | PAR - Peer Assistance Review - Administration  | 0271             | 5004         | \$14,541.91                         | \$0.00                    | \$14,541.91                       | \$5,092.00                     | \$9,449.91                                | 7A                          |
| 331      | Williams Case Settlement   | 0385             | 7285         | \$51,468.40                         | \$131,439.00              | \$182,907.40                      | \$131,439.00                   | \$51,468.40                               | 7A                          |
| 332      | 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                          |
| 333      | Deferred Maintenance - Special Education   | 0620             | 1711         | \$1,508,151.41                      | \$308,459.00              | \$1,816,610.41                    | \$323,667.00                   | \$1,492,943.41                            | 7A                          |
| 334      | Deferred Maintenance Technology - Special Education  | 0620             | 1712         | \$0.00                              | \$5,208.00                | \$5,208.00                        | \$5,208.00                     | \$0.00                                    | 7A                          |
| 335      | Deferred Maintenance - COSP - County Operated Schools & Programs                                     | 0620             | 3711         | \$1,342,615.77                      | \$267,498.00              | \$1,610,113.77                    | \$295,061.00                   | \$1,315,052.77                            | 7A                          |
| 336      | Deferred Maintenance Technology - COSP - County Operated Schools & Programs                          | 0620             | 3712         | \$0.00                              | \$12,563.00               | \$12,563.00                       | \$12,563.00                    | \$0.00                                    | 7A                          |
| 337      | Deferred Maintenance - General Fund  | 0620             | 5711         | \$5,251,137.89                      | \$143,313.00              | \$5,394,450.89                    | \$562,513.00                   | \$4,831,937.89                            | 7A                          |
| 338      | Deferred Maintenance Technology - General Fund   | 0620             | 5712         | \$0.00                              | \$383,200.00              | \$383,200.00                      | \$383,200.00                   | \$0.00                                    | 7A                          |

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

| Column A                            | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |           |
|-------------------------------------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------|
| Line #                              | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line #    |
| 339                                 | Outdoor Education  | 0723          | 7600      | \$0.00                           | \$257,840.00           | \$257,840.00                   | \$257,840.00                | \$0.00                                 | 7         |
| 340                                 | Transportation - Special Education   | 0724          | 1650      | \$0.00                           | \$6,164,425.00         | \$6,164,425.00                 | \$6,164,425.00              | \$0.00                                 | 7         |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$53,831,718.90</b>           | <b>\$45,381,270.00</b> | <b>\$99,212,988.90</b>         | <b>\$46,628,715.00</b>      | <b>\$52,584,273.90</b>                 | <b>7</b>  |
| 341                                 | Lottery Unrestricted - COSP - County Operated Schools & Programs                                   | 1100          | 3005      | \$27,696.82                      | \$100,806.00           | \$128,502.82                   | \$100,806.00                | \$27,696.82                            | 8         |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$27,696.82</b>               | <b>\$100,806.00</b>    | <b>\$128,502.82</b>            | <b>\$100,806.00</b>         | <b>\$27,696.82</b>                     | <b>8</b>  |
| 342                                 | Lottery Unrestricted - Special Education   | 1100          | 1025      | \$83,581.04                      | \$45,378.00            | \$128,959.04                   | \$45,378.00                 | \$83,581.04                            | 9         |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$83,581.04</b>               | <b>\$45,378.00</b>     | <b>\$128,959.04</b>            | <b>\$45,378.00</b>          | <b>\$83,581.04</b>                     | <b>9</b>  |
| 343                                 | Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs         | 1100          | 4025      | \$96,637.71                      | \$0.00                 | \$96,637.71                    | \$34,774.00                 | \$61,863.71                            | 10        |
| 344                                 | Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer | 1100          | 4101      | \$37,326.44                      | \$17,580.00            | \$54,906.44                    | \$17,580.00                 | \$37,326.44                            | 10        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$133,964.15</b>              | <b>\$17,580.00</b>     | <b>\$151,544.15</b>            | <b>\$52,354.00</b>          | <b>\$99,190.15</b>                     | <b>10</b> |
| 345                                 | Lottery Unrestricted - Technology Support  | 1100          | 5005      | \$818,757.59                     | \$163,766.00           | \$982,523.59                   | \$388,371.00                | \$594,152.59                           | 11        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$818,757.59</b>              | <b>\$163,766.00</b>    | <b>\$982,523.59</b>            | <b>\$388,371.00</b>         | <b>\$594,152.59</b>                    | <b>11</b> |
| 346                                 | Revolving Cash   | 0000          | 0000      | \$2,825.00                       | \$0.00                 | \$2,825.00                     | \$0.00                      | \$2,825.00                             | 12        |

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

| Column A | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |           |
|----------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------|
| Line #   | Management Description                             | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line #    |
|          | <i>Total by Ending Balance Line</i>                |               |           | \$2,825.00                       | \$0.00                 | \$2,825.00                     | \$0.00                      | \$2,825.00                             | <b>12</b> |
| 347      | Economic Uncertainties                             | 0000          | 0000      | \$2,039,838.00                   | \$494,820.00           | \$2,534,658.00                 | \$0.00                      | \$2,534,658.00                         | 13        |
|          | <i>Total by Ending Balance Line</i>                |               |           | \$2,039,838.00                   | \$494,820.00           | \$2,534,658.00                 | \$0.00                      | \$2,534,658.00                         | <b>13</b> |
| 348      | Revolving Cash                                     | 0000          | 0000      | -\$2,825.00                      | \$0.00                 | -\$2,825.00                    | \$0.00                      | -\$2,825.00                            | 14        |
| 349      | LCFF - Local Control Funding Formula               | 0000          | 0000      | \$0.00                           | \$12,932,813.00        | \$12,932,813.00                | \$0.00                      | \$12,932,813.00                        | 14        |
| 350      | Economic Uncertainties                             | 0000          | 0000      | -\$2,039,838.00                  | -\$494,820.00          | -\$2,534,658.00                | \$0.00                      | -\$2,534,658.00                        | 14        |
| 351      | Salaries & Benefits GF - General Fund Unrestricted | 0000          | 5000      | \$0.00                           | \$7,606,706.00         | \$7,606,706.00                 | \$7,606,706.00              | \$0.00                                 | 14        |
| 352      | Miscellaneous Revenue                              | 0000          | 5001      | \$11,323,033.46                  | -\$24,200,037.00       | -\$12,877,003.54               | \$41,362.00                 | -\$12,918,365.54                       | 14        |
| 353      | Miscellaneous Revenue - Charter Fees               | 0000          | 5002      | \$0.00                           | \$2,450,101.00         | \$2,450,101.00                 | \$0.00                      | \$2,450,101.00                         | 14        |
| 354      | Superintendent & Board                             | 0000          | 5010      | \$0.00                           | \$210,739.00           | \$210,739.00                   | \$210,739.00                | \$0.00                                 | 14        |
| 355      | School District Organization                       | 0000          | 5040      | \$0.00                           | \$25,000.00            | \$25,000.00                    | \$25,000.00                 | \$0.00                                 | 14        |
| 356      | DSSD - Direct Service School Districts - Services  | 0000          | 5041      | \$0.00                           | \$500.00               | \$500.00                       | \$500.00                    | \$0.00                                 | 14        |

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

| Column A | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description   | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 357      | Tuition Reimbursement Program  | 0000             | 5042         | \$0.00                              | \$2,000.00                | \$2,000.00                        | \$2,000.00                     | \$0.00                                    | 14                          |
| 358      | Leadership Training  | 0000             | 5059         | \$0.00                              | \$28,151.00               | \$28,151.00                       | \$28,151.00                    | \$0.00                                    | 14                          |
| 359      | Research & Grant Development   | 0000             | 5060         | \$0.00                              | \$357,066.00              | \$357,066.00                      | \$357,066.00                   | \$0.00                                    | 14                          |
| 360      | Administrative Services  | 0000             | 5071         | \$0.00                              | \$192,515.00              | \$192,515.00                      | \$192,515.00                   | \$0.00                                    | 14                          |
| 361      | 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                          |
| 362      | 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                          |
| 363      | Nelson Center Facilities - Operations Budget                                 | 0000             | 5152         | \$0.00                              | \$427,087.00              | \$427,087.00                      | \$427,087.00                   | \$0.00                                    | 14                          |
| 364      | TCSJ - Teachers College of San Joaquin - Operations Budget                   | 0000             | 5155         | \$0.00                              | \$294,024.00              | \$294,024.00                      | \$294,024.00                   | \$0.00                                    | 14                          |
| 365      | 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                          |
| 366      | Excel Operations Expenses  | 0000             | 5184         | \$0.00                              | \$496,026.00              | \$496,026.00                      | \$75,000.00                    | \$421,026.00                              | 14                          |
| 367      | CTEC - Career & Technical Education Center - Operations Budget               | 0000             | 5185         | \$0.00                              | \$471,668.00              | \$471,668.00                      | \$283,831.00                   | \$187,837.00                              | 14                          |

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

| Column A | Column B                                   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description                     | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 368      | Venture II - Operations Budget             | 0000             | 5191         | \$0.00                              | \$368,622.00              | \$368,622.00                      | \$43,000.00                    | \$325,622.00                              | 14                          |
| 369      | Federal Building - Court/Community Schools | 0000             | 5196         | -\$317,657.48                       | \$0.00                    | -\$317,657.48                     | \$0.00                         | -\$317,657.48                             | 14                          |
| 370      | Business Services                          | 0000             | 5200         | \$0.00                              | \$709,112.00              | \$709,112.00                      | \$709,112.00                   | \$0.00                                    | 14                          |
| 371      | Indirect Support Costs                     | 0000             | 5201         | \$0.00                              | \$0.00                    | \$0.00                            | -\$9,709,603.00                | \$9,709,603.00                            | 14                          |
| 372      | Legal - COE - County Office of Education   | 0000             | 5203         | \$0.00                              | \$180,000.00              | \$180,000.00                      | \$180,000.00                   | \$0.00                                    | 14                          |
| 373      | Technology/Administration Budget           | 0000             | 5205         | \$0.00                              | \$1,202,421.00            | \$1,202,421.00                    | \$1,202,421.00                 | \$0.00                                    | 14                          |
| 374      | Personnel External Services                | 0000             | 5300         | \$0.00                              | \$188,381.00              | \$188,381.00                      | \$188,381.00                   | \$0.00                                    | 14                          |
| 375      | Credentialing Services                     | 0000             | 5310         | \$0.00                              | \$15,849.00               | \$15,849.00                       | \$15,849.00                    | \$0.00                                    | 14                          |
| 376      | Fingerprinting                             | 0000             | 5315         | \$0.00                              | \$70,715.00               | \$70,715.00                       | \$70,715.00                    | \$0.00                                    | 14                          |
| 377      | Teacher Recruitment                        | 0000             | 5321         | \$0.00                              | \$30,000.00               | \$30,000.00                       | \$30,000.00                    | \$0.00                                    | 14                          |
| 378      | SJCOE ID Badges                            | 0000             | 5322         | \$0.00                              | \$15,000.00               | \$15,000.00                       | \$15,000.00                    | \$0.00                                    | 14                          |

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

| Column A | Column B                                 | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending<br>Balance<br>Line #            |                       |
|----------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------------------|
| Line #   | Management Description                   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Ending Balance Line # |
| 379      | Maintenance & Operations                 | 0000          | 5700      | \$0.00                           | \$770,145.00           | \$770,145.00                   | \$770,145.00                | \$0.00                                 | 14                    |
| 380      | Routine Maintenance & Repair Requirement | 0000          | 5701      | \$0.00                           | -\$1,394,309.00        | -\$1,394,309.00                | -\$1,394,309.00             | \$0.00                                 | 14                    |
| 381      | Postage                                  | 0000          | 5704      | \$0.00                           | \$20,000.00            | \$20,000.00                    | \$20,000.00                 | \$0.00                                 | 14                    |
| 382      | Property & Liability Losses              | 0000          | 5705      | \$0.00                           | \$70,000.00            | \$70,000.00                    | \$70,000.00                 | \$0.00                                 | 14                    |
| 383      | Deferred Maintenance                     | 0000          | 5710      | \$0.00                           | -\$310,901.00          | -\$310,901.00                  | \$0.00                      | -\$310,901.00                          | 14                    |
| 384      | AED - Automatic External Defibrillators  | 0000          | 5719      | \$0.00                           | \$6,500.00             | \$6,500.00                     | \$6,500.00                  | \$0.00                                 | 14                    |
| 385      | Risk Management                          | 0000          | 5720      | \$0.00                           | \$26,000.00            | \$26,000.00                    | \$26,000.00                 | \$0.00                                 | 14                    |
| 386      | Workers' Compensation                    | 0000          | 5721      | \$0.00                           | \$10,700.00            | \$10,700.00                    | \$10,700.00                 | \$0.00                                 | 14                    |
| 387      | Curriculum Services                      | 0000          | 6050      | \$0.00                           | \$52,731.00            | \$52,731.00                    | \$52,731.00                 | \$0.00                                 | 14                    |
| 388      | Early Childhood                          | 0000          | 6220      | \$0.00                           | \$22,046.00            | \$22,046.00                    | \$22,046.00                 | \$0.00                                 | 14                    |
| 389      | Academic Decathlon                       | 0000          | 7120      | \$0.00                           | \$30,513.00            | \$30,513.00                    | \$30,513.00                 | \$0.00                                 | 14                    |



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

| Column A                            | Column B                              | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|-------------------------------------|---------------------------------------|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #                              | Management Description                | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 390                                 | Academic Pentathlon                   | 0000             | 7130         | \$0.00                              | \$18,096.00               | \$18,096.00                       | \$18,096.00                    | \$0.00                                    | 14                          |
| 391                                 | Spelling Bee                          | 0000             | 7140         | \$0.00                              | \$1,222.00                | \$1,222.00                        | \$1,222.00                     | \$0.00                                    | 14                          |
| 392                                 | Science Fair                          | 0000             | 7200         | \$0.00                              | \$5,944.00                | \$5,944.00                        | \$5,944.00                     | \$0.00                                    | 14                          |
| 393                                 | Science Olympiad                      | 0000             | 7210         | \$0.00                              | \$29,193.00               | \$29,193.00                       | \$29,193.00                    | \$0.00                                    | 14                          |
| 394                                 | Countywide Music Coordination         | 0000             | 7260         | \$0.00                              | \$126,800.00              | \$126,800.00                      | \$126,800.00                   | \$0.00                                    | 14                          |
| 395                                 | Mock Trial                            | 0000             | 7400         | \$0.00                              | \$17,142.00               | \$17,142.00                       | \$17,142.00                    | \$0.00                                    | 14                          |
| 396                                 | Outdoor Education                     | 0000             | 7600         | \$0.00                              | \$1,460,359.00            | \$1,460,359.00                    | \$1,460,359.00                 | \$0.00                                    | 14                          |
| 397                                 | Public Information Officer            | 0000             | 7610         | \$0.00                              | \$443,528.00              | \$443,528.00                      | \$443,528.00                   | \$0.00                                    | 14                          |
| <b>Total by Ending Balance Line</b> |                                       |                  |              | <b>\$8,988,751.80</b>               | <b>\$6,086,711.00</b>     | <b>\$15,075,462.80</b>            | <b>\$4,888,490.00</b>          | <b>\$10,186,972.80</b>                    | <b>14</b>                   |
| 398                                 | QZAB - Qualified Zone Academy Bond #1 | 0000             | 5018         | \$924,033.04                        | \$37,238.00               | \$961,271.04                      | \$0.00                         | \$961,271.04                              | 15                          |
| <b>Total by Ending Balance Line</b> |                                       |                  |              | <b>\$924,033.04</b>                 | <b>\$37,238.00</b>        | <b>\$961,271.04</b>               | <b>\$0.00</b>                  | <b>\$961,271.04</b>                       | <b>15</b>                   |
| 399                                 | QZAB - Qualified Zone Academy Bond #2 | 0000             | 5019         | \$853,632.02                        | \$28,340.00               | \$881,972.02                      | \$0.00                         | \$881,972.02                              | 16                          |

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

| Column A                            | Column B   | Column C      | Column D  | Column E                         | Column F                | Column G                       | Column H                    | Ending Balance                         |           |
|-------------------------------------|--|---------------|-----------|----------------------------------|-------------------------|--------------------------------|-----------------------------|--|-----------|
| Line #                              | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue  | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line #    |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$853,632.02</b>              | <b>\$28,340.00</b>      | <b>\$881,972.02</b>            | <b>\$0.00</b>               | <b>\$881,972.02</b>                    | <b>16</b> |
| 400                                 | QZAB - Qualified Zone Academy Bond #3  | 0000          | 5014      | \$447,301.26                     | \$13,021.00             | \$460,322.26                   | \$221,355.00                | \$238,967.26                           | 17        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$447,301.26</b>              | <b>\$13,021.00</b>      | <b>\$460,322.26</b>            | <b>\$221,355.00</b>         | <b>\$238,967.26</b>                    | <b>17</b> |
| <b>Total by Fund</b>                |  |               |           | <b>\$90,520,965.52</b>           | <b>\$124,540,868.00</b> | <b>\$215,061,833.52</b>        | <b>\$126,732,873.00</b>     | <b>\$88,328,960.52</b>                 |           |
| 401                                 | Economic Uncertainties - Fund 02   | 9010          | 0000      | \$0.00                           | -\$25,891.00            | -\$25,891.00                   | \$0.00                      | -\$25,891.00                           | 20        |
| 402                                 | Classified School Employee Grant - Fund 02   | 9010          | 5994      | \$0.00                           | \$80,000.00             | \$80,000.00                    | \$80,000.00                 | \$0.00                                 | 20        |
| 403                                 | PRIME - Partners to Renew & Improve Math Education Grant - Fund 02                   | 9010          | 5995      | \$55,137.18                      | \$49,418.00             | \$104,555.18                   | \$72,079.00                 | \$32,476.18                            | 20        |
| 404                                 | Teachers College of San Joaquin - Fund 02  | 9010          | 6006      | \$4,831,139.37                   | \$6,989,023.00          | \$11,820,162.37                | \$7,145,912.00              | \$4,674,250.37                         | 20        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$4,886,276.55</b>            | <b>\$7,092,550.00</b>   | <b>\$11,978,826.55</b>         | <b>\$7,297,991.00</b>       | <b>\$4,680,835.55</b>                  | <b>20</b> |
| 405                                 | Economic Uncertainties - Fund 02   | 0000          | 0000      | \$120,069.00                     | \$25,891.00             | \$145,960.00                   | \$0.00                      | \$145,960.00                           | 21        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$120,069.00</b>              | <b>\$25,891.00</b>      | <b>\$145,960.00</b>            | <b>\$0.00</b>               | <b>\$145,960.00</b>                    | <b>21</b> |
| <b>Total by Fund</b>                |  |               |           | <b>\$5,006,345.55</b>            | <b>\$7,118,441.00</b>   | <b>\$12,124,786.55</b>         | <b>\$7,297,991.00</b>       | <b>\$4,826,795.55</b>                  |           |
| 406                                 | 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        |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 407      | VAFS - Venture Academy Family of Schools - Fund 09                                  | 0000             | 3800         | \$3,279,920.45                      | \$15,585,597.00           | \$18,865,517.45                   | \$13,875,782.00                | \$4,989,735.45                            | 26                          |
| 408      | Team Up Adventure - VAFS - Venture Academy Family of Schools - Fund 09              | 0000             | 3802         | \$0.00                              | \$15,945.00               | \$15,945.00                       | \$36,313.00                    | -\$20,368.00                              | 26                          |
| 409      | Durham Ferry Outdoor Education - VAFS - Venture Academy Family of Schools - Fund 09 | 0000             | 3803         | \$0.00                              | \$0.00                    | \$0.00                            | \$127,987.00                   | -\$127,987.00                             | 26                          |
| 410      | Fundraising Activities - VAFS - Venture Academy Family of Schools - Fund 09         | 0000             | 3804         | \$0.00                              | \$191,600.00              | \$191,600.00                      | \$191,600.00                   | \$0.00                                    | 26                          |
| 411      | one.Charter - Fund 09   | 0000             | 8100         | \$340,479.70                        | \$1,731,897.00            | \$2,072,376.70                    | \$1,746,281.00                 | \$326,095.70                              | 26                          |
| 412      | San Joaquin Building Futures Academy - Fund 09                                      | 0000             | 8200         | \$265,663.01                        | \$980,487.00              | \$1,246,150.01                    | \$1,220,511.00                 | \$25,639.01                               | 26                          |
| 413      | one.Charter - Type C - Fund 09  | 0240             | 8100         | \$0.00                              | \$1,320,264.00            | \$1,320,264.00                    | \$1,320,264.00                 | \$0.00                                    | 26                          |
| 414      | 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                          |
| 415      | Lottery Unrestricted - VAFS - Venture Academy Family of Schools - Fund 09           | 1100             | 3846         | \$213,966.00                        | \$285,538.00              | \$499,504.00                      | \$355,573.00                   | \$143,931.00                              | 26                          |
| 416      | Lottery Unrestricted - one.Charter - Fund 09  | 1100             | 8105         | \$44,435.94                         | \$48,775.00               | \$93,210.94                       | \$32,485.00                    | \$60,725.94                               | 26                          |
| 417      | Lottery Unrestricted - San Joaquin Building Futures Academy- Fund 09                | 1100             | 8205         | \$42,821.08                         | \$17,980.00               | \$60,801.08                       | \$17,980.00                    | \$42,821.08                               | 26                          |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance                         |        |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|--------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Line # |
| 418      | Education Protection Account - VAFS - Venture Academy<br>Family of Schools - Fund 09        | 1400             | 3800         | \$0.00                              | \$2,412,203.00            | \$2,412,203.00                    | \$2,412,203.00                 | \$0.00                                    | 26     |
| 419      | Education Protection Account - one.Charter - Fund 09  | 1400             | 8100         | \$0.00                              | \$273,837.00              | \$273,837.00                      | \$273,837.00                   | \$0.00                                    | 26     |
| 420      | Education Protection Account - San Joaquin Building Futures<br>Academy - Fund 09            | 1400             | 8200         | \$0.00                              | \$140,619.00              | \$140,619.00                      | \$140,619.00                   | \$0.00                                    | 26     |
| 421      | California Clean Energy Jobs Prop 39 -VAFS - Venture<br>Academy Family of Schools - Fund 09 | 6230             | 3856         | \$0.00                              | \$117,739.00              | \$117,739.00                      | \$117,739.00                   | \$0.00                                    | 26     |
| 422      | California Clean Energy Jobs Prop 39 - San Joaquin Building<br>Futures Academy - Fund 09    | 6230             | 8211         | \$0.00                              | \$52,031.00               | \$52,031.00                       | \$52,031.00                    | \$0.00                                    | 26     |
| 423      | Educator Effectiveness - VAFS Venture Academy Family of<br>Schools - Fund 09                | 6264             | 3858         | \$4,743.64                          | \$0.00                    | \$4,743.64                        | \$4,743.00                     | \$0.64                                    | 26     |
| 424      | Educator Effectiveness - one.Charter - Fund 09  | 6264             | 8114         | \$1,311.07                          | \$0.00                    | \$1,311.07                        | \$1,311.00                     | \$0.07                                    | 26     |
| 425      | Educator Effectiveness - San Joaquin Building Futures<br>Academy - Fund 09                  | 6264             | 8212         | \$3,778.45                          | \$0.00                    | \$3,778.45                        | \$3,778.00                     | \$0.45                                    | 26     |
| 426      | Lottery Restricted - VAFS - Venture Academy<br>Family of Schools - Fund 09                  | 6300             | 3847         | \$104,437.77                        | \$100,443.00              | \$204,880.77                      | \$72,000.00                    | \$132,880.77                              | 26     |
| 427      | Lottery Restricted - one.Charter - Fund 09  | 6300             | 8106         | \$15,781.13                         | \$16,961.00               | \$32,742.13                       | \$11,535.00                    | \$21,207.13                               | 26     |
| 428      | Lottery Restricted - San Joaquin Building Futures<br>Academy - Fund 09                      | 6300             | 8206         | \$0.00                              | \$6,311.00                | \$6,311.00                        | \$6,311.00                     | \$0.00                                    | 26     |

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

| Column A                            | Column B  | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |           |
|-------------------------------------|---|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------|
| Line #                              | Management Description  | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line #    |
| 429                                 | 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        |
| 430                                 | College Readiness - one.Charter - Fund 09   | 7338          | 8115      | \$39,609.93                      | \$0.00                 | \$39,609.93                    | \$31,032.00                 | \$8,577.93                             | 26        |
| 431                                 | 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        |
| 432                                 | STRS On Behalf - Fund 09  | 7690          | 0099      | \$0.00                           | \$578,937.00           | \$578,937.00                   | \$578,937.00                | \$0.00                                 | 26        |
| 433                                 | 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        |
| 434                                 | Venture Bus - VAFS - Venture Academy Family of Schools - Fund 09  | 9010          | 3844      | \$53,354.81                      | \$0.00                 | \$53,354.81                    | \$10,921.00                 | \$42,433.81                            | 26        |
| 435                                 | 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        |
| <b>Total by Ending Balance Line</b> |   |               |           | <b>\$4,549,586.09</b>            | <b>\$24,041,527.00</b> | <b>\$28,591,113.09</b>         | <b>\$23,237,591.00</b>      | <b>\$5,353,522.09</b>                  | <b>26</b> |
| <b>Total by Fund</b>                |   |               |           | <b>\$4,549,586.09</b>            | <b>\$24,041,527.00</b> | <b>\$28,591,113.09</b>         | <b>\$23,237,591.00</b>      | <b>\$5,353,522.09</b>                  |           |
| 436                                 | 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        |
| 437                                 | 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        |
| 438                                 | 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        |

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

| Column A                            | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending Balance                         |           |
|-------------------------------------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------|
| Line #                              | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Line #    |
| 439                                 | Special Education - Pass Thru - Fund 10                                      | 6500          | 1000      | \$0.00                           | \$32,579,114.00        | \$32,579,114.00                | \$32,579,114.00             | \$0.00                                 | 27        |
| 440                                 | Special Education - Personnel Development - Pass Thru - Fund 10              | 6500          | 2110      | \$0.00                           | \$24,534.00            | \$24,534.00                    | \$24,534.00                 | \$0.00                                 | 27        |
| 441                                 | 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        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$0.00</b>                    | <b>\$49,123,339.00</b> | <b>\$49,123,339.00</b>         | <b>\$49,123,339.00</b>      | <b>\$0.00</b>                          | <b>27</b> |
| <b>Total by Fund</b>                |  |               |           | <b>\$0.00</b>                    | <b>\$49,123,339.00</b> | <b>\$49,123,339.00</b>         | <b>\$49,123,339.00</b>      | <b>\$0.00</b>                          |           |
| 442                                 | Adults in Corrections - Fund 11  | 6015          | 3011      | \$133,548.96                     | \$424,441.00           | \$557,989.96                   | \$502,577.00                | \$55,412.96                            | 28        |
| 443                                 | AEBG - Adult Education Block Grant - Fund 11                                 | 6391          | 3085      | \$0.00                           | \$129,250.00           | \$129,250.00                   | \$129,250.00                | \$0.00                                 | 28        |
| 444                                 | STRS On Behalf - Fund 11   | 7690          | 0099      | \$0.00                           | \$19,418.00            | \$19,418.00                    | \$19,418.00                 | \$0.00                                 | 28        |
| 445                                 | 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        |
| <b>Total by Ending Balance Line</b> |  |               |           | <b>\$133,548.96</b>              | <b>\$586,109.00</b>    | <b>\$719,657.96</b>            | <b>\$664,245.00</b>         | <b>\$55,412.96</b>                     | <b>28</b> |
| <b>Total by Fund</b>                |  |               |           | <b>\$133,548.96</b>              | <b>\$586,109.00</b>    | <b>\$719,657.96</b>            | <b>\$664,245.00</b>         | <b>\$55,412.96</b>                     |           |
| 446                                 | 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        |
| 447                                 | QRIS Quality Rating & Improvement System - 17-18 Migrant Education - Fund 12 | 5035          | 6205      | \$0.00                           | \$95,500.00            | \$95,500.00                    | \$95,500.00                 | \$0.00                                 | 29        |

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

| Column A | Column B   | Column C      | Column D  | Column E                         | Column F               | Column G                       | Column H                    | Ending<br>Balance<br>Line #            |                       |
|----------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------------------|
| Line #   | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Ending Balance Line # |
| 448      | 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                    |
| 449      | 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                    |
| 450      | Child Development - CRET - Salary/Retention Incentive - Fund 12                | 5035          | 7742      | \$0.00                           | \$213,233.00           | \$213,233.00                   | \$213,233.00                | \$0.00                                 | 29                    |
| 451      | 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                    |
| 452      | 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                    |
| 453      | Head Start Start Up - Fund 12  | 5210          | 6952      | \$0.00                           | \$334,959.00           | \$334,959.00                   | \$334,959.00                | \$0.00                                 | 29                    |
| 454      | 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                    |
| 455      | 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                    |
| 456      | 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                    |
| 457      | Head Start Carryover - Even Years - Fund 12                                    | 5210          | 6960      | \$0.00                           | \$3,186,005.00         | \$3,186,005.00                 | \$3,186,005.00              | \$0.00                                 | 29                    |
| 458      | 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                    |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 459      | 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                          |
| 460      | 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                          |
| 461      | Head Start Duration Startup Even Years - Fund 12                        | 5210             | 6969         | \$0.00                              | \$2,374,519.00            | \$2,374,519.00                    | \$2,374,519.00                 | \$0.00                                    | 29                          |
| 462      | 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                          |
| 463      | 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                          |
| 464      | 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                          |
| 465      | 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                          |
| 466      | Early Head Start Carryover Odd Years - Fund 12                          | 5211             | 6970         | \$0.00                              | \$200,000.00              | \$200,000.00                      | \$200,000.00                   | \$0.00                                    | 29                          |
| 467      | CBCAP - Community Based Child Abuse Prevention - Fund 12                | 5810             | 6227         | \$0.00                              | \$33,054.00               | \$33,054.00                       | \$33,054.00                    | \$0.00                                    | 29                          |
| 468      | Child Development - CLPC Local Plan - Fund 12                           | 6045             | 6249         | \$0.00                              | \$1,489.00                | \$1,489.00                        | \$1,489.00                     | \$0.00                                    | 29                          |
| 469      | 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                          |



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

| Line # | Management Description   | Resource Code | Mgmt Code | Audited Beginning Balance 7/1/17 | Second Interim Revenue | Second Interim Total Resources | Second Interim Expenditures | Second Interim Est. Ending Bal 6/30/18 | Ending Balance Line # |
|--------|--|---------------|-----------|----------------------------------|------------------------|--------------------------------|-----------------------------|--|-----------------------|
| 470    | 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                    |
| 471    | 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                    |
| 472    | 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                    |
| 473    | Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System Infant/Toddler Block Grant - Fund 12        | 6127          | 6163      | \$0.00                           | \$229,075.00           | \$229,075.00                   | \$229,075.00                | \$0.00                                 | 29                    |
| 474    | 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                    |
| 475    | Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12                                   | 6127          | 6204      | \$0.00                           | \$1,159,952.00         | \$1,159,952.00                 | \$1,159,952.00              | \$0.00                                 | 29                    |
| 476    | 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                    |
| 477    | Child Development - Reserves - Fund 12   | 6130          | 7800      | \$238,345.62                     | \$0.00                 | \$238,345.62                   | \$0.00                      | \$238,345.62                           | 29                    |
| 478    | STRS On Behalf - Fund 12   | 7690          | 0099      | \$0.00                           | \$82,318.00            | \$82,318.00                    | \$82,318.00                 | \$0.00                                 | 29                    |
| 479    | CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12   | 7810          | 6250      | \$0.00                           | \$223,496.00           | \$223,496.00                   | \$223,496.00                | \$0.00                                 | 29                    |
| 480    | County Child Trust AB 2994 - Fund 12   | 7810          | 6260      | \$0.00                           | \$140,799.00           | \$140,799.00                   | \$140,799.00                | \$0.00                                 | 29                    |

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

| Column A | Column B  | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |                             |
|----------|---|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------------------------|
| Line #   | Management Description  | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Ending<br>Balance<br>Line # |
| 481      | ELLI - Early Language & Literacy Instruction  | 9010             | 6208         | \$0.00                              | \$10,000.00               | \$10,000.00                       | \$10,000.00                    | \$0.00                                    | 29                          |
| 482      | LPC - Local Planning Commission Training Module<br>Project - Fund 12                                | 9010             | 6214         | \$0.00                              | \$5,054.00                | \$5,054.00                        | \$5,054.00                     | \$0.00                                    | 29                          |
| 483      | Early Childhood - Fund 12   | 9010             | 6220         | \$0.00                              | \$22,046.00               | \$22,046.00                       | \$22,046.00                    | \$0.00                                    | 29                          |
| 484      | Children's Service Commission Symposium - Fund 12   | 9010             | 6225         | \$0.00                              | \$29,300.00               | \$29,300.00                       | \$29,300.00                    | \$0.00                                    | 29                          |
| 485      | Kidsplate Children's Commission - Fund 12   | 9010             | 6226         | \$91,663.93                         | -\$13,100.00              | \$78,563.93                       | \$1,500.00                     | \$77,063.93                               | 29                          |
| 486      | LCCPC - Local Child Care Commission Planning<br>Council - Fall Event Workshops - Fund 12            | 9010             | 6229         | \$18,057.74                         | \$14,081.00               | \$32,138.74                       | \$14,081.00                    | \$18,057.74                               | 29                          |
| 487      | Children in Need - Fund 12  | 9010             | 6240         | \$0.00                              | \$13,100.00               | \$13,100.00                       | \$13,100.00                    | \$0.00                                    | 29                          |
| 488      | SJCCFC - San Joaquin County Children & Families<br>Commission - Roots of Readiness/Bridge - Fund 12 | 9010             | 6244         | \$0.00                              | \$449,051.00              | \$449,051.00                      | \$449,051.00                   | \$0.00                                    | 29                          |
| 489      | CPIN - California Preschool Instructional<br>Network - Workshops - Fund 12                          | 9010             | 7281         | \$45,735.46                         | \$11,700.00               | \$57,435.46                       | \$8,244.00                     | \$49,191.46                               | 29                          |
| 490      | Exercise Across California Carryover - Fund 12  | 9010             | 7623         | \$0.00                              | \$18,411.00               | \$18,411.00                       | \$18,411.00                    | \$0.00                                    | 29                          |
| 491      | Banta Pre-School Child Care Facility - Fund 12  | 9010             | 7795         | \$0.00                              | \$12,701.00               | \$12,701.00                       | \$12,701.00                    | \$0.00                                    | 29                          |

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

| Column A                            | Column B   | Column C         | Column D     | Column E                            | Column F                  | Column G                          | Column H                       | Ending<br>Balance<br>Line #               |           |
|-------------------------------------|--|------------------|--------------|-------------------------------------|---------------------------|-----------------------------------|--------------------------------|---|-----------|
| Line #                              | Management Description                           | Resource<br>Code | Mgmt<br>Code | Audited Beginning<br>Balance 7/1/17 | Second Interim<br>Revenue | Second Interim<br>Total Resources | Second Interim<br>Expenditures | Second Interim Est.<br>Ending Bal 6/30/18 | Line #    |
| 492                                 | Child Care - Fund 12                             | 9010             | 7799         | \$289,546.37                        | \$17,487.00               | \$307,033.37                      | \$126,448.00                   | \$180,585.37                              | 29        |
| 493                                 | MAA - Medi-Cal Administrative Agency - Fund 12   | 9010             | 7907         | \$37,192.42                         | \$0.00                    | \$37,192.42                       | \$0.00                         | \$37,192.42                               | 29        |
| <b>Total by Ending Balance Line</b> |  |                  |              | <b>\$720,541.54</b>                 | <b>\$65,377,985.00</b>    | <b>\$66,098,526.54</b>            | <b>\$65,498,090.00</b>         | <b>\$600,436.54</b>                       | <b>29</b> |
| <b>Total by Fund</b>                |  |                  |              | <b>\$720,541.54</b>                 | <b>\$65,377,985.00</b>    | <b>\$66,098,526.54</b>            | <b>\$65,498,090.00</b>         | <b>\$600,436.54</b>                       |           |
| 494                                 | Special Insurance Fund - Fund 67                 | 0000             | 5016         | \$64,947.30                         | \$0.00                    | \$64,947.30                       | \$0.00                         | \$64,947.30                               | 31        |
| 495                                 | Special Insurance Property & Liability - Fund 67 | 9010             | 5000         | \$740,612.34                        | \$1,074.00                | \$741,686.34                      | \$0.00                         | \$741,686.34                              | 31        |
| 496                                 | Special Insurance - Fund 67                      | 9011             | 5016         | \$425,222.23                        | \$1,466,884.00            | \$1,892,106.23                    | \$908,263.00                   | \$983,843.23                              | 31        |
| <b>Total by Ending Balance Line</b> |  |                  |              | <b>\$1,230,781.87</b>               | <b>\$1,467,958.00</b>     | <b>\$2,698,739.87</b>             | <b>\$908,263.00</b>            | <b>\$1,790,476.87</b>                     | <b>31</b> |
| <b>Total by Fund</b>                |  |                  |              | <b>\$1,230,781.87</b>               | <b>\$1,467,958.00</b>     | <b>\$2,698,739.87</b>             | <b>\$908,263.00</b>            | <b>\$1,790,476.87</b>                     |           |
| 497                                 | 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        |
| <b>Total by Ending Balance Line</b> |  |                  |              | <b>\$7,133,170.11</b>               | <b>\$0.00</b>             | <b>\$7,133,170.11</b>             | <b>\$0.00</b>                  | <b>\$7,133,170.11</b>                     | <b>32</b> |
| <b>Total by Fund</b>                |  |                  |              | <b>\$7,133,170.11</b>               | <b>\$0.00</b>             | <b>\$7,133,170.11</b>             | <b>\$0.00</b>                  | <b>\$7,133,170.11</b>                     |           |
| <b>Grand Total All Funds</b>        |  |                  |              | <b>\$109,294,939.64</b>             | <b>\$272,256,227.00</b>   | <b>\$381,551,166.64</b>           | <b>\$273,462,392.00</b>        | <b>\$108,088,774.64</b>                   |           |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

| <b>Management<br/>Description</b>   | <b>Resource<br/>Code</b> | <b>Mgmt<br/>Code</b> | <b>Revenue<br/>Revisions</b> | <b>Expenditure<br/>Revisions</b> |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| 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                 | \$104,228.00                 | \$104,228.00                     |
| 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                         |
| Budget Stabilization  | 0000                     | 0002                 | (\$3,987,851.00)             | \$0.00                           |
| Business Services   | 0000                     | 5200                 | \$72,254.00                  | \$72,254.00                      |
| CAI - California Apprenticeship Initiative Pre Apprenticeship                                 | 9010                     | 6255                 | \$16,013.00                  | \$16,013.00                      |
| CalCRN - California Career Resource Network & Career Surfer Mobile Application                | 7810                     | 5054                 | \$122,965.00                 | \$122,965.00                     |
| 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                 | \$45,397.00                  | \$45,397.00                      |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

| <b>Management<br/>Description</b>  | <b>Resource<br/>Code</b> | <b>Mgmt<br/>Code</b> | <b>Revenue<br/>Revisions</b> | <b>Expenditure<br/>Revisions</b> |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| CDCR - California Department of Corrections & Rehabilitation   | 0000                     | 5156                 | (\$486,800.00)               | \$0.00                           |
| CEDR - Center for Educational Development & Research   | 0000                     | 5025                 | (\$142,308.00)               | (\$648,569.00)                   |
| Child Nutrition / Food Service - COSP - County<br>Operated Schools & Programs                                      | 5310                     | 3690                 | \$9,163.00                   | \$9,163.00                       |
| Child Nutrition: School Breakfast Startup<br>BATB - Breakfast After the Bell - C/CS                                | 5380                     | 3696                 | \$52,300.00                  | \$52,300.00                      |
| CISC - Curriculum & Instruction Steering<br>Committee - Science  | 9010                     | 7136                 | (\$1,075.00)                 | (\$1,075.00)                     |
| Classified School Employee Grant - Fund 02   | 9010                     | 5994                 | \$80,000.00                  | \$80,000.00                      |
| COE - County Office of Education - Foundation<br>Award - Academic Decathlon  | 9010                     | 7432                 | \$6,000.00                   | \$6,000.00                       |
| COE - County Office of Education - Foundation<br>Award - Math Olympiad   | 9010                     | 7466                 | \$1,000.00                   | \$1,000.00                       |
| COE - County Office of Education - Foundation<br>Award - Mock Trial  | 9010                     | 7431                 | \$5,700.00                   | \$5,700.00                       |
| COE - County Office of Education - Foundation<br>Award - Pentathlon  | 9010                     | 7433                 | \$2,500.00                   | \$2,500.00                       |
| COE - County Office of Education - Foundation<br>Award - Performing Arts & Honor Concerts                          | 9010                     | 7465                 | \$2,445.00                   | \$2,445.00                       |
| COE - County Office of Education - Foundation<br>Award - Science Fair  | 9010                     | 7434                 | \$3,500.00                   | \$3,500.00                       |
| COE - County Office of Education - Foundation<br>Award - Science Olympiad  | 9010                     | 7435                 | \$7,700.00                   | \$7,700.00                       |
| COE - County Office of Education - Foundation<br>Award - Spelling Bee  | 9010                     | 7437                 | \$1,250.00                   | \$1,250.00                       |
| COE - County Office of Education - Foundation<br>Award - Student Event Website                                     | 9010                     | 7439                 | \$3,000.00                   | \$3,000.00                       |
| COE - County Office of Education - Foundation<br>Award - Student Events Catalog                                    | 9010                     | 7462                 | \$3,500.00                   | \$3,500.00                       |
| COE - County Office of Education - Foundation<br>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<br>Education - COSP - County Operated Schools & Programs | 6500                     | 3201                 | \$60,594.00                  | \$111,677.00                     |
| COE - County Office of Education Other Programs - Special<br>Education - RITA #2 - River Island Technology Academy | 6500                     | 3213                 | \$26,289.00                  | \$26,289.00                      |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

| <b>Management<br/>Description</b>  | <b>Resource<br/>Code</b> | <b>Mgmt<br/>Code</b> | <b>Revenue<br/>Revisions</b> | <b>Expenditure<br/>Revisions</b> |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| COE - County Office of Education Other Programs - Special Education - VAFS - Venture Academy Family of Schools | 6500                     | 3202                 | \$661,430.00                 | \$248,552.00                     |
| COE - County Office of Education Telco Expenses  | 0000                     | 5168                 | \$114,257.00                 | \$159,257.00                     |
| Community - CTE - Career Technical Education Administration  | 0240                     | 3926                 | \$0.00                       | \$20,021.00                      |
| 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                       | \$103,080.00                     |
| Community Garden Project   | 0000                     | 5299                 | \$0.00                       | \$1,000.00                       |
| Community Schools - Instructional Administration   | 0240                     | 3600                 | \$0.00                       | \$24,730.00                      |
| Community Schools - Instructional Program  | 0240                     | 3020                 | \$104,084.00                 | \$496,214.00                     |
| Community Schools - one.Resource   | 0240                     | 3110                 | \$0.00                       | \$434.00                         |
| Community Schools - School Administration  | 0240                     | 3610                 | \$0.00                       | \$367,508.00                     |
| 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                       | \$5,936.00                       |
| Conservation Corps Building  | 0000                     | 5137                 | \$927,945.00                 | \$1,240,000.00                   |
| 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                 | \$50.00                      | \$9,676.00                       |
| COSP - County Operated Schools & Programs Reorganization   | 0000                     | 3999                 | \$500,000.00                 | \$0.00                           |
| COSP - Mental Health Clinicians  | 0240                     | 3022                 | \$0.00                       | \$5,356.00                       |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

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|--|--------------------------|----------------------|------------------------------|----------------------------------|
| Court/Camps - Instructional Administration                                     | 0240                     | 3600                 | \$0.00                       | \$1,608.00                       |
| Court/Camps - Instructional Program  | 0240                     | 3010                 | (\$1,290.00)                 | (\$300,264.00)                   |
| Court/Camps - School Administration  | 0240                     | 3610                 | \$0.00                       | \$266,101.00                     |
| 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 - Operations Budget                 | 0000                     | 5185                 | (\$12,385.00)                | \$0.00                           |
| 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<br>Schools & Programs            | 0620                     | 3711                 | (\$12,563.00)                | \$15,000.00                      |
| Deferred Maintenance - General Fund  | 0620                     | 5711                 | (\$383,200.00)               | \$36,000.00                      |
| Deferred Maintenance - Special Education                                       | 0620                     | 1711                 | (\$5,208.00)                 | \$10,000.00                      |
| Deferred Maintenance Technology - COSP - County Operated<br>Schools & Programs | 0620                     | 3712                 | \$12,563.00                  | \$12,563.00                      |
| Deferred Maintenance Technology - General Fund                                 | 0620                     | 5712                 | \$383,200.00                 | \$383,200.00                     |
| Deferred Maintenance Technology - Special Education                            | 0620                     | 1712                 | \$5,208.00                   | \$5,208.00                       |
| Duplicating (Print Shop) - COSP - County Operated<br>Schools & Programs        | 9010                     | 3115                 | \$8,600.00                   | \$8,600.00                       |
| Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program    | 0000                     | 7202                 | \$508,110.00                 | \$508,110.00                     |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

| <b>Management<br/>Description</b>  | <b>Resource<br/>Code</b> | <b>Mgmt<br/>Code</b> | <b>Revenue<br/>Revisions</b> | <b>Expenditure<br/>Revisions</b> |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| DWAS - Dinner With a Scientist   | 9010                     | 7181                 | (\$1,501.00)                 | (\$2,500.00)                     |
| Economic Uncertainties   | 0000                     | 0000                 | (\$339,344.00)               | \$0.00                           |
| Economic Uncertainties   | 0000                     | 0000                 | \$339,344.00                 | \$0.00                           |
| Economic Uncertainties - Fund 02   | 9010                     | 0000                 | (\$12,564.00)                | \$0.00                           |
| Economic Uncertainties - Fund 02   | 0000                     | 0000                 | \$12,564.00                  | \$0.00                           |
| ED-JOIN - Education Job Opportunities Information<br>Network - Statewide | 0000                     | 5026                 | \$142,308.00                 | \$93,948.00                      |
| Education for the Homeless   | 5630                     | 3435                 | \$37,638.00                  | \$37,638.00                      |
| Education Services - Main  | 0000                     | 6800                 | (\$2,050,886.00)             | (\$1,719,196.00)                 |
| Education Services - Mathematics   | 0000                     | 6845                 | \$544,973.00                 | \$544,973.00                     |
| 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                 | \$234,878.00                 | \$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                 | \$135,864.00                     |
| Fab Lab  | 0000                     | 7109                 | \$511,300.00                 | \$511,300.00                     |
| Federal Building - Court/Community Schools                               | 0000                     | 5193                 | \$6,642.00                   | \$6,642.00                       |
| Fingerprinting   | 0000                     | 5315                 | \$530.00                     | \$530.00                         |
| Foster Youth Services  | 7366                     | 3935                 | \$222,561.00                 | \$222,561.00                     |



**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

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|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Fundraising Activities - VAFS - Venture Academy<br>Family of Schools                                    | 9010                     | 3804                 | \$0.00                       | \$41,600.00                      |
| Garamendi 2   | 7810                     | 5288                 | (\$1,846.00)                 | (\$1,846.00)                     |
| HSA - Human Services Agency - Construction<br>Technology - GED - General Education Diploma              | 9010                     | 4065                 | \$2,814.00                   | \$2,814.00                       |
| HSA - Humans Services Agency - Juvenile Dependency<br>Court - COSP - County Operated Schools & Programs | 9010                     | 3471                 | \$87,038.00                  | \$87,038.00                      |
| Indirect Support Costs  | 0000                     | 5201                 | \$0.00                       | (\$747,571.00)                   |
| Information Technology - Administration/User Support  | 0000                     | 5230                 | \$1,075.00                   | \$1,075.00                       |
| 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 Control Funding Formula  | 0000                     | 0000                 | (\$50,144.00)                | \$0.00                           |
| LCFF - Local Control Funding Formula Evaluation Rubrics for LCAP - Local<br>Control & Accountability    | 7810                     | 5053                 | \$495,286.00                 | \$495,286.00                     |
| 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                 | \$19,617.00                  | \$19,617.00                      |
| Lottery Restricted - ROC/P - Regional Occupation<br>Center Program - Instructional Programs             | 6300                     | 4096                 | \$0.00                       | \$90,000.00                      |
| Lottery Restricted Adults In Corrections Transfer   | 6300                     | 4102                 | \$2,554.00                   | \$2,554.00                       |
| Lottery Unrestricted - COSP - County Operated<br>Schools & Programs                                     | 1100                     | 3005                 | \$18,837.00                  | \$18,837.00                      |
| Lottery Unrestricted - ROC/P - Regional Occupation<br>Center Program - Instructional Programs           | 1100                     | 4025                 | \$0.00                       | \$34,774.00                      |
| Lottery Unrestricted - ROC/P - Regional Occupation Center<br>Program - Adults In Corrections Transfer   | 1100                     | 4101                 | \$1,840.00                   | \$1,840.00                       |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

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|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Lottery Unrestricted - Special Education  | 1100                     | 1025                 | \$6,905.00                   | \$6,905.00                       |
| Lottery Unrestricted - Technology Support   | 1100                     | 5005                 | \$27,584.00                  | \$177,950.00                     |
| MAA - Medi-Cal Administrative Agency - COSP - County<br>Operated Schools & Programs | 9010                     | 7901                 | \$28,327.00                  | \$0.00                           |
| 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<br>Agency - Comprehensive Health                   | 9010                     | 7904                 | \$1,453.00                   | \$9,454.00                       |
| Maintenance & Operations  | 0000                     | 5700                 | \$21,364.00                  | \$21,364.00                      |
| Mandated Costs  | 0000                     | 5206                 | \$297,973.00                 | \$0.00                           |
| McFall Planning   | 0000                     | 5136                 | \$16,550.00                  | \$16,550.00                      |
| McFall Portable   | 0000                     | 5081                 | \$15,000.00                  | \$15,000.00                      |
| Medi-Cal Comprehensive Health   | 9010                     | 6511                 | \$0.00                       | \$18,790.00                      |
| Migrant Education - Administration  | 3060                     | 6080                 | (\$12,286.00)                | (\$8,715.00)                     |
| Migrant Education - Banta   | 3060                     | 6025                 | \$0.00                       | \$100.00                         |
| Migrant Education - Centralized Services  | 3060                     | 6082                 | \$0.00                       | (\$1,356.00)                     |
| 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                       | \$1,900.00                       |
| Migrant Education - Linden  | 3060                     | 6095                 | \$0.00                       | \$1,000.00                       |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

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|--|--------------------------|----------------------|------------------------------|----------------------------------|
| Migrant Education - Lodi   | 3060                     | 6094                 | \$0.00                       | (\$6,129.00)                     |
| Migrant Education - Manteca  | 3060                     | 6096                 | \$0.00                       | (\$874.00)                       |
| Migrant Education - Migrant District Service Agreement               | 3060                     | 6088                 | \$0.00                       | (\$872.00)                       |
| Migrant Education - New Hope   | 3060                     | 6031                 | \$0.00                       | \$20.00                          |
| Migrant Education - Parent Participation                             | 3060                     | 6084                 | \$0.00                       | \$80.00                          |
| Migrant Education - School Readiness                                 | 3060                     | 6085                 | \$0.00                       | \$1,283.00                       |
| Migrant Education - Staff Development                                | 3060                     | 6092                 | \$0.00                       | \$5,297.00                       |
| Migrant Education - Summer School - School Readiness                 | 3061                     | 6085                 | \$0.00                       | \$7,386.00                       |
| Migrant Education - Summer School Administration                     | 3061                     | 6080                 | \$12,286.00                  | \$28.00                          |
| 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 Education - Summer School Migrant District Service Agreement | 3061                     | 6088                 | \$0.00                       | \$872.00                         |
| Migrant Portable   | 0000                     | 5077                 | (\$76,829.00)                | \$0.00                           |
| Migrant Unallowable Expenses   | 0000                     | 5880                 | \$245.00                     | \$245.00                         |
| Miscellaneous Building Expenses                                      | 0000                     | 5186                 | (\$300,000.00)               | \$25,000.00                      |
| Miscellaneous Recycling Revenues                                     | 9010                     | 5287                 | \$0.00                       | \$36,580.00                      |
| Miscellaneous Revenue  | 0000                     | 5001                 | \$534,036.00                 | \$0.00                           |
| Miscellaneous Revenue - Charter Fees                                 | 0000                     | 5002                 | \$94,912.00                  | \$0.00                           |
| Monte Diablo Building Expenses                                       | 0000                     | 5187                 | \$250,000.00                 | \$250,000.00                     |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

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|---|--------------------------|----------------------|------------------------------|----------------------------------|
| 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                 | \$314,692.00                     |
| 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                 | \$10,000.00                  | \$13,263.00                      |
| Outdoor Education   | 0723                     | 7600                 | \$7,752.00                   | \$7,752.00                       |
| Outdoor Education   | 0000                     | 7600                 | (\$7,752.00)                 | (\$7,752.00)                     |
| PAR - Peer Assistance Review - Administration                         | 0271                     | 5004                 | \$0.00                       | \$5,092.00                       |
| 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)                       |
| PNCC - Project Navigate Constructive Change                           | 9010                     | 6258                 | (\$635.00)                   | (\$635.00)                       |
| PRIME - Partners to Renew & Improve Math<br>Education Grant - Fund 02 | 9010                     | 5995                 | (\$49,417.00)                | \$0.00                           |
| Public Information Officer  | 0000                     | 7610                 | \$40.00                      | \$40.00                          |
| 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                 | (\$79,299.00)                | (\$79,299.00)                    |
| San Joaquin County Network Program                                    | 9010                     | 6382                 | \$98,342.00                  | \$98,342.00                      |
| San Joaquin County Network Program Carryover                          | 9010                     | 6384                 | (\$94.00)                    | (\$94.00)                        |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

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|--|--------------------------|----------------------|------------------------------|----------------------------------|
| School Improvement - RSDSS - Regional System of District<br>School Support   | 3020                     | 6393                 | (\$6,805.00)                 | (\$6,805.00)                     |
| School Improvement - RSDSS - Regional System of District<br>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                       | \$68,320.00                      |
| SELPA - Special Education Local Planning<br>Area - School Wide Positive Behavior Support   | 9010                     | 2188                 | \$0.00                       | \$7,019.00                       |
| SELPA - Special Education Local Planning<br>ADR - Alternative Dispute Resolution Grant   | 3395                     | 2220                 | (\$4,294.00)                 | (\$4,294.00)                     |
| SELPA - Special Education Local Planning<br>ADR - Alternative Dispute Resolution Grant   | 3395                     | 2219                 | \$15,823.00                  | \$15,823.00                      |
| SELPA - Special Education Local Planning<br>Area - Low Incidence Equipment/Supplies  | 6500                     | 2010                 | \$0.00                       | \$32,907.00                      |
| SELPA - Special Education Local Planning<br>Area - Out of Home Care  | 6500                     | 2030                 | (\$431,220.00)               | (\$706,851.00)                   |
| SELPA - Special Education Local Planning<br>Area - PENT - Positive Environments Network of Trainers  | 9010                     | 2166                 | \$0.00                       | \$6,697.00                       |
| SELPA - Special Education Local Planning<br>Area - Psych Services Contracted   | 6500                     | 2500                 | \$19,511.00                  | \$28,343.00                      |
| SELPA - Special Education Local Planning - 504 Training  | 9010                     | 2162                 | \$1,326.00                   | \$3,513.00                       |
| SELPA - Special Education Local Planning - CAPTAIN California Autism<br>Professional Training & Information Network  | 9010                     | 2161                 | \$0.00                       | \$9,452.00                       |
| SELPA - Special Education Local Planning - LHS -Language Hearing<br>Specialist - Winter Symposium  | 9010                     | 2170                 | \$0.00                       | \$12,000.00                      |
| SELPA - Special Education Local Planning - MAA<br>Medi-Cal Administrative Agency - SELPA 10%   | 9010                     | 7908                 | \$3,995.00                   | \$0.00                           |
| SELPA - Special Education Local Planning - Mental Health<br>Part B - IDEA - Individuals with Disabilities Education Average Daily<br>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                       |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

| <b>Management<br/>Description</b>  | <b>Resource<br/>Code</b> | <b>Mgmt<br/>Code</b> | <b>Revenue<br/>Revisions</b> | <b>Expenditure<br/>Revisions</b> |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| SELPA - Special Education Local Planning - Workability Region 4                    | 9010                     | 2202                 | \$0.00                       | \$44.00                          |
| SELPA - Special Education Local Planning Area - Inservice<br>Administration Budget | 9010                     | 2160                 | \$0.00                       | \$12,691.00                      |
| SFPUC - San Francisco Public Utilities Commission                                  | 9010                     | 6264                 | \$82,259.00                  | \$82,259.00                      |
| SJCOE - San Joaquin County Office of Education GED Testing Center                  | 9010                     | 4300                 | \$0.00                       | \$1,687.00                       |
| SJCOE ID Badges  | 0000                     | 5322                 | \$15,000.00                  | \$15,000.00                      |
| SJCOE Professional Development for Classified Employees                            | 0000                     | 6051                 | \$2,570.00                   | \$2,570.00                       |
| SJCOE Special Needs  | 0000                     | 6001                 | (\$40,981.00)                | \$7,183.00                       |
| Skills USA   | 0000                     | 4209                 | \$1,200.00                   | \$2,385.00                       |
| Solar Project - (QZAB #4)  | 0000                     | 5068                 | (\$86.00)                    | \$0.00                           |
| Special Education  | 6500                     | 1000                 | (\$1,976,938.00)             | \$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                       | (\$434,281.00)                   |
| Special Education - Educator Effectiveness   | 6264                     | 1459                 | \$0.00                       | (\$6,052.00)                     |
| 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                       | (\$3,679.00)                     |
| Special Education - Lottery Restricted   | 6300                     | 1026                 | \$7,820.00                   | \$7,820.00                       |
| Special Education - MAA - Medi-Cal Administrative<br>Agency -Special Education     | 9010                     | 7903                 | \$35,954.00                  | \$0.00                           |
| Special Education - Maintenance & Operations                                       | 6500                     | 1700                 | \$0.00                       | \$11,107.00                      |

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

| <b>Management<br/>Description</b>  | <b>Resource<br/>Code</b> | <b>Mgmt<br/>Code</b> | <b>Revenue<br/>Revisions</b> | <b>Expenditure<br/>Revisions</b> |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| Special Education - Maximization SELPA - Special Education Local Planning Area                           | 6500                     | 1090                 | \$1,450.00                   | \$0.00                           |
| Special Education - Mid-Year Growth Reserve  | 6500                     | 1027                 | \$69,002.00                  | \$0.00                           |
| Special Education - Non Public Agency Reimbursement Program  | 6500                     | 1019                 | \$0.00                       | (\$100,000.00)                   |
| Special Education - NPS -Non Public Schools<br>EIBT - Early Intervention Behavioral Treatment Reserve    | 6500                     | 1028                 | (\$675,275.00)               | \$0.00                           |
| Special Education - Pupil Services   | 6500                     | 1500                 | \$0.00                       | (\$15,101.00)                    |
| Special Education - School Administration  | 6500                     | 1610                 | \$0.00                       | \$16,167.00                      |
| Special Education - SDC - Special Day Class  | 6500                     | 1020                 | \$608,153.00                 | (\$842,090.00)                   |
| Special Education - SELPA - Special Education<br>Local Planning Area - Designated Instructional Services | 6500                     | 2050                 | \$0.00                       | (\$908.00)                       |
| Special Education - Venture Academy - Mental Health Services   | 6512                     | 3214                 | \$4,129.00                   | (\$114.00)                       |
| 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                      |
| Star Lab   | 0000                     | 7110                 | \$994.00                     | \$950.00                         |
| 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                 | (\$635,192.00)               | \$0.00                           |
| Structural Upgrades  | 0000                     | 5138                 | \$1,488,387.00               | \$0.00                           |
| Student Events   | 9010                     | 7135                 | \$6,068.00                   | \$6,068.00                       |
| Superintendent & Board   | 0000                     | 5010                 | \$2,850.00                   | \$2,850.00                       |
| 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 SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

| <b>Management<br/>Description</b>  | <b>Resource<br/>Code</b> | <b>Mgmt<br/>Code</b> | <b>Revenue<br/>Revisions</b> | <b>Expenditure<br/>Revisions</b> |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| Teachers College of San Joaquin - Fund 02  | 9010                     | 6006                 | \$98,390.00                  | \$230,487.00                     |
| Tech Summit  | 0000                     | 7150                 | \$716.00                     | \$6,893.00                       |
| Technology/Administration Budget   | 0000                     | 5205                 | \$82,163.00                  | \$82,163.00                      |
| Title I Low Income/Neglected - COSP - County Operated<br>Schools & Programs              | 3010                     | 3351                 | \$4,432.00                   | \$4,432.00                       |
| Title I Part A Basic Grant - COSP - County Operated<br>Schools & Programs                | 3010                     | 3349                 | \$385,961.00                 | \$385,961.00                     |
| Title I Part D Delinquent/Neglected<br>COSP - County Operated Schools & Programs         | 3025                     | 3350                 | \$258,276.00                 | \$258,276.00                     |
| Title II Part A - NCLB - No Child Left Behind - Improving<br>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<br>Proficient - Consortium | 4203                     | 6112                 | (\$20,904.00)                | (\$20,904.00)                    |
| Title III NCLB - No Child Left Behind Year 4 Technical<br>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<br>Science - District Program              | 9010                     | 6141                 | (\$18,900.00)                | (\$6,777.00)                     |
| Transition Budget  | 0000                     | 5080                 | \$25,000.00                  | \$25,000.00                      |
| Transportation - Special Education   | 0724                     | 1650                 | (\$11,959.00)                | (\$11,959.00)                    |
| Transworld Plant Development   | 0000                     | 5067                 | \$0.00                       | \$395,000.00                     |
| 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                      |
| TUPE - Tobacco Use Prevention Education Healthy Kids                                     | 6650                     | 6330                 | \$200,000.00                 | \$200,000.00                     |
| Unemployment   | 0000                     | 5210                 | \$618.00                     | \$618.00                         |



**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2017-2018**

| <b>Management<br/>Description</b>                          | <b>Resource<br/>Code</b> | <b>Mgmt<br/>Code</b> | <b>Revenue<br/>Revisions</b> | <b>Expenditure<br/>Revisions</b> |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| VAFS - Venture Academy Family of Schools Building Expenses | 0000                     | 5160                 | \$350,000.00                 | \$0.00                           |
| Vehicle Maintenance  | 0000                     | 5702                 | \$5,455.00                   | \$5,455.00                       |
| Venture II Building Expenses                               | 0000                     | 5190                 | \$2,387,214.00               | \$1,553,690.00                   |
| WEC - Wentworth Education Center Building Expenses         | 0000                     | 5140                 | \$750,000.00                 | \$42,000.00                      |
| Workability - Court/Community Schools                      | 6520                     | 3361                 | (\$3,068.00)                 | (\$3,068.00)                     |
| 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  |                          |                      | <b>\$5,931,322.00</b>        | <b>\$11,935,421.00</b>           |

**COURT/CAMPS ANALYSIS**

**2017-18 SECOND INTERIM FINANCIAL REPORT - COURT/CAMPS RESOURCE 0240**

| <b>REVENUES - Resource 0240</b>     |  | <b>Column A</b>       | <b>Column B</b> | <b>Column C</b>    | <b>Column D</b> | <b>Column E</b> | <b>Column F</b> | <b>Column G</b> | <b>Column H</b>       |
|-------------------------------------|--|-----------------------|-----------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|
|                                     |  | <i>Statewide Avg.</i> | <i>Type</i>     | <i>SJCOE Rate</i>  |                 |                 |                 |                 |                       |
|                                     | <i>Rates per ADA</i>                       | <b>\$9,430.46</b>     | <b>"C"</b>      | <b>\$9,430.46</b>  |                 |                 |                 |                 | <b>Revenue</b>        |
| <b>Line #</b>                       | <b>Description</b>                         |                       |                 |                    |                 |                 |                 |                 |                       |
| 1                                   | <b>Total Court/Camps ADA &amp; Revenue</b> |                       | <b>155.00</b>   | <b>\$1,461,721</b> |                 |                 |                 |                 | <b>\$1,461,721.00</b> |
| 2                                   | Contribution to COSP Special Education     |                       |                 |                    |                 |                 |                 |                 | \$0.00                |
| 3                                   | Contribution to Print Shop                 |                       |                 |                    |                 |                 |                 |                 | (\$3,210.00)          |
| 4                                   | <b>Total Estimated Revenue</b>             |                       |                 |                    |                 |                 |                 |                 | <b>\$1,458,511.00</b> |
| 5                                   | Audited Beginning Balance 7/1/17           |                       |                 |                    |                 |                 |                 |                 | \$0.00                |
| 6                                   | <b>Total Resources</b>                     |                       |                 |                    |                 |                 |                 |                 | <b>\$1,458,511.00</b> |
| <b>EXPENDITURES - Resource 0240</b> |  |                       |                 |                    |                 |                 |                 |                 |                       |
| <b>Line #</b>                       | <b>Description</b>                         | <b>Mgmt Codes</b>     |                 |                    |                 |                 |                 |                 | <b>Expenditures</b>   |
| 7                                   | Instructional Program - Court/Camps        | 3010                  |                 |                    |                 |                 |                 |                 | \$991,962.00          |
| 8                                   | Direct Charges from Community              | 3010                  |                 |                    |                 |                 |                 |                 | (\$944,017.00)        |
| 9                                   | Probation Services                         | 3190                  |                 |                    |                 |                 |                 |                 | \$486,284.00          |
| 10                                  | Instructional Administration               | 3600                  |                 |                    |                 |                 |                 |                 | \$39,953.00           |
| 11                                  | School Administration                      | 3610                  |                 |                    |                 |                 |                 |                 | \$467,955.00          |
| 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                                  | <b>Total Court/Camps Expenditures</b>      |                       |                 |                    |                 |                 |                 |                 | <b>\$1,458,511.00</b> |
| 17                                  | <b>Total Resources</b>                     |                       |                 |                    |                 |                 |                 |                 | <b>\$1,458,511.00</b> |
| 18                                  | <b>Less Expenditures</b>                   |                       |                 |                    |                 |                 |                 |                 | <b>\$1,458,511.00</b> |
| 19                                  | <b>Estimated Ending Balance 6/30/18</b>    |                       |                 |                    |                 |                 |                 |                 | <b>\$0.00</b>         |

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

REVENUES - Resource 0240

| Line # | Rates per ADA   | Column A                     | Column B    | Column C                 | Column D            | Column E                                       | Column F               |
|--------|---|------------------------------|-------------|--------------------------|---------------------|--|------------------------|
|        |   | Statewide Avg.<br>\$9,430.46 | TYPE<br>"C" | SJCOE Rate<br>\$9,430.46 | TYPE<br>"A & B & D" | District Avg. District Transfer<br>\$10,212.31 | Revenue                |
| 1      | Community Schools LCFF  |                              | 935.00      | \$8,817,480              |                     |  | \$8,817,480.00         |
| 2      | <i>Sub-Total Community Schools LCFF</i>                           |                              |             | <i>\$8,817,480</i>       |                     |  | <i>\$8,817,480.00</i>  |
| 3      | One Charter LCFF  |                              | 140.00      | \$1,320,264              |                     |  | \$1,320,264.00         |
| 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  |                              |             |                          |                     |  | \$1,932,992.00         |
| 10     | <b>Total Community Schools LCFF</b>                               |                              |             | <b>\$10,279,201</b>      |                     |  | <b>\$12,935,084.00</b> |
| 11     | <b>Community School Funding</b>                                   |                              |             |                          |                     |  | <b>\$8,758,053.00</b>  |
| 12     | <b>EPA Entitlement</b>  |                              |             |                          |                     |  | <b>\$4,177,031.00</b>  |
| 13     | Community School (A/B) & (D) LCFF Transfer from District          |                              |             |                          | 205.00              | \$2,093,523                                    | \$2,093,523.00         |
| 14     | Transfer - One Charter LCFF                                       |                              |             |                          |                     |  | (\$1,320,264.00)       |
| 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     | <b>Sub-Total Community Schools LCFF</b>                           |                              |             |                          |                     |  | <b>\$13,342,671.00</b> |
| 19     | <b>LCFF Contribution to CTE</b>                                   |                              |             |                          |                     |  | <b>\$1,244,000.00</b>  |
| 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                                  |                              |             |                          |                     |  | (\$169,994.00)         |
| 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     | <b>Total Revenue</b>  |                              |             |                          |                     |  | <b>\$13,813,412.00</b> |
| 36     | Audited Beginning Balance 7/1/17                                  |                              |             |                          |                     |  | \$3,072,597.19         |
| 37     | <b>Total Resources</b>  |                              |             |                          |                     |  | <b>\$16,886,009.19</b> |

| <b>EXPENDITURES - Resource 0240</b> |  |                   |  |                        |
|-------------------------------------|--|-------------------|--|------------------------|
| <b>Line #</b>                       | <b>Description</b>   | <b>Mgmt Codes</b> |  | <b>Expenditures</b>    |
| 1                                   | Instructional Program - Community Schools                  | 3020              |  | \$7,231,898.00         |
| 2                                   | Direct Charges to Court                                    | 3020              |  | \$944,017.00           |
| 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              |  | \$363,942.00           |
| 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              |  | \$254,602.00           |
| 12                                  | School Administration                                      | 3610              |  | \$1,845,953.00         |
| 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              |  | \$256,466.00           |
| 17                                  | CTE Administration   | 3926              |  | \$432,174.00           |
| 18                                  | Discovery Youth ChalleNGe (National Guard)                 | 3927              |  | \$1,478,642.00         |
| 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                                  | <b>Total Community Schools Expenditures</b>                |                   |  | <b>\$15,129,346.00</b> |
| 23                                  | <b>Total Resources</b>                                     |                   |  | <b>\$16,886,009.19</b> |
| 24                                  | <b>Less Expenditures</b>                                   |                   |  | <b>\$15,129,346.00</b> |
| 25                                  | <b>Estimated Ending Balance 6/30/18</b>                    |                   |  | <b>\$1,756,663.19</b>  |

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

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

| Line # | SP ED COUNTY PROGRAM - AB602                                    | Column A<br>Resource Codes | Column B<br>Mgmt Codes | Column C<br>Audited Actuals<br>Beginning Balance<br>07-01-17 | Column D<br>Estimated Revenues | Column E<br>Contributions To/From | Column F<br>Total Resources | Column G<br>Estimated Expenditures | Column H<br>Estimated<br>Ending Balance<br>06-30-18 |
|--------|---|----------------------------|------------------------|--|--------------------------------|-----------------------------------|-----------------------------|------------------------------------|---|
| 1      | County Taxes - Special Education                                | 6500                       | 1000                   | \$0.00   | \$3,490,999.00                 |                                   | \$3,490,999.00              | \$0.00                             | \$3,490,999.00                                      |
| 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   | \$4,656,308.00                 |                                   | \$4,656,308.00              | \$0.00                             | \$4,656,308.00                                      |
| 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   | \$6,766.00                     |                                   | \$6,766.00                  | \$0.00                             | \$6,766.00  |
| 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                       | \$1,519,402.00                    | \$1,519,601.00              | \$18,510,525.00                    | (\$16,990,924.00)                                   |
| 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                      | \$5,483,916.00                     | (\$5,483,916.00)                                    |
| 13     | Pupil Services (SJCCE LCFE = \$42,000)                          | 6500                       | 1500                   | \$0.00   | \$42,000.00                    |                                   | \$42,000.00                 | \$851,397.00                       | (\$809,397.00)                                      |
| 14     | Instructional Administration                                    | 6500                       | 1600                   | \$0.00   | \$0.00                         |                                   | \$0.00                      | \$746,008.00                       | (\$746,008.00)                                      |
| 15     | School Administration   | 6500                       | 1610                   | \$0.00   | \$0.00                         |                                   | \$0.00                      | \$2,353,392.00                     | (\$2,353,392.00)                                    |
| 16     | Maintenance & Operations  | 6500                       | 1700                   | \$0.00   | \$0.00                         |                                   | \$0.00                      | \$1,540,904.00                     | (\$1,540,904.00)                                    |
| 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     | <b>SUBTOTAL SP ED COUNTY PROGRAM - AB602</b>                    |                            |                        |  | <b>\$8,988,479.00</b>          | <b>\$1,519,402.00</b>             | <b>\$10,507,881.00</b>      | <b>\$32,863,024.00</b>             | <b>(\$22,355,143.00)</b>                            |
| 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   | \$22,355,143.00                | (\$66,723.00)                     | \$22,288,420.00             | \$0.00                             | \$22,288,420.00                                     |
| 24     | Contribution to Unfunded Special Ed County Program              | 6500                       | 1000                   | \$0.00   | \$0.00                         | \$0.00                            | \$0.00                      | \$0.00                             | \$0.00  |
| 25     | <b>TOTAL SP ED COUNTY PROGRAM - AB602</b>                       |                            |                        |  | <b>\$31,343,622.00</b>         | <b>\$1,519,402.00</b>             | <b>\$32,863,024.00</b>      | <b>\$32,863,024.00</b>             | <b>\$0.00</b>                                       |
| 26     | Special Ed County Program Charter Decline Adjustment Reserve    | 6500                       | 1013                   | \$521,299.00   | \$0.00                         | (\$260,650.00)                    | \$260,649.00                | \$0.00                             | \$260,649.00  |
| 27     | Special Ed County Program Mid-Year Growth Reserve               | 6500                       | 1027                   | \$180,000.00   | \$0.00                         | \$69,002.00                       | \$249,002.00                | \$0.00                             | \$249,002.00  |
| 28     | Special Ed County Program NPS / EIBT Reserve                    | 6500                       | 1028                   | \$927,754.04   | \$0.00                         | (\$927,754.00)                    | \$0.04                      | \$0.00                             | \$0.04  |
| 29     | Special Ed County Program Out of Home Care Contribution Reserve | 6500                       | 1029                   | \$800,000.00   | \$0.00                         | (\$400,000.00)                    | \$400,000.00                | \$0.00                             | \$400,000.00  |
| 30     | Special Ed County Program Reserve                               | 6500                       | 1090                   | \$316,328.25   | \$4,715.00                     | \$0.00                            | \$321,043.25                | \$0.00                             | \$321,043.25  |
| 31     | <b>TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602</b>   |                            |                        | <b>\$2,745,381.29</b>  | <b>\$4,715.00</b>              | <b>(\$1,519,402.00)</b>           | <b>\$1,230,694.29</b>       | <b>\$0.00</b>                      | <b>\$1,230,694.29</b>                               |
| 32     | <b>TOTAL SP ED COUNTY PROGRAM &amp; RESERVES - AB602</b>        |                            |                        | <b>\$2,745,381.29</b>  | <b>\$31,348,337.00</b>         | <b>\$0.00</b>                     | <b>\$34,093,718.29</b>      | <b>\$32,863,024.00</b>             | <b>\$1,230,694.29</b>                               |

\$31,348,337.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2017-18 SECOND 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 | Audited Actuals<br>Beginning Balance<br>07-01-17 | Estimated Revenues    | Total Resources        | Estimated Expenditures | Estimated<br>Ending Balance<br>06-30-18 |
| 1      | <b>SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>       |                |            |  |                       |                        |                        |   |
| 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                                  |
| 5      | Special Ed - Carl Washington  | 0405           | 1352       | \$0.00   | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                                  |
| 6      | Special Ed - Deferred Maintenance                                     | 0620           | 1711       | \$1,508,151.41                                   | \$308,459.00          | \$1,816,610.41         | \$323,667.00           | \$1,492,943.41                          |
| 7      | Special Ed - Deferred Maintenance Technology                          | 0620           | 1712       | \$0.00   | \$5,208.00            | \$5,208.00             | \$5,208.00             | \$0.00                                  |
| 8      | Special Ed - Transportation - LCFF Contribution                       | 0724           | 1650       | \$0.00   | \$638,628.00          | \$638,628.00           | \$638,628.00           | \$0.00                                  |
| 9      | Special Ed - Transportation Excess Costs to Districts                 | 0724           | 1650       | \$0.00   | \$5,525,797.00        | \$5,525,797.00         | \$5,525,797.00         | \$0.00                                  |
| 10     | Special Ed - Unrestricted Lottery                                     | 1100           | 1025       | \$83,581.04                                      | \$45,378.00           | \$128,959.04           | \$45,378.00            | \$83,581.04                             |
| 11     | Special Ed - Federal Preschool Grant                                  | 3315           | 2100       | \$0.00   | \$58,483.00           | \$58,483.00            | \$58,483.00            | \$0.00                                  |
| 12     | Special Ed - Preschool Local Entitlements                             | 3320           | 1100       | \$0.00   | \$272,619.00          | \$272,619.00           | \$272,619.00           | \$0.00                                  |
| 13     | Special Ed - Early Intervention Part C                                | 3385           | 1110       | \$0.00   | \$91,558.00           | \$91,558.00            | \$91,558.00            | \$0.00                                  |
| 14     | Special Ed - Medi-Cal Billing Option                                  | 5640           | 6510       | \$525,560.13                                     | \$170,000.00          | \$695,560.13           | \$170,000.00           | \$525,560.13                            |
| 15     | Special Ed - Educator Effectiveness                                   | 6264           | 1459       | \$42,493.84                                      | \$0.00                | \$42,493.84            | \$42,493.00            | \$0.84                                  |
| 16     | Special Ed - English Language Acquisition Program                     | 6286           | 1414       | \$0.00   | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                                  |
| 17     | Special Ed - Restricted Lottery                                       | 6300           | 1026       | \$139,214.25                                     | \$31,866.00           | \$171,080.25           | \$31,866.00            | \$139,214.25                            |
| 18     | Special Ed - DIS Contracts  | 6500           | 1800       | \$0.00   | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                                  |
| 19     | Special Ed - Mental Health Services Prop 98                           | 6512           | 1322       | \$0.00   | \$721,589.00          | \$721,589.00           | \$721,589.00           | \$0.00                                  |
| 20     | Special Ed - Infant Discretionary                                     | 6515           | 1112       | \$0.00   | \$6,849.00            | \$6,849.00             | \$6,849.00             | \$0.00                                  |
| 21     | Special Ed - MAA #3 - Special Ed                                      | 9010           | 7903       | \$191,076.31                                     | \$35,954.00           | \$227,030.31           | \$9,000.00             | \$218,030.31                            |
| 22     | <b>TOTAL SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b> |                |            | <b>\$2,581,316.98</b>                            | <b>\$7,953,369.00</b> | <b>\$10,534,685.98</b> | <b>\$8,032,609.00</b>  | <b>\$2,502,076.98</b>                   |

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2017-18 SECOND 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 | Audited Actuals Beginning Balance 07-01-17 | Estimated Revenues     | Total Resources        | Estimated Expenditures | Estimated Ending Balance 06-30-18 |
| 23     | <b>SELPA RESTRICTED BUDGETS</b>   |                |            |  |                        |                        |                        |                                   |
| 24     | SELPA - Federal Preschool Grant - Program Specialist  | 3315           | 2140       | \$0.00                                     | \$24,665.00            | \$24,665.00            | \$24,665.00            | \$0.00                            |
| 25     | SELPA - Mental Health Part B IDEA ADA Allocation  | 3327           | 2324       | \$0.00                                     | \$794,810.00           | \$794,810.00           | \$794,810.00           | \$0.00                            |
| 26     | SELPA - Mental Health Part B IDEA ADA Allocation Carryover  | 3327           | 2325       | \$0.00                                     | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                            |
| 27     | SELPA - Preschool Staff Development   | 3345           | 2120       | \$0.00                                     | \$3,528.00             | \$3,528.00             | \$3,528.00             | \$0.00                            |
| 28     | SELPA - ADR Grant Alt. Dispute Resolution Expansion   | 3395           | 2219       | \$0.00                                     | \$15,823.00            | \$15,823.00            | \$15,823.00            | \$0.00                            |
| 29     | SELPA - ADR Grant Alt. Dispute Resolution   | 3395           | 2220       | \$0.00                                     | \$12,151.00            | \$12,151.00            | \$12,151.00            | \$0.00                            |
| 30     | SELPA - Behavioral Intervention Program Services  | 5810           | 2145       | \$0.00                                     | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                            |
| 31     | SELPA - Low Incidence - Equipment/Supplies  | 6500           | 2010       | \$56,740.63                                | \$138,890.00           | \$195,630.63           | \$171,797.00           | \$23,833.63                       |
| 32     | SELPA - Low Incidence- CTE Apportionment  | 6500           | 2011       | \$0.00                                     | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                            |
| 33     | SELPA - Out of Home Care  | 6500           | 2030       | \$3,992,484.80                             | \$1,935,222.00         | \$5,927,706.80         | \$1,048,214.00         | \$4,879,492.80                    |
| 34     | SELPA - Regionalized Services   | 6500           | 2060       | \$573,447.68                               | \$406,160.00           | \$979,607.68           | \$424,370.00           | \$555,237.68                      |
| 35     | SELPA - Program Specialist  | 6500           | 2070       | \$459,391.45                               | \$609,241.00           | \$1,068,632.45         | \$591,001.00           | \$477,631.45                      |
| 36     | SELPA - Personnel Development   | 6500           | 2110       | \$0.00                                     | \$7,164.00             | \$7,164.00             | \$7,164.00             | \$0.00                            |
| 37     | SELPA - Psych Services - Contracted   | 6500           | 2500       | \$12,324.82                                | \$293,855.00           | \$306,179.82           | \$302,687.00           | \$3,492.82                        |
| 38     | 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                      |
| 39     | SELPA - Workability I   | 6520           | 2200       | \$0.00                                     | \$296,226.00           | \$296,226.00           | \$296,226.00           | \$0.00                            |
| 40     | SELPA - Common Core State Standards Implementation  | 7405           | 6902       | \$0.00                                     | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                            |
| 41     | SELPA - Inservice Administration Budget   | 9010           | 2160       | \$54,005.94                                | \$38,000.00            | \$92,005.94            | \$50,691.00            | \$41,314.94                       |
| 42     | SELPA - CAPTAIN   | 9010           | 2161       | \$12,330.75                                | \$24,006.00            | \$36,336.75            | \$33,458.00            | \$2,878.75                        |
| 43     | SELPA - 504 Trainings   | 9010           | 2162       | \$10,279.32                                | \$1,326.00             | \$11,605.32            | \$3,513.00             | \$8,092.32                        |
| 44     | SELPA - Positive Environment Network of Trainers (PENT)   | 9010           | 2166       | \$41,353.12                                | \$25,000.00            | \$66,353.12            | \$31,697.00            | \$34,656.12                       |
| 45     | SELPA - LHS Winter Symposium  | 9010           | 2170       | \$80,743.47                                | \$23,500.00            | \$104,243.47           | \$35,500.00            | \$68,743.47                       |
| 46     | SELPA - Autism Forum  | 9010           | 2175       | \$8,654.74                                 | \$5,800.00             | \$14,454.74            | \$5,800.00             | \$8,654.74                        |
| 47     | SELPA - Schoolwide Positive Behavior Supports   | 9010           | 2188       | \$7,019.87                                 | \$0.00                 | \$7,019.87             | \$7,019.00             | \$0.87                            |
| 48     | SELPA - Workability Region IV   | 9010           | 2202       | \$1,821.52                                 | \$0.00                 | \$1,821.52             | \$327.00               | \$1,494.52                        |
| 49     | SELPA - MAA #8 - SELPA 10%  | 9010           | 7908       | \$42,947.48                                | \$3,995.00             | \$46,942.48            | \$0.00                 | \$46,942.48                       |
| 50     | <b>TOTAL SELPA RESTRICTED BUDGETS</b>   |                |            | <b>\$6,176,903.99</b>                      | <b>\$5,613,400.00</b>  | <b>\$11,790,303.99</b> | <b>\$4,999,959.00</b>  | <b>\$6,790,344.99</b>             |
| 51     | <b>TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>   |                |            | <b>\$8,758,220.97</b>                      | <b>\$13,566,769.00</b> | <b>\$22,324,989.97</b> | <b>\$13,032,568.00</b> | <b>\$9,292,421.97</b>             |
| 52     | <b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>                         |                |            | <b>\$11,503,602.26</b>                     | <b>\$44,915,106.00</b> | <b>\$56,418,708.26</b> | <b>\$45,895,592.00</b> | <b>\$10,523,116.26</b>            |
| 53     | <b>INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>   |                |            |  |                        |                        |                        |                                   |
| 54     | SJCOE Venture Academy ~ Mental Health - Pre Referral  | 6500           | 3204       | \$0.00                                     | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                            |
| 55     | SJCOE COSP ~ Mental Health Services   | 6512           | 3209       | \$74,338.47                                | \$23,111.00            | \$97,449.47            | \$23,111.00            | \$74,338.47                       |
| 56     | SJCOE Venture Academy ~ Mental Health Services  | 6512           | 3214       | \$6,728.72                                 | \$40,356.00            | \$47,084.72            | \$40,369.00            | \$6,715.72                        |
| 57     | <b>TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>   |                |            | <b>\$81,067.19</b>                         | <b>\$63,467.00</b>     | <b>\$144,534.19</b>    | <b>\$63,480.00</b>     | <b>\$81,054.19</b>                |
| 58     | <b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS &amp; INTERNAL MENTAL HEALTH</b> |                |            | <b>\$11,584,669.45</b>                     | <b>\$44,978,573.00</b> | <b>\$56,563,242.45</b> | <b>\$45,959,072.00</b> | <b>\$10,604,170.45</b>            |

**SPECIAL EDUCATION ANALYSIS PASS THRU  
2017-18 SECOND 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 | Audited Actuals Beginning Balance 07-01-17 | Estimated Revenues     | Total Resources        | Estimated Expenditures | Estimated Ending Balance 06-30-18 |
|        | <b>SPECIAL EDUCATION PASS THRU - FUND 10</b>                   |                |            |  |                        |                        |                        |                                   |
| 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                                     | \$8,704,569.00         | \$8,704,569.00         | \$8,704,569.00         | \$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                                     | \$23,874,545.00        | \$23,874,545.00        | \$23,874,545.00        | \$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     | <b>TOTAL SPECIAL EDUCATION PASS THRU - FUND 10</b>             |                |            | <b>\$0.00</b>                              | <b>\$49,123,339.00</b> | <b>\$49,123,339.00</b> | <b>\$49,123,339.00</b> | <b>\$0.00</b>                     |



**San Joaquin County SELPA**  
**2017-18 AB602 SELPA Funding Documents**  
**2nd Interim**

| <b><u>Description</u></b>  | <b><u>Page #</u></b> |
|--|----------------------|
| 2017-18 Assumptions  | 1                    |
| SJCOE SELPA Comparison of Funding Models   | 2-3                  |
| 2017-18 SJCOE Special Education County Program Revenues/Expenditures               | 4                    |
| 2017-18 SELPA Funding Factor   | 5                    |
| 2017-18 State Aid Entitlements by District   | 6                    |
| 2017-18 SELPA Reconciliation to the Special Education Funding Exhibit Calculations | 7-8                  |
| SELPA ADA Information - Multi-Years  | 9                    |
| 2017-18 SJCOE Special Education County Program Budget                              | 10                   |
| Special Ed County Program Reserves - Multi-Years                                   | 11                   |

# San Joaquin County SELPA

## 2017-18 AB602 SELPA Funding Documents

### 2nd 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 CY

#### SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal Approved

Salaries ~ Step & Column 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 ~**

| Col A  | Col B   | Col C<br>2017-18                      | Col D<br>2017-18                      | Col E<br>Differences |   |
|--------|---|---------------------------------------|---------------------------------------|----------------------|---|
| Line # | Description   | 2nd Interim                           | 1st Interim                           | Col C - D            | Differences explanations                              |
| 1.     | SELPA Revenue Estimates   |                                       |                                       |                      |   |
| 2.     | Prior Yr Base Entitlement   | \$ 36,042,328                         | \$ 36,042,328                         | \$ -                 |   |
| 3.     | Base Proration Factor   | 0.97                                  | 0.97                                  | -                    |   |
| 4.     | Less Current Yr Special Ed Taxes                                  | \$ (3,490,999)                        | \$ (3,339,238)                        | \$ (151,761)         | change in property taxes                              |
| 5.     | <b>Rate Per ADA Base Prorated</b>                                 | <b>\$ 31,470,059</b>                  | <b>\$ 31,621,820</b>                  | <b>\$ (151,761)</b>  |   |
| 6.     | COLA Prorated   | \$ 571,683                            | \$ 571,683                            | \$ -                 |   |
| 7.     | Growth Funding (Decline Adjustment)                               | \$ 62,620                             | \$ (44,555)                           | \$ 107,175           | Inc. in District ADA estimates                        |
| 8.     | <b>Sub-Total State Aid</b>  | <b>\$ 32,104,362</b>                  | <b>\$ 32,148,948</b>                  | <b>\$ (44,586)</b>   |   |
| 9.     | <b>Total SELPA Revenues Estimated</b>                             | <b>\$ 35,595,361</b>                  | <b>\$ 35,488,186</b>                  | <b>\$ 107,175</b>    |   |
| 10.    | <b>Special Ed County Program Budget</b>                           |                                       |                                       |                      |   |
| 11.    | Total Special Ed County Program Revenues                          | \$ 8,988,479                          | \$ 8,779,905                          | \$ 208,574           |   |
| 12.    | Total Special Ed County Program Expenditures                      | \$ (32,863,024)                       | \$ (33,030,573)                       | \$ 167,549           | Vacancy positions S&B budgeted reduced                |
| 13.    | <b>Net Special Ed County Program - Unfunded Costs</b>             | <b>\$ (23,874,545)</b>                | <b>\$ (24,250,668)</b>                | <b>\$ 376,123</b>    |   |
| 14.    | <b>SELPA Funding Factor Determination</b>                         |                                       |                                       |                      |   |
| 15.    | <b>Total Estimated SELPA State Aid Revenues</b>                   | <b>\$ 32,104,362</b>                  | <b>\$ 32,148,948</b>                  | <b>\$ (44,586)</b>   |   |
| 16.    | Less RS/PS  | \$ (1,015,401)                        | \$ (1,015,401)                        | \$ -                 |   |
| 17.    | Less Staff/Development Grant (Old Res. 6535)                      | \$ (24,534)                           | \$ (24,534)                           | \$ -                 |   |
| 18.    | <b>Subtotal of SELPA Revenues</b>                                 | <b>\$ 31,064,427</b>                  | <b>\$ 31,109,013</b>                  | <b>\$ (44,586)</b>   |   |
| 19.    | Total Unfunded Special Ed County Program Costs                    | \$ (23,874,545)                       | \$ (24,250,668)                       | \$ 376,123           |   |
| 20.    | Charter Decline Adjustment Reserve                                | \$ -                                  | \$ -                                  | \$ -                 |   |
| 21.    | Use of Charter Decline Adjustment Reserve                         | \$ 260,650                            | \$ 260,650                            | \$ -                 |   |
| 22.    | Use of NPS/EIBT Reserve   | \$ 858,752                            | \$ 323,190                            | \$ 535,562           | contrib. to offset 2% off schedule & mid year classes |
| 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          | \$ (4,715)                            | \$ (5,161)                            | \$ 446               |   |
| 26.    | <b>SELPA State Aid Revenues Available-Districts</b>               | <b>\$ 8,704,569</b>                   | <b>\$ 7,837,024</b>                   | <b>\$ 867,545</b>    |   |
| 27.    | <b>SELPA Proration Factor</b>                                     | <b>0.2802101903</b>                   | <b>0.2519213323</b>                   | <b>0.0282889</b>     |   |
| 28.    | <b>Total Special Education (State Aid &amp; Special Ed Taxes)</b> |                                       |                                       |                      |   |
|        |   | <b>2017-18</b>                        | <b>2017-18</b>                        | <b>Differences</b>   |   |
| 29.    | <b>LEA Funding</b>  | <b>Total SELPA Revenues Estimated</b> | <b>Total SELPA Revenues Estimated</b> | <b>Col C - D</b>     |   |
| 30.    | Banta   | \$ 102,675                            | \$ 92,971                             | \$ 9,704             |   |
| 31.    | Escalon   | \$ 354,034                            | \$ 317,149                            | \$ 36,885            |   |
| 32.    | Jefferson   | \$ 284,638                            | \$ 256,499                            | \$ 28,139            |   |
| 33.    | Lammersville  | \$ 595,022                            | \$ 539,894                            | \$ 55,128            |   |
| 34.    | Lincoln   | \$ 1,128,488                          | \$ 1,025,571                          | \$ 102,917           |   |
| 35.    | Linden  | \$ 260,011                            | \$ 235,717                            | \$ 24,294            |   |
| 36.    | Manteca   | \$ 2,864,149                          | \$ 2,572,412                          | \$ 291,737           |   |
| 37.    | New Jerusalem   | \$ 272,585                            | \$ 242,824                            | \$ 29,761            |   |
| 38.    | Ripon   | \$ 387,045                            | \$ 348,152                            | \$ 38,893            |   |
| 39.    | Tracy   | \$ 1,925,721                          | \$ 1,739,218                          | \$ 186,503           |   |
| 40.    | SJCOE-Other Programs (COSP/Venture/RITA #2)                       | \$ 530,201                            | \$ 466,617                            | \$ 63,584            |   |
| 41.    | <b>Subtotal LEA Funding</b>                                       | <b>\$ 8,704,569</b>                   | <b>\$ 7,837,024</b>                   | <b>\$ 867,545</b>    |   |
| 42.    | SJCOE - Special Ed County Program                                 | \$ 23,874,545                         | \$ 24,250,668                         | \$ (376,123)         |   |
| 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)                          | \$ (260,650)                          | \$ -                 |   |
| 48.    | Use of NPS/EIBT Reserve   | \$ (858,752)                          | \$ (323,190)                          | \$ (535,562)         |   |
| 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          | \$ 4,715                              | \$ 5,161                              | \$ (446)             |   |
| 52.    | SJCOE Special Ed Taxes  | \$ 3,490,999                          | \$ 3,339,238                          | \$ 151,761           |   |
| 53.    | <b>Total SELPA Revenues</b>                                       | <b>\$ 35,595,361</b>                  | <b>\$ 35,488,186</b>                  | <b>\$ 107,175</b>    |   |

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 ~

| Col A  | Col B   | Col C<br>2017-18                      | Col D<br>2016-17                      | Col E<br>Differences  |                                |
|--------|---|---------------------------------------|---------------------------------------|-----------------------|--------------------------------|
| Line # | Description   | 2nd Interim                           | Annual Accrual Aug 17                 | Col C - D             | Differences explanations       |
| 1.     | <b>SELPA Revenue Estimates</b>                                    |                                       |                                       |                       |                                |
| 2.     | Prior Yr Base Entitlement   | \$ 36,042,328                         | \$ 36,042,328                         | \$ -                  |                                |
| 3.     | Base Proration Factor   | 0.9700000000                          | 0.9732587988                          | (0.003258800)         |                                |
| 4.     | Less Current Yr Special Ed Taxes                                  | \$ (3,490,999)                        | \$ (3,445,688)                        | \$ (45,311)           |                                |
| 5.     | <b>Rate Per ADA Base Prorated</b>                                 | <b>\$ 31,470,059</b>                  | <b>\$ 31,632,825</b>                  | <b>\$ (162,766)</b>   |                                |
| 6.     | COLA Prorated   | \$ 571,683                            | \$ -                                  | \$ 571,683            | COLA for 17/18                 |
| 7.     | Growth Funding (Decline Adjustment)                               | \$ 62,620                             | \$ -                                  | \$ 62,620             | Inc. in District ADA estimates |
| 8.     | <b>Sub-Total State Aid</b>  | <b>\$ 32,104,362</b>                  | <b>\$ 31,632,825</b>                  | <b>\$ 471,537</b>     |                                |
| 9.     | <b>Total SELPA Revenues Estimated</b>                             | <b>\$ 35,595,361</b>                  | <b>\$ 35,078,513</b>                  | <b>\$ 516,848</b>     |                                |
| 10.    | <b>Special Ed County Program Budget</b>                           |                                       |                                       |                       |                                |
| 11.    | Total Special Ed County Program Revenues                          | \$ 8,988,479                          | \$ 8,796,589                          | \$ 191,890            |                                |
| 12.    | Total Special Ed County Program Expenditures                      | \$ (32,863,024)                       | \$ (28,056,439)                       | \$ (4,806,585)        |                                |
| 13.    | <b>Net Special Ed County Program - Unfunded Costs</b>             | <b>\$ (23,874,545)</b>                | <b>\$ (19,259,850)</b>                | <b>\$ (4,614,695)</b> |                                |
| 14.    | <b>SELPA Funding Factor Determination</b>                         |                                       |                                       |                       |                                |
| 15.    | <b>Total Estimated SELPA State Aid Revenues</b>                   | <b>\$ 32,104,362</b>                  | <b>\$ 31,632,825</b>                  | <b>\$ 471,537</b>     |                                |
| 16.    | Less RS/PS  | \$ (1,015,401)                        | \$ (999,804)                          | \$ (15,597)           |                                |
| 17.    | Less Staff Development Grant (Old Res. 6535)                      | \$ (24,534)                           | \$ (24,534)                           | \$ -                  |                                |
| 18.    | <b>Subtotal of SELPA Revenues</b>                                 | <b>\$ 31,064,427</b>                  | <b>\$ 30,608,487</b>                  | <b>\$ 455,940</b>     |                                |
| 19.    | Total Unfunded Special Ed County Program Costs                    | \$ (23,874,545)                       | \$ (19,253,707)                       | \$ (4,620,838)        |                                |
| 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   | \$ 858,752                            | \$ -                                  | \$ 858,752            |                                |
| 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          | \$ (4,715)                            | \$ -                                  | \$ (4,715)            |                                |
| 26.    | <b>SELPA State Aid Revenues Available-Districts</b>               | <b>\$ 8,704,569</b>                   | <b>\$ 11,233,481</b>                  | <b>\$ (2,528,912)</b> |                                |
| 27.    | <b>SELPA Proration Factor</b>                                     | <b>0.2802101903</b>                   | <b>0.3670054377</b>                   | <b>(0.08679525)</b>   |                                |
| 28.    | <b>Total Special Education (State Aid &amp; Special Ed Taxes)</b> | <b>2017-18</b>                        | <b>2016-17</b>                        | <b>Differences</b>    |                                |
| 29.    | <b>LEA Funding</b>  | <b>Total SELPA Revenues Estimated</b> | <b>Total SELPA Revenues Estimated</b> | <b>Col C - D</b>      |                                |
| 30.    | Banta   | \$ 102,675                            | \$ 108,221                            | \$ (5,546)            |                                |
| 31.    | Escalon   | \$ 354,034                            | \$ 458,742                            | \$ (104,708)          |                                |
| 32.    | Jefferson   | \$ 284,638                            | \$ 381,483                            | \$ (96,845)           |                                |
| 33.    | Lammersville  | \$ 595,022                            | \$ 655,616                            | \$ (60,594)           |                                |
| 34.    | Lincoln   | \$ 1,128,488                          | \$ 1,489,058                          | \$ (360,570)          |                                |
| 35.    | Linden  | \$ 260,011                            | \$ 356,930                            | \$ (96,919)           |                                |
| 36.    | Manteca   | \$ 2,864,149                          | \$ 3,705,632                          | \$ (841,483)          |                                |
| 37.    | New Jerusalem   | \$ 272,585                            | \$ 297,727                            | \$ (25,142)           |                                |
| 38.    | Ripon   | \$ 387,045                            | \$ 496,762                            | \$ (109,717)          |                                |
| 39.    | Tracy   | \$ 1,925,721                          | \$ 2,664,392                          | \$ (738,671)          |                                |
| 40.    | SJCOE-Other Programs (COSP/Venture/RITA #2)                       | \$ 530,201                            | \$ 618,917                            | \$ (88,716)           |                                |
| 41.    | <b>Subtotal LEA Funding</b>                                       | <b>\$ 8,704,569</b>                   | <b>\$ 11,233,481</b>                  | <b>\$ (2,528,912)</b> |                                |
| 42.    | SJCOE - Special Ed County Program                                 | \$ 23,874,545                         | \$ 19,259,850                         | \$ 4,614,695          |                                |
| 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   | \$ (858,752)                          | \$ -                                  | \$ (858,752)          |                                |
| 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          | \$ 4,715                              | \$ -                                  | \$ 4,715              |                                |
| 52.    | SJCOE Special Ed Taxes  | \$ 3,490,999                          | \$ 3,445,688                          | \$ 45,311             |                                |
| 53.    | <b>Total SELPA Revenues</b>                                       | <b>\$ 35,595,361</b>                  | <b>\$ 35,078,513</b>                  | <b>\$ 516,848</b>     |                                |

COLA for 17/18  
Inc. in District ADA estimates

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.

If expenditure fall out materializes in 17/18 as in prior years, the amount to Districts will increase.

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<br>SJCOE       | Col D<br>SJCOE       | Col E<br>SJCOE       | Col F<br>SJCOE       | Col G<br>Difference |
|--------|---|----------------------|----------------------|----------------------|----------------------|---------------------|
| Line # | Description ~ Object Code                                       | Prelim Budget        | May Budget           | 1st Interim          | 2nd Interim          | Col F-E             |
| 1      | County Taxes - Special Education                                | \$ 3,269,476         | \$ 3,418,381         | \$ 3,339,238         | \$ 3,490,999         | \$ 151,761          |
| 2      | Federal Local Assistance Grant                                  | \$ 1,054,451         | \$ 690,810           | \$ 690,810           | \$ 690,810           | \$ -                |
| 3      | District's LCFF Transfer  | \$ 4,204,321         | \$ 4,461,443         | \$ 4,595,733         | \$ 4,656,308         | \$ 60,575           |
| 4      | Pupil Services (SJCOE LCFF = \$42,000)                          | \$ 42,000            | \$ 42,000            | \$ 42,000            | \$ 42,000            | \$ -                |
| 5      | Head Start/Mental Health/ARC & District Rentals                 | \$ 27,649            | \$ 2,059             | \$ 10,727            | \$ 6,965             | \$ (3,762)          |
| 6      | Food Service  | \$ 46,100            | \$ 46,100            | \$ 46,100            | \$ 46,100            | \$ -                |
| 7      | SDC Infant (Form I-50 Funding)                                  | \$ 236,820           | \$ 236,820           | \$ 240,514           | \$ 240,514           | \$ -                |
| 8      | Transfers Out   | \$ (185,217)         | \$ (185,217)         | \$ (185,217)         | \$ (185,217)         | \$ -                |
| 9      | Special Ed MOE - Districts                                      | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                |
| 10     | <b>Total Estimated Special Ed County Program Revenues</b>       | <b>\$ 8,695,600</b>  | <b>\$ 8,712,396</b>  | <b>\$ 8,779,905</b>  | <b>\$ 8,988,479</b>  | <b>\$ 208,574</b>   |
| 11     | Teachers Salaries ~ 11xx  | \$ 7,892,473         | \$ 7,971,347         | \$ 7,545,546         | \$ 7,492,724         | \$ (52,822)         |
| 12     | Certificated Pupil Support Salaries ~ 12xx                      | \$ 797,771           | \$ 864,695           | \$ 859,447           | \$ 858,898           | \$ (549)            |
| 13     | Certificated Supervisors & Admin Salaries ~ 13xx/19xx           | \$ 1,110,565         | \$ 1,118,662         | \$ 1,119,144         | \$ 1,130,732         | \$ 11,588           |
| 14     | Instructional Aides Salaries ~ 21xx                             | \$ 7,106,936         | \$ 7,088,519         | \$ 6,877,002         | \$ 6,792,144         | \$ (84,858)         |
| 15     | Classified Support Salaries - M/O ~ 22xx                        | \$ 204,103           | \$ 207,989           | \$ 207,990           | \$ 207,990           | \$ -                |
| 16     | Supv & Admin Salaries ~ 23xx                                    | \$ 4,040             | \$ 26,272            | \$ 26,272            | \$ 26,272            | \$ -                |
| 17     | Clerical & Office Salaries ~ 24xx                               | \$ 536,212           | \$ 532,694           | \$ 530,108           | \$ 519,407           | \$ (10,701)         |
| 18     | Other Classified Salaries - LVN's ~ 29xx                        | \$ 1,908,802         | \$ 2,099,683         | \$ 1,993,798         | \$ 1,908,074         | \$ (85,724)         |
| 19     | Employee Benefits ~ 3xxx  | \$ 6,914,417         | \$ 6,713,897         | \$ 6,468,522         | \$ 6,463,826         | \$ (4,696)          |
| 20     | Materials & Supplies ~ 4xxx                                     | \$ 375,950           | \$ 402,082           | \$ 363,878           | \$ 416,558           | \$ 52,680           |
| 21     | Travel & Conference ~ 52xx                                      | \$ 190,109           | \$ 190,109           | \$ 192,439           | \$ 189,713           | \$ (2,726)          |
| 22     | Dues & Memberships ~ 53xx                                       | \$ 6,525             | \$ 11,664            | \$ 11,664            | \$ 11,996            | \$ 332              |
| 23     | Insurance ~ 54xx  | \$ 78,525            | \$ 104,938           | \$ 121,200           | \$ 121,847           | \$ 647              |
| 24     | Operations & Housekeeping Services ~ 55xx                       | \$ 195,238           | \$ 189,018           | \$ 189,018           | \$ 192,128           | \$ 3,110            |
| 25     | Rentals, Leases & Repair ~ 56xx                                 | \$ 883,013           | \$ 895,031           | \$ 908,031           | \$ 913,202           | \$ 5,171            |
| 26     | Direct Costs for Inter-Program Services ~ 57xx                  | \$ 5,000             | \$ 5,000             | \$ 5,000             | \$ 17,000            | \$ 12,000           |
| 27     | Other Services & Operating Expenses ~ 58xx                      | \$ 648,162           | \$ 660,389           | \$ 669,935           | \$ 673,729           | \$ 3,794            |
| 28     | Sub agreements for Services ~ 51xx                              | \$ 2,058,500         | \$ 2,058,500         | \$ 1,958,500         | \$ 1,958,500         | \$ -                |
| 29     | EIBT Contracts ~ 51xx   | \$ 160,000           | \$ 160,000           | \$ 160,000           | \$ 160,000           | \$ -                |
| 30     | Communications ~ 59xx   | \$ 57,832            | \$ 57,832            | \$ 61,387            | \$ 61,387            | \$ -                |
| 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         | \$ 2,736,101         | \$ (14,795)         |
| 37     | Debt Service ~ 74xx   | \$ -                 | \$ 10,796            | \$ 10,796            | \$ 10,796            | \$ -                |
| 38     | <b>Total Estimated Special Ed County Program Expenditures</b>   | <b>\$ 33,965,018</b> | <b>\$ 34,217,497</b> | <b>\$ 33,030,573</b> | <b>\$ 32,863,024</b> | <b>\$ (167,549)</b> |
| 39     | <b>Total Estimated Unfunded Special Ed County Program Costs</b> | <b>\$ 25,269,418</b> | <b>\$ 25,505,101</b> | <b>\$ 24,250,668</b> | <b>\$ 23,874,545</b> | <b>\$ (376,123)</b> |
| 40     | <b>Funding Factor</b>   | <b>0.1906262923</b>  | <b>0.1993735452</b>  | <b>0.2519213323</b>  | <b>0.2802101903</b>  | <b>0.0282889</b>    |

## 2017-18 SELPA Funding Factor

| <b>SELPA Revenues</b>                                 |                      |
|---|----------------------|
| 1. Prior Year Entitlements                            | \$ 36,042,328        |
| 2. Times Proration Factor                             | 0.9700000000         |
| 3. Prorated Current Year Base Entitlement             | \$ 34,961,058        |
| 4. Less CY Estimated Special Education Property Taxes | \$ (3,490,999)       |
| 5. Adjusted Current Year Base Entitlement             | \$ 31,470,059        |
| 6. CY Estimated COLA                                  | \$ 571,683           |
| 7. CY Estimated Growth Funding (Decline Adjustment)   | \$ 62,620            |
| 8. <b>Total CY Estimated State Aid SELPA Revenues</b> | <b>\$ 32,104,362</b> |

|                                  |               |
|----------------------------------|---------------|
| 9. State Funding Exhibit (SJCOE) | \$ 32,104,362 |
| 10. Difference                   | \$ -          |

| <b>Funding Factor</b>  |                      | <b>Special Ed County<br/>Program Reserves</b> | <b>Mid-Year Growth<br/>Class Reserve</b> | <b>NPS/EIBT Reserve</b> | <b>OOHC<br/>Contribution<br/>Reserve</b> | <b>Charter Decline<br/>Adj. Reserve</b> |
|--|----------------------|---|--|-------------------------|--|---|
| 11. <b>Total Estimated SELPA Revenues</b>                                    | <b>\$ 32,104,362</b> |   |  |                         |  |   |
| 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. <b>Subtotal of SELPA Revenues</b>  | <b>\$ 31,064,427</b> |   |  |                         |  |   |
| 16. Total Unfunded Special Ed County Program Costs                           | \$ (23,874,545)      | \$ -  |  |                         |  | \$ (23,874,545)                         |
| 17. Charter Decline Adjustment Reserve                                       | \$ -                 |   |  |                         |  | \$ -                                    |
| 18. Use of Charter Decline Adjustment Reserve                                | \$ 260,650           |   |  |                         |  | \$ (260,650)                            |
| 19. Use of NPS/EIBT Reserve  | \$ 858,752           |   | \$ 69,002                                | \$ (927,754)            |  |   |
| 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                 | \$ (4,715)           | \$ 4,715                                      |  |                         |  |   |
| 23. <b>Balance of SELPA Revenues Available for Distribution to Districts</b> | <b>\$ 8,704,569</b>  | <b>\$ 321,043.25</b>                          | <b>\$ 249,002</b>                        | <b>\$ 0.04</b>          | <b>\$ 400,000</b>                        | <b>\$ 260,649</b>                       |
| 24. <b>SELPA Funding Factor</b>  | <b>0.2802101903</b>  |   |  |                         |  |   |

|       |              |           |    |           |     |           |           |
|-------|--------------|-----------|----|-----------|-----|-----------|-----------|
| Check | \$32,104,362 | \$321,044 | 1% | \$249,002 | \$0 | \$400,000 | \$260,649 |
|       | \$0          | \$0       |    | \$0       | \$0 | \$0       | \$0       |

## 2017-18 State Aid Entitlements by District

| Col A<br>Line # | Col B<br>District  | Col C<br>2017-18<br><br>FUNDED SELPA<br>ADA | Col D<br>2017-18<br><br>Entitlements after<br>Proration | Col E<br>2017-18<br><br>Adjusted<br>Entitlement<br>0.2802101903 |
|-----------------|--|---|---|---|
|                 |  | 69,660.47                                   | \$ 31,064,427<br>\$ 449,46981                           | \$ 8,704,569<br>\$ 125,94602                                    |
| 1.              | Banta  | 815.23                                      | \$ 366,421  | \$ 102,675  |
| 2.              | Escalon  | 2,811.00                                    | \$ 1,263,460  | \$ 354,034  |
| 3.              | Jefferson  | 2,260.00                                    | \$ 1,015,802  | \$ 284,638  |
| 4.              | Lammersville   | 4,724.42                                    | \$ 2,123,484  | \$ 595,022  |
| 5.              | Lincoln  | 8,960.09                                    | \$ 4,027,290  | \$ 1,128,488  |
| 6.              | Linden   | 2,064.46                                    | \$ 927,912  | \$ 260,011  |
| 7.              | Manteca  | 22,741.08                                   | \$ 10,221,429   | \$ 2,864,149  |
| 8.              | New Jerusalem  | 2,164.30                                    | \$ 972,788  | \$ 272,585  |
| 9.              | Ripon  | 3,073.10                                    | \$ 1,381,266  | \$ 387,045  |
| 10.             | Tracy  | 15,290.04                                   | \$ 6,872,411  | \$ 1,925,721  |
| 11.             | SJCOE-Other Programs (COSP/Venture/RITA #2)              | 4,209.77                                    | \$ 1,892,164  | \$ 530,201  |
| 12.             | <b>Sub-Total LEAs</b>                                    | <b>69,113.49</b>                            | <b>\$ 31,064,427</b>                                    | <b>\$ 8,704,569</b>   |
| 13.             | SJCOE-Special Ed County Program                          | 546.98                                      |   | \$ 23,874,545   |
| 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                                  |   |   | \$ (858,752)  |
| 20.             | Use of OOHC Contribution Reserve                         |   |   | \$ (400,000)  |
| 21.             | Replenish Mid Year Class Reserve                         |   |   | \$ -  |
| 22.             | Replenish Special Ed County Program Reserves to 1% Level |   |   | \$ 4,715  |
| 23.             | <b>Totals</b>  | <b>69,660.47</b>                            | <b>\$ 32,104,362</b>                                    | <b>\$32,104,362</b>   |
| 24.             | State Funding Exhibit                                    | 69,660.47                                   | \$32,104,362  | \$ 32,104,362   |
| 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**

**2nd Interim**

**1st Interim**

**Difference**

**SECTION 1 - Base - E.C. 56836.10**

**1.56%**

**1.56%**

|   |                      |                      |                     |
|---|----------------------|----------------------|---------------------|
| <b>A. Prior Year (PY) Entitlements</b>  |                      |                      |                     |
| 1. Base (From PY SELPA Exhibit, Line B-9)   | \$ 36,042,328        | \$ 36,042,328        | \$ -                |
| 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        | \$ 36,042,328        | \$ -                |
| <b>B. PY Funded ADA - E.C. 56836.10 (b) (2) (From PY SELPA Exhibit, Line A-4)</b> | <b>69,544.72</b>     | <b>69,544.72</b>     | \$ -                |
| <b>C. Base Rate (line A4 divided by Line B)</b>                                   | \$ 518.2611706539    | \$ 518.2611706539    | \$ -                |
| <b>D. Base Entitlement (Line B multiplied by Line C)</b>                          | \$ 36,042,328        | \$ 36,042,328        | \$ -                |
| <b>E. Base Proration Factor</b>   | 0.9700000000         | 0.9700000000         | -                   |
| <b>F. Prorated Base Entitlement (Line D times Line E)</b>                         | \$ 34,961,058        | \$ 34,961,058        | \$ -                |
| <b>G. Deductions, E.C. 56836.08 ( c )</b>   |                      |                      |                     |
| 1. Local Special Education Property Taxes - E.C. 2572                             | \$ 3,490,999         | \$ 3,339,238         | \$ 151,761          |
| 2. Applicable Excess ERAF   |                      |                      |                     |
| 3. Total Deductions (lines G1 through G2)   | \$ 3,490,999         | \$ 3,339,238         | \$ 151,761          |
| <b>H. Adjusted Base Entitlement (Line F minus Line G3)</b>                        | <b>\$ 31,470,059</b> | <b>\$ 31,621,820</b> | <b>\$ (151,761)</b> |

**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      | \$ 571,683      | \$ - |
| C. COLA Proration Factor                       | 1.0000000000    | 1.0000000000    | -    |
| D. COLA Entitlement Allocation                 |                 |                 |      |
| 1. COLA Entitlement for RS/PS                  | \$ -            | \$ -            | \$ - |
| 2. COLA Entitlement for ADA                    | \$ 571,683      | \$ 571,683      | \$ - |
| E. COLA Entitlement                            | \$ 571,683      | \$ 571,683      | \$ - |

**SECTION 3 - Growth - E.C. 56836.15**

|   |                          |                          |                   |
|---|--------------------------|--------------------------|-------------------|
| <b>A. Growth ADA</b>  |                          |                          |                   |
| 1. ADA  | 69,660.47                | 69,458.75                | 201.72            |
| 2. PY ADA   | 68,796.14                | 68,796.14                | -                 |
| 3. Prior PY ADA   | 69,544.72                | 69,544.72                | -                 |
| 4. PY Funded ADA (Greater of Lines A2 and A3)                                       | 69,544.72                | 69,544.72                | -                 |
| 5. Funded ADA (Greater of Lines A1 and A2)  | 69,660.47                | 69,458.75                | 201.72            |
| 6. Growth ADA (Line A5 minus Line A4, if Line A5 is greater that Line A4)           | 115.75                   | -                        | 115.75            |
| <b>B. STR (PY STR + COLA \$ from Sec 2 Line A)</b>                                  | <b>\$ 540.9901713306</b> | <b>\$ 540.9901713306</b> | <b>\$ -</b>       |
| <b>C. Growth Base Entitlement (Line A6 times Line B)</b>                            | \$ 62,620                | \$ -                     | \$ 62,620         |
| <b>D. Decline in Funded ADA (Line A5 minus Line A4, if line A5 is less than A4)</b> | -                        | (85.97)                  | 85.97             |
| <b>E. Declining ADA Adjustment (Line D times Section 1, Line C)</b>                 | \$ -                     | \$ (44,555)              | \$ 44,555         |
| <b>F. Growth Proration Factor</b>   | 1.0000000000             | 1.0000000000             | -                 |
| <b>G. Growth Entitlement (Line C) or Declining ADA Adjustment (Line E)</b>          | <b>\$ 62,620</b>         | <b>\$ (44,555)</b>       | <b>\$ 107,175</b> |



| <b>SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS</b>                   |                      |                      |                    |
|---|----------------------|----------------------|--------------------|
| <b>SELPA: San Joaquin COE</b>   | <b>2017-18</b>       | <b>2017-18</b>       |                    |
|   | <b>2nd Interim</b>   | <b>1st Interim</b>   | <b>Difference</b>  |
| <b>SECTION 4 - Low Incidence Materials, Services and CTE - E.C. 56836.22</b>            |                      |                      |                    |
| 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           | \$ -               |
| <b>SECTION 5 - OUT OF HOME CARE - E.C. 56836.165</b>                                    |                      |                      |                    |
| A. Out of Home Care Entitlement   | \$ 1,755,615         | \$ 1,755,615         | \$ -               |
| <b>SECTION 6 - Nonpublic Schools (NPS) Extraordinary Cost Pool - E.C. 56836.21</b>      |                      |                      |                    |
| 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)                        | \$ -                 | \$ -                 | \$ -               |
| <b>SECTION 7 - Apportionment Summary</b>  |                      |                      |                    |
| A. Base (Section 1, Line H)   | \$ 31,470,059        | \$ 31,621,820        | \$ (151,761)       |
| B. COLA (Section 2, Line E)   | \$ 571,683           | \$ 571,683           | \$ -               |
| C. Growth or Declining ADA Adjustment (Section 3, Line G)                               | \$ 62,620            | \$ (44,555)          | \$ 107,175         |
| D. Subtotal (Lines A through C)   | \$ 32,104,362        | \$ 32,148,948        | \$ (44,586)        |
| 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         | \$ 1,755,615         | \$ -               |
| G. NPS ECP (Section 6, Line C, Annual Only)   | \$ -                 | \$ -                 | \$ -               |
| H. Total CY State Apportionment (Lines D through G)                                     | \$ 33,998,867        | \$ 34,043,453        | \$ (44,586)        |
| I. Add back in Property Taxes and Federal Aid (Section 1, Line G3)                      | \$ 3,490,999         | \$ 3,339,238         | \$ 151,761         |
| J. SELPA Total AB602 Funding (Line H plus Line I)                                       | \$ 37,489,866        | \$ 37,382,691        | \$ 107,175         |
| <b>Grand Total Apportionment</b>  | <b>\$ 37,489,866</b> | <b>\$ 37,382,691</b> | <b>\$ 107,175</b>  |
| <b>SJCOE AB602 Funding Formula State Aid Available Revenues</b>                         |                      |                      |                    |
| 1. AB602 Funding Formula  | \$ 33,998,867        | \$ 34,043,453        | \$ (44,586)        |
| 2. Less Low Incidence Entitlement   | \$ (138,890)         | \$ (138,890)         | \$ -               |
| 3. Less Out Of Home Care  | \$ (1,755,615)       | \$ (1,755,615)       | \$ -               |
| 4. <b>Total SJCOE SELPA AB602 State Funding</b>   | <b>\$ 32,104,362</b> | <b>\$ 32,148,948</b> | <b>\$ (44,586)</b> |
| <b>State Infant Funding</b>   | <b>\$ 240,514</b>    | <b>\$ 240,514</b>    | <b>\$ -</b>        |
| <b>Grand State Total with Infant</b>  | <b>\$ 37,730,380</b> | <b>\$ 37,623,205</b> | <b>\$ 107,175</b>  |
| <b>Items outside of AB602 State Calc being allocating separately from State Funding</b> |                      |                      |                    |
| 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 | 2nd Interim ADA Estimated |
| Banta                             | 283.57                | 280.22                | 285.67                | 307.53                | 309.11                | 305.37                | 324.94                | 338.78                | 346.70                              | 353.00                    |
| River Island CH #1                |                       |                       |                       |                       |                       | 381.07                | 437.46                | 528.66                |                                     |                           |
| Next Generation CH                |                       |                       |                       |                       |                       |                       |                       | 309.33                | 395.57                              | 462.23                    |
| 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                            | 2,477.00                  |
| District Charters                 |                       |                       |                       |                       | 36.41                 | 102.62                | 149.81                | 208.51                | 283.23                              | 334.00                    |
| 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                            | 2,260.00                  |
| 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                            | 4,724.42                  |
| 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                            | 8,606.44                  |
| 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                            | 2,064.46                  |
| 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                           | 22,613.55                 |
| District Charters                 |                       |                       |                       |                       | 19.11                 | 39.87                 | 69.57                 | 162.69                | 127.14                              | 127.53                    |
| New Jerusalem                     | 26.13                 | 22.64                 | 24.73                 | 26.01                 | 15.67                 | 21.19                 | 21.54                 | 25.94                 | 25.08                               | 21.61                     |
| 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                            | 1,225.05                  |
| VISTA                             |                       |                       |                       |                       | 2.46                  |                       |                       |                       |                                     |                           |
| Humphrey's ABLE                   |                       |                       |                       |                       | 147.30                | 189.74                | 236.19                | 379.52                | 648.01                              | 716.26                    |
| 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                              | 201.38                    |
| 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                            | 3,073.10                  |
| 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                            | 1,233.04                  |
| SJCOE-Special Ed County Program   | 460.05                | 483.32                | 504.91                | 518.57                | 522.87                | 500.65                | 501.77                | 506.33                | 559.53                              | 546.98                    |
| 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                            | 1,720.00                  |
| SJCOE Other Programs - RITA #2 CH |                       |                       |                       |                       |                       |                       |                       |                       | 586.81                              | 651.77                    |
| 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                            | 1,838.00                  |
| <b>Totals</b>                     | <b>62,420.14</b>      | <b>62,983.92</b>      | <b>63,897.13</b>      | <b>64,526.15</b>      | <b>66,647.70</b>      | <b>68,122.40</b>      | <b>68,815.89</b>      | <b>69,544.72</b>      | <b>68,796.14</b>                    | <b>69,660.47</b>          |
| SELPA ADA Growth/Decline          | 5.02                  | 563.78                | 913.21                | 631.90                | 2,121.55              | 1,474.70              | 693.49                | 728.74                | (748.58)                            | 864.33                    |
| Growth/Decline %                  | 0.01%                 | 0.90%                 | 1.45%                 | 0.99%                 | 3.29%                 | 2.21%                 | 1.02%                 | 1.06%                 | -1.08%                              | 1.26%                     |

- New charters starting in the fiscal year will be added at 1st Interim after 20 day report is received  
 \* For 17-18 2nd Interim, 17-18 District/Charter ADA from the 17-18 2nd Interim LCFE calcs were used

# 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   | 2nd Interim            |
| R1  | Special Ed County Program Revenues:             |                     | E1     | Teachers Salaries ~ 11xx                                    | \$ 7,492,724           |
| R2  | County Taxes - Special Education                | \$ 3,490,999        | E2     | Certificated Pupil Support Salaries ~ 12xx                  | \$ 858,898             |
| R3  | Federal Local Assistance Grant                  | \$ 690,810          | E3     | Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx | \$ 1,130,732           |
| R4  | District's LCFF Transfer                        | \$ 4,656,308        | E4     | Instructional Aides Salaries ~ 21xx                         | \$ 6,792,144           |
| R5  | Pupil Services                                  | \$ 42,000           | E5     | Classified Support Salaries - M/O ~ 22xx                    | \$ 207,990             |
| R6  | Head Start/Mental Health/ARC & District Rentals | \$ 6,965            | E6     | Supv & Admin Salaries ~ 23xx                                | \$ 26,272              |
| R7  | Food Service                                    | \$ 46,100           | E7     | Clerical & Office Salaries ~ 24xx                           | \$ 519,407             |
| R8  | SDC Infant (Form I-50 Funding)                  | \$ 240,514          | E8     | Other Classified Salaries - LVN's ~ 29xx                    | \$ 1,908,074           |
| R9  | Transfers Out                                   | \$ (185,217)        | E9     | Employee Benefits ~ 3xxx                                    | \$ 6,463,826           |
| R10   | Special Ed MOE - Districts                      | \$ -                | E10    | Materials & Supplies ~ 4xxx                                 | \$ 416,558             |
| R11   |   |                     | E11    | Mileage, Travel & Conference ~52xx                          | \$ 189,713             |
| R12   |   |                     | E12    | Dues & Memberships ~ 53xx                                   | \$ 11,996              |
| R13   |   |                     | E13    | Insurance ~ 54xx  | \$ 121,847             |
| R14   |   |                     | E14    | Operations & Housekeeping Services ~ 55xx                   | \$ 192,128             |
| R15   |   |                     | E15    | Rentals, Leases & Repair ~ 56xx                             | \$ 913,202             |
| R16   |   |                     | E16    | Direct Costs for Inter-Program Services ~ 57xx              | \$ 17,000              |
| R17   |   |                     | E17    | Other Services & Operating Expenses ~ 58xx                  | \$ 673,729             |
| 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       | \$ 2,736,101           |
| R27   |   |                     | E27    | Debt Service ~ 74xx   | \$ 10,796              |
| R28   | <b>Total Estimated Program Revenues</b>         | <b>\$ 8,988,479</b> | E28    | <b>Total Estimated Expenditures</b>                         | <b>\$ 32,863,024</b>   |
| <b>Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures</b> |   |                     |        |   | <b>\$ (23,874,545)</b> |

| Description   | 2nd Interim            |
|---|------------------------|
| <b>Total Estimated Revenues</b>                                   | <b>\$ 8,988,479</b>    |
| <b>Less Total Estimated Expenditures</b>                          | <b>\$ (32,863,024)</b> |
| <b>Estimated Unfunded Cost - County Special Education Program</b> | <b>\$ (23,874,545)</b> |
| <b>Revenues Added to Cover County Program Unfunded Costs:</b>     |                        |
| Revenue from Special Ed County Program Reserves                   | \$ -                   |
| SELPA Revenues to Fund Special Ed County Program                  | \$ 23,874,545          |
| <b>Total Revenues to Cover Special Ed County Program</b>          | <b>\$ 23,874,545</b>   |

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.  | <b>Subtotal Special Ed County Program Reserve</b>                             | <b>\$ 673,373.82</b> | <b>\$ 674,283.63</b> | <b>\$ 683,262.83</b> | <b>\$ 601,694.81</b> | <b>\$ 687,051.06</b> | <b>\$ 684,919.04</b> | <b>\$ 816,459.88</b> | <b>\$ 330,413.44</b>   | <b>\$ 322,471.02</b> | <b>\$ 316,328.25</b> |
| 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                                   |                      |                      |                      |                      |                      |                      | \$ -                 | \$ -                   | \$ -                 | \$ 4,715.00          |
| 18.  | <b>Special Ed County Program Reserve Ending Balance - June 30</b>             | <b>\$ 274,148.79</b> | <b>\$ 280,008.23</b> | <b>\$ 284,001.16</b> | <b>\$ 287,255.05</b> | <b>\$ 293,577.55</b> | <b>\$ 314,043.83</b> | <b>\$ 318,431.33</b> | <b>\$ 319,636.86</b>   | <b>\$ 316,328.25</b> | <b>\$ 321,043.25</b> |
| 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        | \$ 32,104,362        |
| 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.  | Transfer from NPS/EIBT Reserve  |                      |                      |                      |                      |                      |                      |                      |                        |                      | \$ 69,002.00         |
| 25.  | Replenish Mid Year Class Reserve  | \$ -                 | \$ -                 | \$ -                 | \$ 180,000           | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                 |
| 26.  | <b>Reserve for mid-year growth classes End Bal</b>                            | <b>\$ 171,511</b>    | <b>\$ 171,511</b>    | <b>\$ -</b>          | <b>\$ 180,000</b>    | <b>\$ 180,000</b>    | <b>\$ 180,000</b>    | <b>\$ 180,000</b>    | <b>\$ 180,000</b>      | <b>\$ 180,000</b>    | <b>\$ 249,002.00</b> |
| 27.  | 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        |
| 28.  | Establish NPS/EIBT Reserve  |                      |                      |                      | \$ 1,300,000         |                      |                      |                      |                        |                      |                      |
| 29.  | Transfer to Mid Year Reserve  |                      |                      |                      |                      |                      |                      |                      |                        |                      | \$ (69,002.00)       |
| 30.  | Use of NPS/EIBT Reserve   |                      |                      |                      | \$ -                 | \$ (251,045)         | \$ (118,698.56)      | \$ (2,502.40)        | \$ -                   | \$ -                 | \$ (858,752.00)      |
| 31.  | <b>Reserve for NPS/EIBT End Bal</b>   |                      |                      |                      | <b>\$ 1,300,000</b>  | <b>\$ 1,048,955</b>  | <b>\$ 930,256.44</b> | <b>\$ 927,754.04</b> | <b>\$ 927,754.04</b>   | <b>\$ 927,754.04</b> | <b>\$ 0.04</b>       |
| 32.  | Reserve for OOHC Contribution Reserve Beg Bal                                 |                      |                      |                      |                      |                      |                      |                      | \$ -                   | \$ 1,200,000.00      | \$ 800,000.00        |
| 33.  | Establish OOHC Contribution Reserve   |                      |                      |                      |                      |                      |                      |                      | \$ 1,200,000.00        | \$ -                 | \$ -                 |
| 34.  | Use of OOHC Contribution Reserve  |                      |                      |                      |                      |                      |                      |                      | \$ -                   | \$ (400,000.00)      | \$ (400,000.00)      |
| 35.  | <b>Reserve for OOHC Contribution Reserve End Bal</b>                          |                      |                      |                      |                      |                      |                      |                      | <b>\$ 1,200,000.00</b> | <b>\$ 800,000.00</b> | <b>\$ 400,000.00</b> |
| <b>Reserve for the OOHC Contribution of \$1.2M - Distribute \$400K equally over 2016-17, 2017-18 and 2018-19</b>   |   |                      |                      |                      |                      |                      |                      |                      |                        |                      |                      |
| 36.  | Reserve for Charter Decline Adjustment Beg Bal                                |                      |                      |                      |                      |                      |                      |                      |                        | \$ -                 | \$ 521,299.00        |
| 37.  | Establish or Additional Charter Decline Adjustment Reserve                    |                      |                      |                      |                      |                      |                      |                      |                        | \$ 781,949.00        | \$ -                 |
| 38.  | Use of Charter Decline Adjustment Reserve                                     |                      |                      |                      |                      |                      |                      |                      |                        | \$ (260,650.00)      | \$ (260,650.00)      |
| 39.  | <b>Reserve for Charter Decline Adjustment End Bal</b>                         |                      |                      |                      |                      |                      |                      |                      |                        | <b>\$ 521,299.00</b> | <b>\$ 260,649.00</b> |
| <b>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.</b> |   |                      |                      |                      |                      |                      |                      |                      |                        |                      |                      |

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

| Column A                   | Column B   | Column C                         | Column D<br>2016-2017 | Column E<br>2017-2018 | Column F<br>2017-2018                | Column G<br>2017-2018                 | Column H<br>2018-2019 | Column I<br>2019-2020 |
|----------------------------|--|----------------------------------|-----------------------|-----------------------|--------------------------------------|---------------------------------------|-----------------------|-----------------------|
| Line #                     | Summary Description  |                                  | TCSJ Audited Actuals  | TCSJ Adopted Budget   | TCSJ Revised Budget<br>First Interim | TCSJ Revised Budget<br>Second Interim | TCSJ Projected Budget | TCSJ Projected Budget |
| 1                          | <b>Beginning Balance July 1st</b>                            |                                  | \$ 4,751,230.29       | \$ 5,120,942.29       | \$ 5,006,345.55                      | \$ 5,006,345.55                       | \$ 4,826,795.55       | \$ 4,718,063.73       |
| 2                          | Total Revenue  |                                  | \$ 6,258,537.05       | \$ 6,989,468.00       | \$ 7,037,072.00                      | \$ 7,118,441.00                       | \$ 7,341,534.00       | \$ 7,627,670.00       |
| 3                          | TCSJ Expenses  |                                  | \$ 6,003,421.79       | \$ 6,987,504.00       | \$ 7,428,928.00                      | \$ 7,297,991.00                       | \$ 7,450,265.82       | \$ 7,531,271.82       |
| 4                          | Surplus/Deficit  |                                  | \$ 255,115.26         | \$ 1,964.00           | \$ (391,856.00)                      | \$ (179,550.00)                       | \$ (108,731.82)       | \$ 96,398.18          |
| 5                          | <b>Ending Balance</b>  |                                  | \$ 5,006,345.55       | \$ 5,122,906.29       | \$ 4,614,489.55                      | \$ 4,826,795.55                       | \$ 4,718,063.73       | \$ 4,814,461.91       |
| 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       | \$ 2,086,114.00       |
| 7                          | Adjusted Ending Balance                                      |                                  | \$ 2,920,231.55       | \$ 3,036,792.29       | \$ 2,528,375.55                      | \$ 2,740,681.55                       | \$ 2,631,949.73       | \$ 2,728,347.91       |
| 8                          | <b>Total Ending Balance with Teach Out Reserve June 30th</b> |                                  | \$ 5,006,345.55       | \$ 5,122,906.29       | \$ 4,614,489.55                      | \$ 4,826,795.55                       | \$ 4,718,063.73       | \$ 4,814,461.91       |
| <b>Detail Object Codes</b> |  |                                  |                       |                       |                                      |                                       |                       |                       |
| 9                          | <b>Beginning Balance</b>                                     |                                  | \$ 4,751,230.29       | \$ 5,120,942.29       | \$ 5,006,345.55                      | \$ 5,006,345.55                       | \$ 4,826,795.55       | \$ 4,718,063.73       |
| 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       | \$ 1,500,000.00       |
| 13                         | 8689   | Tuition                          | \$ 5,136,659.55       | \$ 5,354,613.00       | \$ 5,399,428.00                      | \$ 5,450,214.00                       | \$ 5,722,725.00       | \$ 6,008,861.00       |
| 14                         | 8660   | Interest                         | \$ 38,809.00          | \$ 36,020.00          | \$ 38,809.00                         | \$ 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                         | \$ 49,418.00                          |                       |                       |
| 17                         | various  | Classified School Employee Grant |                       |                       |                                      | \$ 80,000.00                          | \$ 80,000.00          | \$ 80,000.00          |
| 18                         | <b>Total Revenue</b>   |                                  | \$ 6,258,537.05       | \$ 6,989,468.00       | \$ 7,037,072.00                      | \$ 7,118,441.00                       | \$ 7,341,534.00       | \$ 7,627,670.00       |
| 19                         | 1101/1105  | Teacher/Extra/Subs               | \$ 827,496.84         | \$ 850,000.00         | \$ 850,000.00                        | \$ 850,000.00                         | \$ 858,500.00         | \$ 867,085.00         |
| 20                         | 1300   | Cert Perm                        | \$ 1,060,260.15       | \$ 1,080,591.00       | \$ 1,179,488.00                      | \$ 1,179,488.00                       | \$ 1,228,424.00       | \$ 1,228,930.00       |
| 21                         | 1311   | Cert Temp                        | \$ 311,394.95         | \$ 366,600.00         | \$ 366,600.00                        | \$ 366,600.00                         | \$ 370,266.00         | \$ 373,969.00         |
| 22                         | <b>Total 1xxx</b>  |                                  | \$ 2,199,151.94       | \$ 2,297,191.00       | \$ 2,396,088.00                      | \$ 2,396,088.00                       | \$ 2,457,190.00       | \$ 2,469,984.00       |
| 23                         | 2300   | Class Supv Perm                  | \$ 54,754.41          | \$ 64,328.00          | \$ 64,328.00                         | \$ 31,084.00                          | \$ 66,053.00          | \$ 66,080.00          |
| 24                         | 2400   | Class Perm                       | \$ 424,393.11         | \$ 471,519.00         | \$ 565,875.00                        | \$ 497,835.00                         | \$ 598,234.82         | \$ 598,515.82         |
| 25                         | 2405/2406  | Class Temp/OT                    | \$ 66,442.77          | \$ 50,000.00          | \$ 82,550.00                         | \$ 86,280.00                          | \$ 87,143.00          | \$ 88,014.00          |
| 26                         | 2900   | Other Class Perm                 | \$ 56,688.00          | \$ 61,861.00          | \$ 61,861.00                         | \$ 64,421.00                          | \$ 64,421.00          | \$ 64,447.00          |
| 27                         | 2906   | Other Class OT/Temp              | \$ 1,231,525.88       | \$ 1,398,975.00       | \$ 1,398,975.00                      | \$ 1,398,975.00                       | \$ 1,412,965.00       | \$ 1,427,095.00       |
| 28                         | <b>Total 2xxx</b>  |                                  | \$ 1,833,804.17       | \$ 2,046,683.00       | \$ 2,173,589.00                      | \$ 2,076,035.00                       | \$ 2,228,816.82       | \$ 2,244,151.82       |
| 29                         | 3000   | Benefits                         | \$ 752,528.51         | \$ 977,925.00         | \$ 1,049,116.00                      | \$ 967,113.00                         | \$ 988,133.00         | \$ 1,029,911.00       |
| 30                         | <b>Total 3xxx</b>  |                                  | \$ 752,528.51         | \$ 977,925.00         | \$ 1,049,116.00                      | \$ 967,113.00                         | \$ 988,133.00         | \$ 1,029,911.00       |
| 31                         | 4200   | Books                            | \$ 2,808.92           | \$ 10,000.00          | \$ 10,000.00                         | \$ 10,000.00                          | \$ 10,000.00          | \$ 10,000.00          |
| 32                         | 4310   | Materials                        | \$ 131,181.64         | \$ 151,000.00         | \$ 149,462.00                        | \$ 147,883.00                         | \$ 147,883.00         | \$ 147,883.00         |
| 33                         | 4400   | Non Cap Equip                    | \$ 26,058.02          | \$ 25,000.00          | \$ 92,000.00                         | \$ 92,000.00                          | \$ 30,000.00          | \$ 30,000.00          |
| 34                         | <b>Total 4xxx</b>  |                                  | \$ 160,048.58         | \$ 186,000.00         | \$ 251,462.00                        | \$ 249,883.00                         | \$ 187,883.00         | \$ 187,883.00         |
| 35                         | 5200   | Travel & Conference              | \$ 140,116.06         | \$ 194,500.00         | \$ 183,745.00                        | \$ 183,745.00                         | \$ 183,745.00         | \$ 183,745.00         |
| 36                         | 5300   | Dues & Membership                | \$ 32,519.00          | \$ 38,500.00          | \$ 38,500.00                         | \$ 38,500.00                          | \$ 38,500.00          | \$ 38,500.00          |
| 37                         | 5400   | Insurance/Property & Liability   |                       | \$ 6,279.00           | \$ 6,317.00                          | \$ 6,118.00                           | \$ 6,118.00           | \$ 6,118.00           |
| 38                         | 5600   | Rent/Bldgs. & Repairs            | \$ 150,356.90         | \$ 176,000.00         | \$ 206,896.00                        | \$ 206,896.00                         | \$ 191,087.00         | \$ 194,909.00         |
| 39                         | 5800   | Contract Services                | \$ 200,672.04         | \$ 430,437.00         | \$ 449,864.00                        | \$ 511,937.00                         | \$ 487,510.00         | \$ 487,510.00         |
| 40                         | 5900   | Postage/Cell/Internet            | \$ 4,214.65           | \$ 12,000.00          | \$ 12,000.00                         | \$ 12,000.00                          | \$ 12,000.00          | \$ 12,000.00          |
| 41                         | <b>Total 5xxx</b>  |                                  | \$ 527,878.65         | \$ 857,716.00         | \$ 897,322.00                        | \$ 959,196.00                         | \$ 918,960.00         | \$ 922,782.00         |
| 42                         | 6000   | Bldgs. & Improvement of Bldgs.   |                       |                       |                                      |                                       |                       |                       |
| 43                         | <b>Total 6xxx</b>  |                                  | \$ -                  | \$ -                  |                                      |                                       | \$ -                  | \$ -                  |
| 44                         | 7310   | Indirect                         | \$ 530,009.94         | \$ 621,989.00         | \$ 661,351.00                        | \$ 649,676.00                         | \$ 669,283.00         | \$ 676,560.00         |
| 45                         | <b>Total 7xxx</b>  |                                  | \$ 530,009.94         | \$ 621,989.00         | \$ 661,351.00                        | \$ 649,676.00                         | \$ 669,283.00         | \$ 676,560.00         |
| 46                         | <b>Total Expenses</b>  |                                  | \$ 6,003,421.79       | \$ 6,987,504.00       | \$ 7,428,928.00                      | \$ 7,297,991.00                       | \$ 7,450,265.82       | \$ 7,531,271.82       |
| 47                         | Total Surplus/Deficit  |                                  | \$ 255,115.26         | \$ 1,964.00           | \$ (391,856.00)                      | \$ (179,550.00)                       | \$ (108,731.82)       | \$ 96,398.18          |
| 48                         | <b>Ending Balance</b>  |                                  | \$ 5,006,345.55       | \$ 5,122,906.29       | \$ 4,614,489.55                      | \$ 4,826,795.55                       | \$ 4,718,063.73       | \$ 4,814,461.91       |
| 49                         | Teach Out Plan Reserve                                       |                                  | \$ 2,086,114.00       | \$ 2,086,114.00       | \$ 2,086,114.00                      | \$ 2,086,114.00                       | \$ 2,086,114.00       | \$ 2,086,114.00       |
| 50                         | 100 Day Reserve  |                                  | \$ 2,300,162.00       | \$ 2,677,205.00       | \$ 2,846,333.00                      | \$ 2,796,165.00                       | \$ 2,854,508.00       | \$ 2,885,545.00       |
| 51                         | 2% Economic Uncertainty Reserve                              |                                  | \$ 120,069.00         | \$ 139,751.00         | \$ 148,579.00                        | \$ 145,960.00                         | \$ 149,005.00         | \$ 150,625.00         |
| 52                         | Amount Above (Below) Target                                  |                                  | \$ 500,000.55         | \$ 219,836.29         | \$ (466,536.45)                      | \$ (201,443.45)                       | \$ (371,563.27)       | \$ (307,822.09)       |
| 53                         | <b>Total Ending Balance with Teach Out Reserve June 30th</b> |                                  | \$ 5,006,345.55       | \$ 5,122,906.29       | \$ 4,614,489.55                      | \$ 4,826,795.55                       | \$ 4,718,063.73       | \$ 4,814,461.91       |



**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<br>01-3060-6088<br>*01-3060-6088<br>*01-3061-6088<br>*(5100)                             | Migrant Education (Restricted)    | Stockton Unified School District  | \$225,235.00 | 8/22/2017   | Manuel Nunez   | Contract to provide educational services for Migrant Children during the 2017-2018 Fiscal Year   | PO18-01773      |
| Fund 01<br>01-3060-6088<br>*01-3060-6088<br>*01-3061-6088<br>*(5100)                             | Migrant Education (Restricted)    | Lodi Unified School District  | \$120,696.00 | 8/22/2017   | Manuel Nunez   | Contract to provide educational services for Migrant Children during the 2017-2018 Fiscal Year   | PO18-01774      |
| Fund 01<br>*01-4124-6378<br>*(5100)  | Comprehensive Health (Restricted) | Tracy Boys & Girls Club   | \$105,833.50 | 8/23/2017   | Sheri Coburn   | Contract to facilitate the After School Learning Program as part of the 21st Century Community Learning Centers Program during the 2017-2018 Fiscal Year | PO18-01791      |
| Fund 01<br>*01-6500-2030<br>*(5100)  | S.E.L.P.A. (Restricted)           | South San Joaquin Education Center  | \$125,000.00 | 8/17/2017   | Kathy Skeels   | Estimated cost for tuition for students attending South San Joaquin Education Center Non Public School during the 2017-2018 School Year                  | PO18-01854      |
| Fund 01<br>01-0240-3927  | C.O.S.P. (Unrestricted)           | San Joaquin County Probation Department   | \$77,259.00  | 8/30/2017   | Janine Kaeslin | Contract between San Joaquin County Probation Department and Discovery Challenge Academy for social worker position during the 2017-2018 Fiscal Year     | PO18-01894      |
| Fund 01<br>Fund 09<br>01-0240-3190<br>*01-0240-3190<br>*09-0240-8100<br>*09-0000-8200<br>*(5100) | C.O.S.P. (Unrestricted)           | San Joaquin County Probation Department   | \$450,000.00 | 9/6/2017    | Janine Kaeslin | Contract to provide probation services to juveniles in an educational setting during the 2017-2018 Fiscal Year   | PO18-01973      |
| Fund 01<br>01-0000-4205  | C.T.E. (Unrestricted)             | PHCC Educational Foundation   | \$33,040.00  | 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    | PO18-01990      |
| Fund 01<br>01-0000-4205  | C.T.E. (Unrestricted)             | Operating Engineers Local 3 Joint Apprenticeship Committee of Northern California | \$191,856.00 | 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    | PO18-02099      |
| Fund 01<br>01-0000-4205  | C.T.E. (Unrestricted)             | Cement Masons Southern California Training Services                               | \$145,140.00 | 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    | PO18-02124      |
| Fund 01<br>01-6387-6596  | C.T.E. (Restricted)               | Lammersville Unified School District  | \$296,000.00 | 9/21/2017   | Chris Kleinert | Estimated allotment for CTEIG awarded amount during the 2017-2018 Fiscal Year  | PO18-02224      |
| Fund 01<br>01-6387-6596  | C.T.E. (Restricted)               | Escalon Unified School District   | \$172,000.00 | 9/21/2017   | Chris Kleinert | Estimated allotment for CTEIG awarded amount during the 2017-2018 Fiscal Year  | PO18-02225      |



**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<br>*01-6500-2030<br>*(5100)                     | S.E.L.P.A.<br>(Restricted)                | Stockton Education Center                              | \$75,000.00  | 9/14/2017   | Kathy Skeels   | Estimated cost for tuition for students attending Stockton Education Center Non Public School during the 2017-2018 School Year   | PO18-02254      |
| Fund 01<br>01-0000-4205                                 | C.T.E.<br>(Unrestricted)                  | Northern California Landscape and Irrigation Fitter    | \$30,090.00  | 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                                      | PO18-02291      |
| Fund 12<br>12-6127-6204                                 | Early Childhood Education<br>(Restricted) | West Ed  | \$44,500.00  | 9/28/2017   | Jamie Baiocchi | Contract to support implementation of the Teaching Pyramid Framework during the 2017-2018 Fiscal Year  | PO18-02346      |
| Fund 01<br>01-0000-4205                                 | C.T.E.<br>(Unrestricted)                  | Greater East Bay Barber and Cosmetology                | \$110,330.00 | 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                                      | PO18-02354      |
| Fund 01<br>01-6387-6596                                 | C.T.E.<br>(Restricted)                    | Linden Unified School District                         | \$428,000.00 | 10/6/2017   | Chris Kleinert | Estimated allotment for CTEIG awarded amount during the 2017-2018 Fiscal Year  | PO18-02443      |
| Fund 01<br>01-9010-6268                                 | G.V.C.C.<br>(Restricted)                  | Calaveras Healthy Impact Product Solutions             | \$30,000.00  | 9/1/2017    | Nick Mueller   | Contract to reimburse C.H.I.P.S. a daily rate of \$31.50 per crew member working on Pumpkin Hollow Scenic Corridor project during the 2017-2018 Fiscal Year                                | PO18-02612      |
| Fund 12<br>12-5035-6205<br>12-6127-6163<br>12-6127-6204 | Early Childhood Education<br>(Restricted) | Early Quality Systems LLC.                             | \$27,572.94  | 10/20/2017  | Jamie Baiocchi | Contract to support SJCOE in its use of a secure, web-based TQRIS Program Management and Data System during the 2017-2018 Fiscal Year  | PO18-02729      |
| Fund 01<br>01-0000-4205                                 | C.T.E.<br>(Unrestricted)                  | Napa Solano Counties Plumbers and Steamfitters         | \$70,210.00  | 10/20/2017  | Chris Kleinert | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2017-2018 Fiscal Year                                      | PO18-02826      |
| Fund 01<br>*01-0724-1650<br>*(5100)                     | Special Education<br>(Unrestricted)       | Stockton Education Center                              | \$75,500.00  | 11/13/2017  | Brandie Bruni  | Estimated cost for transportation to SJCOE Special Education sites for the 2017-2018 School Year   | PO18-02893      |
| Fund 01<br>01-6264-3453                                 | C.O.S.P.<br>(Restricted)                  | Old Sow Coaching & Consulting                          | \$39,893.50  | 11/20/2017  | Janine Kaeslin | Contract to provide conference facilitation and focus exploration during the 2017-2018 Fiscal Year   | PO18-02962      |
| Fund 01<br>01-6387-6596                                 | C.T.E.<br>(Restricted)                    | Ripon Unified School District                          | \$254,000.00 | 12/4/2017   | Chris Kleinert | Estimated allotment for CTEIG awarded amount during the 2017-2018 Fiscal Year  | PO18-03051      |
| Fund 01<br>01-9010-6264                                 | G.V.C.C.<br>(Restricted)                  | Yosemite Community College                             | \$40,000.00  | 12/4/2017   | Nick Mueller   | Estimated cost to pay stipends for participants of the "Office Technology Training" in partnership with Columbia College and Mother Lode Training Program during the 2017-2018 Fiscal Year | PO18-03068      |
| Fund 01<br>01-9010-6264                                 | G.V.C.C.<br>(Restricted)                  | Mother Lode Job Training                               | \$57,200.00  | 12/6/2017   | Nick Mueller   | Estimated cost for participants of the Mother Lode Job Training Program "Office Technology Training" during the 2017-2018 Fiscal Year  | PO18-03081      |
| Fund 01<br>01-0000-4205                                 | C.T.E.<br>(Unrestricted)                  | California Fire Fighter Joint Apprenticeship Committee | \$382,320.00 | 9/25/2017   | Chris Kleinert | Contract to provide a program of Related and Supplemental Instruction for apprentices during the 2017-2018 Fiscal Year   | PO18-03233      |



**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<br>01-0000-4205  | C.T.E.<br>(Unrestricted)        | Pipe Trades District Council<br>Plumbers, Pipe and<br>Refrigeration Fitters<br>Apprenticeship and Journeyman<br>Training Trust | \$82,509.50    | 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 | PO18-03362      |
| Fund 01<br>01-0000-4205  | C.T.E.<br>(Unrestricted)        | Associated General Contractors<br>of America-San Diego Chapter<br>Apprenticeship and Training<br>Trust                         | \$160,480.00   | 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 | PO18-03363      |
| Fund 12<br>12-5210-6956<br>*12-5210-6956<br>*12-5211-6959<br>*(5100) | Head Start<br>(Restricted)      | San Joaquin County Child<br>Abuse Prevention Council   | \$4,767,780.00 | 1/17/2018   | Jamie Baiocchi | Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2018-2019 Program Year                            | PO18-03621      |
| Fund 12<br>12-5210-6956<br>*12-5210-6956<br>*12-5211-6959<br>*(5100) | Head Start<br>(Restricted)      | Creative Childcare Inc.  | \$2,510,006.00 | 1/17/2018   | Jamie Baiocchi | Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2018-2019 Program Year                            | PO18-03622      |





**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 # |
|--|---------------------------------|------------------|----------------|-----------------|-------------------|--|-------|
| 02-9010-2400-6006  | Restricted                      | Andrew Basler    | \$100.74 Daily | \$148.71 Daily  | Diane Carnahan    | Position Change from Instructional Assistant to Staff Secretary position at Teachers College of San Joaquin. Increase of \$35,978.40.  | 23103 |
| 12-5210-2900-6950<br>12-5211-2900-6955   | Restricted                      | Mona Pantoja     | \$117.14 Daily | \$156.24 Daily  | Leticia Sida      | Position Change from Instructional Assistant to Parent Educator II position in Head Start San Joaquin. Increase of \$19,549.00.  | 23367 |
| 01-0000-2400-5000<br>12-9010-2400-7799   | Unrestricted                    | Amy Guzman       | \$95.72 Daily  | \$148.71 Daily  | Kathryn Rusk      | Position Change from Instructional Assistant to Account Clerk in the Business Services. Increase of \$24,478.19.   | 22340 |
| 01-0240-1100-3927  | Unrestricted                    | Stephen Felkins  | \$424.79 Daily | \$424.79 Daily  | Brandy N. Thurman | Position Change from Teacher position at Alternative Education to Teacher position at Discovery Challenge Academy in Alternative Education. Also days changed from 183 days to 214 days. Increase of \$13,841.64 | 23543 |
| 09-0000-2400-8200<br>01-9010-2400-6289<br>01-9010-2400-6269<br>01-5810-2400-6259 | Restricted                      | Katrina Gonzalez | \$95.72 Daily  | \$153.05 Daily  | Lonnie Cox        | Position Change from Special Education Instructional Assistant to Administrative Assistant position in Building Futures Academy. Increase of \$38,613.49   | 24145 |
| 01-0000-2300-5000<br>12-9010-2300-7799   | Restricted                      | Christina Lewis  | \$365.21 Daily | \$441.51 Daily  | Terrell Martinez  | Position Change from Program Manager II to Coordinator IV in Business Services. Increase of \$22,012.56  | 24678 |



### Surplus Under \$25,000

| Item Description  | Quantity | Date of Disposal |
|---|----------|------------------|
| 2-Drawer File Cabinet (Small)                                 | 3        | 12/5/2017        |
| 2-Drawer Lateral File Cabinet                                 | 5        | 12/5/2017        |
| 4-Drawer Lateral File Cabinet                                 | 2        | 12/5/2017        |
| Assorted Brackets, Supports, Rails, Kick Plates, Screws, etc. |          | 12/15/2017       |
| Classroom Chairs   CalWORKS                                   | 48       | 2/1/2018         |
| Counter Top Sections  | 16       | 12/15/2017       |
| CPU   | 13       | 11/2/2017        |
| Industrial Fan   Star Lab                                     | 2        | 1/24/2018        |
| Laptop  | 2        | 11/2/2017        |
| Milk Cooler   | 8        | 12/5/2017        |
| Monitor   | 6        | 11/2/2017        |
| Office Chairs   | 5        | 11/7/2017        |
| Old Metal Desk  | 2        | 12/5/2017        |
| Overhead Cabinets   | 2        | 12/15/2017       |
| Partition Walls   | 10       | 12/15/2017       |
| Partitions  | 20       | 12/5/2017        |
| Pin Boards  | 2        | 12/15/2017       |
| Pocket PC   | 1        | 11/2/2017        |
| Printer   | 1        | 11/2/2017        |
| Projector   | 1        | 11/2/2017        |
| Switch  | 1        | 11/2/2017        |
| Tables  | 2        | 12/5/2017        |
| Toshiba TV  | 1        | 1/24/2018        |
| UPS   | 5        | 11/2/2017        |



**2017-18 Second 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 March 21, 2018, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: David J. Sargent  
President, Board of Education

Date: 21-Mar-18

Signed: James Mousalimas  
County Superintendent

Date: 21-Mar-18



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<br>First Interim<br>Totals | Second Interim (Unrestricted Only)<br>2017-18 | Projected (Unrestricted Only)<br>2018-19    | Projected (Unrestricted Only)<br>2019-20      |
|--|------------------------------------|---|---|---|
| <b>REVENUES:</b>                         |                                    |   |   |   |
| <b>LCFF Funding Sources (8010-8099):</b> |                                    |   |   |   |
| 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           |                                    | \$ 222,512                                    | \$ 710,576                                  | \$ 1,412,602                                  |
| Adjusted Budget Amount                   | \$ 30,184,524                      | \$ 30,407,036                                 | \$ 31,117,612                               | \$ 32,530,214                                 |
| Please describe reason(s) for changes:   |                                    | (\$184,625) Decrease in ADA                   | \$710,576 COLA and Change in UPP Percentage | \$1,412,602 COLA and Change in UPP Percentage |
|  |                                    | \$421,637 Increase in Property Taxes          |   |   |
|  |                                    | (\$14,500) Decrease in State Aid              |   |   |
|  |                                    |   |   |   |
|  |                                    |   |   |   |
| <b>Federal Revenue (8100-8299):</b>      |                                    |   |   |   |
| % 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<br>First Interim<br>Totals | Second Interim (Unrestricted Only)<br>2017-18         | Projected (Unrestricted Only)<br>2018-19 | Projected (Unrestricted Only)<br>2019-20 |
|--|------------------------------------|---|--|--|
| <b>State Revenue (8300-8599):</b>      |                                    |   |  |  |
| COLA % Used for:                       |                                    | % \$ -  | -5 % \$ (447,912)                        | -5 % \$ (153,747)                        |
| One time \$ included in:               |                                    | \$ -  | \$ -                                     | \$ -                                     |
| Plus(Minus) Other \$ changes:          |                                    | \$ 6,299  | \$ -                                     | \$ -                                     |
| Total Change from Prior Period         |                                    | \$ 6,299  | \$ (447,912)                             | \$ (153,747)                             |
| Adjusted Budget Amount                 | \$ 3,516,545                       | \$ 3,522,844  | \$ 3,074,932                             | \$ 2,921,185                             |
| Please describe reason(s) for changes: |                                    | \$5,661 Increase in Lottery                           | (\$447,912) Estimated 5% Reduction       | (\$153,747) Estimated 5% Reduction       |
|  |                                    | \$638 Increase in Misc. State Revenues                |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
| <b>REVENUES Cont.:</b>                 |                                    |   |  |  |
| <b>Local Revenue (8600-8799):</b>      |                                    |   |  |  |
| % Incr.(Decr.) included in:            |                                    | % \$ -  | -2 % \$ (443,069)                        | -2 % \$ (434,208)                        |
| One time \$ included in:               |                                    | \$ 274,755  | \$ -                                     | \$ -                                     |
| Plus(Minus) Other \$ changes:          |                                    | \$ 294,821  | \$ -                                     | \$ -                                     |
| Total Change from Prior Period         |                                    | \$ 569,576  | \$ (443,069)                             | \$ (434,208)                             |
| Adjusted Budget Amount                 | \$ 21,583,887                      | \$ 22,153,463   | \$ 21,710,394                            | \$ 21,276,186                            |
| Please describe reason(s) for changes: |                                    | (\$24,935) Decrease in PDC Operations                 | (\$443,069) Estimated 2% Reduction       | (\$434,208) Estimated 2% Reduction       |
|  |                                    | (\$12,385) Decrease in Excel Academy Operations       |  |  |
|  |                                    | \$108,010 Increase in Charter Fees                    |  |  |
|  |                                    | \$62,664 Increase in Payroll Contracts with Districts |  |  |
|  |                                    | \$274,755 Increase in Structural Upgrades (One Time)  |  |  |
|  |                                    | \$114,257 Increase in Telco (e-rate)                  |  |  |
|  |                                    | \$47,871 Increase in Community Schools                |  |  |
|  |                                    | (\$14,937) Decrease in Special Ed Transportation      |  |  |
|  |                                    | \$14,276 Increase in Misc. Revenues                   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |

|  | 2017-18<br>First Interim<br>Totals | Second Interim (Unrestricted Only)<br>2017-18     | Projected (Unrestricted Only)<br>2018-19        | Projected (Unrestricted Only)<br>2019-20        |
|--|------------------------------------|---|---|---|
| <b><u>Transfers In/Sources (8900-8979):</u></b>          |                                    |   |   |   |
| Other One time \$ included in:                           |                                    | \$ 26,228   | \$ (45,397)                                     | \$ -  |
| Plus(Minus) Other \$ changes:                            |                                    | \$ -  | \$ -  | \$ -  |
| Total Change from Prior Period                           |                                    | \$ 26,228   | \$ (45,397)                                     | \$ -  |
| Adjusted Budget Amount                                   | \$ 19,169                          | \$ 45,397   | \$ -  | \$ -  |
| Please describe reason(s) for changes:                   |                                    | \$26,228 Increase in Capital Leases (One Time)    | (\$45,397) Decrease in One Time Expenses        | N/A   |
| <b><u>Contributions (8980-8999):</u></b>                 |                                    |   |   |   |
| (Incr.)Decr. for Sp. Ed. :                               |                                    | \$ -  | \$ -  | \$ -  |
| ( Incr.)Decr. for On-going Major Maint (RRM) :           |                                    | \$ -  | \$ -  | \$ -  |
| Other One time \$ included in:                           |                                    | \$ -  | \$ -  | \$ -  |
| Plus(Minus) Other \$ changes:                            |                                    | \$ (2,619)  | \$ (348,161)                                    | \$ 5,455  |
| Total Change from Prior Period                           |                                    | \$ (2,619)  | \$ (348,161)                                    | \$ 5,455  |
| Adjusted Budget Amount                                   | \$ (3,731,300)                     | \$ (3,733,919)                                    | \$ (4,082,080)                                  | \$ (4,076,625)                                  |
| Please describe reason(s) for changes:                   |                                    | (\$2,619) Decrease in Teacher's College - Fund 02 | (\$295,052) RRM 3%                              | \$38,048 RRM 3%                                 |
|  |                                    |   | (\$22,618) COSP Print Shop/Food Service/Spec Ed | (\$23,296) COSP Print Shop/Food Service/Spec Ed |
|  |                                    |   | (\$7,644) Educational Grants                    | (\$7,873) Educational Grants                    |
|  |                                    |   | (\$22,847) Fund 02 Economic Uncertainties       | (\$1,424) Fund 02 Economic Uncertainties        |
| <b><u>TOTAL Other Financing Sources (8910-8999):</u></b> |                                    |   |   |   |
| Total Change from Prior Period                           |                                    | \$ 23,609   | \$ (393,558)                                    | \$ 5,455  |
| Adjusted Budget Amount                                   | \$ (3,712,131)                     | \$ (3,688,522)                                    | \$ (4,082,080)                                  | \$ (4,076,625)                                  |
| <b>Total Revenues &amp; Other Financing Sources</b>      | <b>\$ 51,572,825</b>               | <b>\$ 52,394,821</b>                              | <b>\$ 51,820,858</b>                            | <b>\$ 52,650,960</b>                            |

|                                | 2017-18<br>First Interim<br>Totals | Second Interim (Unrestricted Only)<br>2017-18     | Projected (Unrestricted Only)<br>2018-19          | Projected (Unrestricted Only)<br>2019-20          |
|--------------------------------|------------------------------------|---|---|---|
| <b>EXPENSES:</b>               |                                    |   |   |   |
| <b>Object 1XXX:</b>            |                                    | % Increase/(Decrease)      \$ Increase/(Decrease) | % Increase/(Decrease)      \$ Increase/(Decrease) | % Increase/(Decrease)      \$ Increase/(Decrease) |
| Step & Column included in:     |                                    | %      \$ -                                       | 2 %      \$ 172,570                               | 2 %      \$ 180,527                               |
| Settlement included in:        |                                    | %      \$ -                                       | 2 %      \$ 176,021                               | %      \$ -                                       |
| <u>Other:</u>                  |                                    |   |   |   |
| Growth Positions:              |                                    | FTE \$ -  | FTE \$ -  | FTE \$ -  |
| One time \$ included in:       |                                    | \$ -  | \$ 49,295   | \$ (179,541)                                      |
| Plus(Minus) Other \$ changes:  |                                    | \$ 169,928  | \$ -  | \$ -  |
| Total Change from Prior Period |                                    | \$ 169,928  | \$ 397,886  | \$ 986  |
| Adjusted Budget Amount         | \$ 8,458,549                       | \$ 8,628,477                                      | \$ 9,026,363                                      | \$ 9,027,349                                      |

|  |  |  |   |
|--|--|--|---|
| Please describe reason(s) for changes: | \$1,425 Deferred Position (.25FTE)           | \$172,570 Step and Column                            | \$180,527 Step and Column                                     |
|  | \$65,896 Increase in Subs/Temps              | \$176,021 Estimated 2% COLA                          | (\$179,541) 18/19 Estimated 2% off Salary Schedule (One Time) |
|  | \$102,607 Attrition and Budget Distributions | \$49,295 Estimated 2% off Salary Schedule (One Time) |   |
|  |  |  |   |
|  |  |  |   |

|                                |               |   |   |   |
|--------------------------------|---------------|---|---|---|
| <b>Object 2XXX:</b>            |               | % Increase/(Decrease)      \$ Increase/(Decrease) | % Increase/(Decrease)      \$ Increase/(Decrease) | % Increase/(Decrease)      \$ Increase/(Decrease) |
| Step & Column included in:     |               | %      \$ -                                       | 2 %      \$ 286,140                               | 2 %      \$ 299,176                               |
| Settlement included in:        |               | %      \$ -                                       | 2 %      \$ 291,863                               | %      \$ -                                       |
| <u>Other:</u>                  |               |   |   |   |
| Growth Positions:              |               | 5 FTE \$ 199,550                                  | FTE \$ -  | FTE \$ -  |
| One time \$ included in:       |               | \$ -  | \$ 73,816   | \$ (297,700)                                      |
| Plus(Minus) Other \$ changes:  |               | \$ (184,190)                                      | \$ -  | \$ -  |
| Total Change from Prior Period |               | \$ 15,360   | \$ 651,819  | \$ 1,476  |
| Adjusted Budget Amount         | \$ 14,291,643 | \$ 14,307,003                                     | \$ 14,958,822                                     | \$ 14,960,298                                     |

|  |  |   |   |
|--|--|---|---|
| Please describe reason(s) for changes: | (\$37,583) Abolishes Position (1.02FTE)        | \$286,140 Step and Column                             | \$299,176 Step and Column                                     |
|  | (\$24,636) Decrease in Subs/Temps              | \$291,863 Estimated 2% COLA                           | (\$297,700) 18/19 Estimated 2% off Salary Schedule (One Time) |
|  | (\$121,971) Attrition and Budget Distributions | \$473,816 Estimated 2% off Salary Schedule (One Time) |   |
|  |  |   |   |
|  |  |   |   |

|  | 2017-18               |                                    | Projected (Unrestricted Only) |                        | Projected (Unrestricted Only) |                        |
|--|-----------------------|------------------------------------|-------------------------------|------------------------|-------------------------------|------------------------|
|  | First Interim         | Second Interim (Unrestricted Only) | 2018-19                       | 2019-20                | 2018-19                       | 2019-20                |
|  | Totals                | 2017-18                            | 2018-19                       | 2018-19                | 2018-19                       | 2019-20                |
| <b>Object 3XXX:</b>  |                       |                                    |                               |                        |                               |                        |
| Change in Statutory Benefits:                                | % Increase/(Decrease) | \$ Increase/(Decrease)             | % Incr./(Decr.)               | \$ Increase/(Decrease) | % Incr./(Decr.)               | \$ Increase/(Decrease) |
| Increase in Statutory due to Step & Column                   | %                     | \$ -                               | %                             | \$ 114,478             | %                             | \$ 129,935             |
| Increase in Statutory due to Settlement                      | %                     | \$ -                               | %                             | \$ 116,769             | %                             | \$ -                   |
| Incr./Decr. in Statutory due to rate changes                 | %                     | \$ -                               | %                             | \$ 445,379             | %                             | \$ 462,864             |
| Incr./Decr. in Statutory due to +/- positions, other changes | %                     | \$ 8,345                           | %                             | \$ 30,498              | %                             | \$ (129,273)           |
| Total \$ Change in Statutory                                 |                       | \$ 8,345                           |                               | \$ 707,124             |                               | \$ 463,526             |
| 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                    | %                     | \$ 19,510                          | %                             | \$ -                   | %                             | \$ -                   |
| Are you budgeting at the CAP ?                               | Yes/No                | Yes                                |                               | Yes                    |                               | Yes                    |
| Total \$ Change in H & W                                     |                       | \$ 19,510                          |                               | \$ -                   |                               | \$ -                   |
| Changes in Other Benefits:                                   | %                     | \$ -                               | %                             | \$ -                   | %                             | \$ -                   |
| Total \$ Change in Benefits:                                 |                       | \$ 27,855                          |                               | \$ 707,124             |                               | \$ 463,526             |
| One time benefit \$ included above:                          |                       | \$ -                               |                               | \$ 0                   |                               | \$ 0                   |
| Total Change from Prior Period                               |                       | \$ 27,855                          |                               | \$ 707,124             |                               | \$ 463,526             |
| Adjusted Budget Amount                                       | \$ 8,397,429          | \$ 8,425,284                       |                               | \$ 9,132,408           |                               | \$ 9,595,934           |

Please describe changes next page:

|  | Projected Benefits due to Step and Column     | Projected Benefits due to Step and Column  |
|--|---|--|
| \$2,426 Subs/Temps                           | Estimated Employer Rate Increase              | Estimated Employer Rate Increase           |
| (\$30,281) Attrition and Budget Distribution | (STRS 14.43% to 16.28%, PERS 15.31% to 17.7%) | (STRS 16.28% to 18.13%, PERS 17.7% to 20%) |
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|   | 2017-18<br>First Interim<br>Totals | Second Interim (Unrestricted Only)<br>2017-18 | Projected (Unrestricted Only)<br>2018-19 | Projected (Unrestricted Only)<br>2019-20 |
|---|------------------------------------|---|--|--|
| <b>Object 4XXX:</b>                     |                                    |   |  |  |
| % Increase(Decrease) included in:       |                                    | % \$ -  | 4 % \$ -                                 | 4 % \$ -                                 |
| Flat \$ Increase(Decrease) included in: |                                    | \$ 106,574                                    | \$ -                                     | \$ -                                     |
| One time \$ included in:                |                                    | \$ -  | \$ -                                     | \$ -                                     |
| Total Change from Prior Period          |                                    | \$ 106,574                                    | \$ -                                     | \$ -                                     |
| Adjusted Budget Amount                  | \$ 2,240,584                       | \$ 2,347,158                                  | \$ 2,347,158                             | \$ 2,347,158                             |

Please describe reason(s) for changes:

|  |     |     |
|--|-----|-----|
| \$4,772 Increase in Books                      | N/A | N/A |
| \$41,748 Increase in Materials and Supplies    |     |     |
| \$60,054 Increase in Non-Capitalized Equipment |     |     |
|  |     |     |
|  |     |     |

**EXPENSES Cont.:**

**Object 5XXX:**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| % Increase(Decrease) included in:       |               | % \$ -        | % \$ -        | % \$ -        |
| Flat \$ Increase(Decrease) included in: |               | \$ (514,258)  | \$ (63,454)   | \$ (60,281)   |
| One time \$ included in:                |               | \$ 56,267     | \$ -          | \$ -          |
| Total Change from Prior Period          |               | \$ (457,991)  | \$ (63,454)   | \$ (60,281)   |
| Adjusted Budget Amount                  | \$ 16,845,278 | \$ 16,387,287 | \$ 16,323,833 | \$ 16,263,552 |

Please describe reason(s) for changes:

|  |   |   |
|--|---|---|
| (\$57,990) Decrease in Buildings (One Time)                              | (\$63,454) Decrease in Utilities due to Solar | (\$60,281) Decrease in Utilities due to Solar |
| \$114,257 Increase in Telco (One Time)                                   |   |   |
| (\$602,750) Decrease in Interprogram Transfers/Direct Charge             |   |   |
| \$41,280 Increase in Utilities   |   |   |
| \$90,999 Increase in Travel/Legal/Audit/Dues/<br>Communications/Printing |   |   |
| (\$11,542) Decrease in Rents/Leases/Repairs                              |   |   |
| (\$32,245) Decrease in Other Operating Cost/Contracted Services          |   |   |
|  |   |   |

|   | 2017-18<br>First Interim<br>Totals | Second Interim (Unrestricted Only)<br>2017-18 | Projected (Unrestricted Only)<br>2018-19 | Projected (Unrestricted Only)<br>2019-20 |
|---|------------------------------------|---|--|--|
| <b>Object 6XXX:</b>                     |                                    |   |  |  |
| % Increase(Decrease) included in:       |                                    | % \$ -  | % \$ -                                   | % \$ -                                   |
| Flat \$ Increase(Decrease) included in: |                                    | \$ -  | \$ -                                     | \$ -                                     |
| One time \$ included in:                |                                    | \$ 565,067                                    | \$ 913,263                               | \$ (1,858,490)                           |
| Total Change from Prior Period          |                                    | \$ 565,067                                    | \$ 913,263                               | \$ (1,858,490)                           |
| Adjusted Budget Amount                  | \$ 8,567,561                       | \$ 9,132,628                                  | \$ 10,045,891                            | \$ 8,187,401                             |

Please describe reason(s) for changes:

|  |   |   |
|--|---|---|
| \$565,067 Increase in Building Expenses One Time | \$913,263 Increase in One Time Expenses | (\$1,858,490) Decrease in One Time Expenses |
|  |   |   |
|  |   |   |
|  |   |   |
|  |   |   |

**Other Outgo - Objects 7100-7299, 7400-7499**

|   |            |             |             |
|---|------------|-------------|-------------|
| % Increase(Decrease) included in:       | % \$ -     | % \$ -      | % \$ -      |
| Flat \$ Increase(Decrease) included in: | \$ 598     | \$ (12,073) | \$ (14,733) |
| One time \$ included in:                | \$ -       | \$ -        | \$ -        |
| Total Change from Prior Period          | \$ 598     | \$ (12,073) | \$ (14,733) |
| Adjusted Budget Amount                  | \$ 542,815 | \$ 543,413  | \$ 516,607  |

Please describe reason(s) for changes:

|  |   |   |
|--|---|---|
| \$598 Increase in Debt Services - Principal and Interest | (\$12,073) Decrease in Debt Services - Principal and Interest | (\$14,733) Decrease in Debt Services - Principal and Interest |
|  |   |   |
|  |   |   |
|  |   |   |
|  |   |   |

|  | 2017-18<br>First Interim<br>Totals | Second Interim (Unrestricted Only)<br>2017-18 | Projected (Unrestricted Only)<br>2018-19         | Projected (Unrestricted Only)<br>2019-20        |
|--|------------------------------------|---|--|---|
| <b>Direct Support/Indirect Costs - Objects 7300-7399</b> |                                    |   |  |   |
| % Increase(Decrease) included in:                        |                                    | % \$ -  | % \$ -   | % \$ -  |
| Flat \$ Increase(Decrease) included in:                  |                                    | \$ (325,552)                                  | \$ (328,319)                                     | \$ (114,785)                                    |
| One time \$ included in:                                 |                                    | \$ -  | \$ -   | \$ -  |
| Total Change from Prior Period                           |                                    | \$ (325,552)                                  | \$ (328,319)                                     | \$ (114,785)                                    |
| Adjusted Budget Amount                                   | \$ (7,142,276)                     | \$ (7,467,828)                                | \$ (7,796,147)                                   | \$ (7,910,932)                                  |
| Please describe reason(s) for changes:                   |                                    | (\$325,552) Increase in Expenses              | (\$328,319) Increase in Expenses                 | (\$114,785) Increase in Expenses                |
| <b>Other Financing Uses - Objects 7610-7699</b>          |                                    |   |  |   |
| % Increase(Decrease) included in:                        |                                    | % \$ -  | % \$ -   | % \$ -  |
| Flat \$ Increase(Decrease) included in:                  |                                    | \$ -  | \$ 326,000                                       | \$ 19,000                                       |
| One time \$ included in:                                 |                                    | \$ -  | \$ -   | \$ -  |
| Total Change from Prior Period                           |                                    | \$ -  | \$ 326,000                                       | \$ 19,000                                       |
| Adjusted Budget Amount                                   | \$ 22,047                          | \$ 22,047                                     | \$ 348,047                                       | \$ 367,047                                      |
| Please describe reason(s) for changes:                   |                                    | N/A   | \$326,000 Increase in BFA contribution from COSP | \$19,000 Increase in BFA contribution from COSP |
| <b>Total Expenditures &amp; Other Financing Uses</b>     | <b>\$ 52,223,630</b>               | <b>\$ 52,325,469</b>                          | <b>\$ 54,917,715</b>                             | <b>\$ 53,354,414</b>                            |
| <b>Please attach additional sheets as necessary.</b>     |                                    |   |  |   |
| <b>Net Increase (Decrease) in Fund Balance</b>           | <b>\$ (650,805)</b>                | <b>\$ 69,352</b>                              | <b>\$ (3,096,857)</b>                            | <b>\$ (703,454)</b>                             |



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<br>First Interim<br>Totals                | Second Interim (Restricted Only)<br>2017-18        | Projected (Restricted Only)<br>2018-19 | Projected (Restricted Only)<br>2019-20 |
|--|---|--|--|--|
| <b>REVENUES:</b>                         |   |  |  |  |
| <b>LCFF Funding Sources (8010-8099):</b> |   |  |  |  |
| Total Change from Prior Period           |   | \$ 151,761   | \$ -                                   | \$ -                                   |
| Adjusted Budget Amount                   | \$ 3,339,238                                      | \$ 3,490,999                                       | \$ 3,490,999                           | \$ 3,490,999                           |
| Please describe reason(s) for changes:   | \$151,761 Increase in Property Taxes              | N/A  | N/A                                    |  |
| <b>Federal Revenue (8100-8299):</b>      |   |  |  |  |
| % Increase (Decrease) included in:       | % \$ -  | % \$ -   | -5 % \$ (473,775)                      |  |
| One time \$ included in:                 | \$ -  | \$ -   | \$ -                                   | \$ -                                   |
| Plus(Minus) Other \$ changes:            | \$ 32,069   | \$ (937,137)                                       | \$ -                                   | \$ -                                   |
| Total Change from Prior Period           | \$ 32,069   | \$ (937,137)                                       | \$ (473,775)                           | \$ (473,775)                           |
| Adjusted Budget Amount                   | \$ 10,380,567                                     | \$ 10,412,636                                      | \$ 9,475,499                           | \$ 9,001,724                           |
| Please describe reason(s) for changes:   | \$15,823 Increase in SELPA ADR Expandable Program | (\$937,137) Estimated Decrease in Federal Programs | (\$473,775) Estimated 5% Decrease      |  |
|  | \$13,434 Increase in Title I                      | (RSDSS, Title III, and Migrant)                    |  |  |
|  | \$2,812 Increase in Title III                     |  |  |  |



|  | 2017-18<br>First Interim<br>Totals              | Second Interim (Restricted Only)<br>2017-18 | Projected (Restricted Only)<br>2018-19        | Projected (Restricted Only)<br>2019-20        |
|--|---|---|---|---|
| <b><u>Transfers In/Sources (8900-8979):</u></b>          |   |   |   |   |
| 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   |   |   |   |
| <br>   |   |   |   |   |
| <b><u>Contributions (8980-8999):</u></b>                 |   |   |   |   |
| Incr.(Decr.) for Sp. Ed. :                               |   | \$ -  | \$ -  | \$ -  |
| Incr.(Decr.) for On-going Major Maint (RRM) :            |   | \$ -  | \$ -  | \$ -  |
| Other One time \$ included in:                           |   | \$ -  | \$ -  | \$ -  |
| Plus(Minus) Other \$ changes:                            |   | \$ 2,619                                    | \$ 348,161                                    | \$ (5,455)                                    |
| Total Change from Prior Period                           |   | \$ 2,619                                    | \$ 348,161                                    | \$ (5,455)                                    |
| Adjusted Budget Amount                                   | \$ 3,731,300                                    | \$ 3,733,919                                | \$ 4,082,080                                  | \$ 4,076,625                                  |
| Please describe reason(s) for changes:                   | \$2,619 Increase in Teacher's College - Fund 02 |   | \$295,052 RRM 3%                              | (\$38,048) RRM 3%                             |
|  |   |   | \$22,618 COSP Print Shop/Food Service/Spec Ed | \$23,296 COSP Print Shop/Food Service/Spec Ed |
|  |   |   | \$7,644 Educational Grants                    | \$7,873 Educational Grants                    |
|  |   |   | \$22,847 Fund 02 Economic Uncertainties       | \$1,424 Fund 02 Economic Uncertainties        |
| <br>   |   |   |   |   |
| <b><u>TOTAL Other Financing Sources (8910-8999):</u></b> |   |   |   |   |
| Total Change from Prior Period                           |   | \$ 2,619                                    | \$ 348,161                                    | \$ (5,455)                                    |
| Adjusted Budget Amount                                   | \$ 3,731,300                                    | \$ 3,733,919                                | \$ 4,082,080                                  | \$ 4,076,625                                  |
| <b>Total Revenues &amp; Other Financing S</b>            | <b>\$ 78,250,890</b>                            | <b>\$ 79,264,488</b>                        | <b>\$ 79,382,939</b>                          | <b>\$ 80,920,475</b>                          |

|                                | 2017-18<br>First Interim<br>Totals |                       | Second Interim (Restricted Only)<br>2017-18 |                       | Projected (Restricted Only)<br>2018-19 |                       | Projected (Restricted Only)<br>2019-20 |  |
|--------------------------------|------------------------------------|-----------------------|---|-----------------------|--|-----------------------|--|--|
| <b>EXPENSES:</b>               |                                    |                       |   |                       |  |                       |  |  |
| <b>Object 1XXX:</b>            |                                    | % Increase/(Decrease) | \$ Increase/(Decrease)                      | % Increase/(Decrease) | \$ Increase/(Decrease)                 | % Increase/(Decrease) | \$ Increase/(Decrease)                 |  |
| Step & Column included in:     |                                    | %                     | \$ -  | 2 %                   | \$ 334,621                             | 2 %                   | \$ 349,832                             |  |
| Settlement included in:        |                                    | %                     | \$ -  | 2 %                   | \$ 341,314                             | %                     | \$ -                                   |  |
| <u>Other:</u>                  |                                    |                       |   |                       |  |                       |  |  |
| Growth Positions:              |                                    | 4.2 FTE               | \$ 58,587                                   | FTE                   | \$ -                                   | FTE                   | \$ -                                   |  |
| One time \$ included in:       |                                    |                       | \$ -  |                       | \$ 84,578                              |                       | \$ (348,140)                           |  |
| Plus(Minus) Other \$ changes:  |                                    |                       | \$ 53,404                                   |                       | \$ -                                   |                       | \$ -                                   |  |
| Total Change from Prior Period |                                    |                       | \$ 111,991                                  |                       | \$ 760,513                             |                       | \$ 1,692                               |  |
| Adjusted Budget Amount         | \$ 16,619,077                      |                       | \$ 16,731,068                               |                       | \$ 17,491,581                          |                       | \$ 17,493,273                          |  |

Please describe reason(s) for changes:

|   |  |   |
|---|--|---|
| \$32,991 Increase in Subs/Temps             | \$334,621 Step and Column                            | \$349,832 Step and Column                                     |
| \$20,413 Attrition and Budget Distributions | \$341,314 Estimated 2% COLA                          | (\$348,140) 18/19 Estimated 2% off Salary Schedule (One Time) |
|   | \$84,578 Estimated 2% off Salary Schedule (One Time) |   |
|   |  |   |
|   |  |   |
|   |  |   |

|                                |               |                       |                        |                       |                        |                       |                        |  |
|--------------------------------|---------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|--|
| <b>Object 2XXX:</b>            |               | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) |  |
| Step & Column included in:     |               | %                     | \$ -                   | 2 %                   | \$ 429,608             | 2 %                   | \$ 450,284             |  |
| Settlement included in:        |               | %                     | \$ -                   | 2 %                   | \$ 438,200             | %                     | \$ -                   |  |
| <u>Other:</u>                  |               |                       |                        |                       |                        |                       |                        |  |
| Growth Positions:              |               | 21 FTE                | \$ 271,928             | FTE                   | \$ -                   | FTE                   | \$ -                   |  |
| One time \$ included in:       |               |                       | \$ -                   |                       | \$ 165,977             |                       | \$ (446,964)           |  |
| Plus(Minus) Other \$ changes:  |               |                       | \$ (390,061)           |                       | \$ -                   |                       | \$ -                   |  |
| Total Change from Prior Period |               |                       | \$ (118,133)           |                       | \$ 1,033,785           |                       | \$ 3,320               |  |
| Adjusted Budget Amount         | \$ 21,598,528 |                       | \$ 21,480,395          |                       | \$ 22,514,180          |                       | \$ 22,517,500          |  |

Please describe reason(s) for changes:

|   |   |   |
|---|---|---|
| (\$62,875) Deferred Positions (4.0 FTE)               | \$429,608 Step and Column                             | \$450,284 Step and Column                                     |
| (\$36,461) Abolished Positions (9.48 FTE)             | \$438,200 Estimated 2% COLA                           | (\$446,964) 18/19 Estimated 2% off Salary Schedule (One Time) |
| \$112,847 Increase in Subs/Temps                      | \$165,977 Estimated 2% off Salary Schedule (One Time) |   |
| (\$131,644) Attrition and Budget Distribution Changes |   |   |
|   |   |   |
|   |   |   |

|  | 2017-18<br>First Interim<br>Totals |                        | Second Interim (Restricted Only)<br>2017-18 |                        | Projected (Restricted Only)<br>2018-19 |                        | Projected (Restricted Only)<br>2019-20 |                        |
|--|------------------------------------|------------------------|---|------------------------|--|------------------------|--|------------------------|
| <b>Object 3XXX:</b>  |                                    |                        |   |                        |  |                        |  |                        |
| Change in Statutory Benefits:                                | % Increase/(Decrease)              | \$ Increase/(Decrease) | % Incr./(Decr.)                             | \$ Increase/(Decrease) | % Incr./(Decr.)                        | \$ Increase/(Decrease) | % Incr./(Decr.)                        | \$ Increase/(Decrease) |
| Increase in Statutory due to Step & Column                   | %                                  | \$ -                   | %   | \$ 187,137             | %                                      | \$ 212,791             | %                                      | \$ -                   |
| Increase in Statutory due to Settlement                      | %                                  | \$ -                   | %   | \$ 190,880             | %                                      | \$ -                   | %                                      | \$ -                   |
| Incr./Decr. in Statutory due to rate changes                 | %                                  | \$ -                   | %   | \$ 588,592             | %                                      | \$ 1,512,338           | %                                      | \$ -                   |
| Incr./Decr. in Statutory due to +/- positions, other changes | %                                  | \$ (90,332)            | %   | \$ 63,268              | %                                      | \$ (211,418)           | %                                      | \$ -                   |
| Total \$ Change in Statutory                                 |                                    | \$ (90,332)            |   | \$ 1,029,877           |  | \$ 1,513,711           |  | \$ -                   |
| 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                    | %                                  | \$ 84,567              | %   | \$ -                   | %                                      | \$ -                   | %                                      | \$ -                   |
| Are you budgeting at the CAP ?                               | Yes/No                             | Yes                    | Yes/No                                      | Yes                    | Yes/No                                 | Yes                    | Yes/No                                 | Yes                    |
| Total \$ Change in H & W                                     |                                    | \$ 84,567              |   | \$ -                   |  | \$ -                   |  | \$ -                   |
| Changes in Other Benefits:                                   | %                                  | \$ -                   | %   | \$ -                   | %                                      | \$ -                   | %                                      | \$ -                   |
| Total \$ Change in Benefits:                                 |                                    | \$ (5,765)             |   | \$ 1,029,877           |  | \$ 1,513,711           |  | \$ -                   |
| One time benefit \$ included above:                          |                                    | \$ -                   |   | \$ -                   |  | \$ -                   |  | \$ -                   |
| Total Change from Prior Period                               |                                    | \$ (5,765)             |   | \$ 1,029,877           |  | \$ 1,513,711           |  | \$ -                   |
| Adjusted Budget Amount                                       | \$ 14,512,762                      | \$ 14,506,997          |   | \$ 15,536,874          |  | \$ 17,050,585          |  | \$ -                   |

Please describe changes next page:

|  | Projected Benefits due to Step and Column     | Projected Benefits due to Step and Column  |
|--|---|--|
| (\$22,150) Subs/Temps                      | Estimated Employer Rate Increase              | Estimated Employer Rate Increase           |
| \$16,385 Attrition and Budget Distribution | (STRS 14.43% to 16.28%, PERS 15.31% to 17.7%) | (STRS 16.28% to 18.13%, PERS 17.7% to 20%) |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |



|   | 2017-18<br>First Interim<br>Totals | Second Interim (Restricted Only)<br>2017-18 | Projected (Restricted Only)<br>2018-19 | Projected (Restricted Only)<br>2019-20 |
|---|------------------------------------|---|--|--|
| <b>Object 4XXX:</b>                     |                                    |   |  |  |
| % Increase(Decrease) included in:       |                                    | % \$ -                                      | 5 % \$ -                               | % \$ -                                 |
| Flat \$ Increase(Decrease) included in: |                                    | \$ (22,150)                                 | \$ -                                   | \$ -                                   |
| One time \$ included in:                |                                    | \$ -  | \$ -                                   | \$ -                                   |
| Total Change from Prior Period          |                                    | \$ (22,150)                                 | \$ -                                   | \$ -                                   |
| Adjusted Budget Amount                  | \$ 2,764,880                       | \$ 2,742,730                                | \$ 2,742,730                           | \$ 2,742,730                           |

Please describe reason(s) for changes:

|  |     |     |
|--|-----|-----|
| \$7,483 Increase in Books                      | N/A | N/A |
| (\$42,590) Decrease in Materials and Supplies  |     |     |
| \$11,957 Increase in Non-Capitalized Equipment |     |     |
| \$1,000 Increase in Diesel                     |     |     |
|  |     |     |
|  |     |     |

**EXPENSES Cont.:**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| <b>Object 5XXX:</b>                     |               |               |               |               |
| % Increase(Decrease) included in:       |               | % \$ -        | % \$ -        | % \$ -        |
| Flat \$ Increase(Decrease) included in: |               | \$ 255,913    | \$ (585,554)  | \$ (14,006)   |
| One time \$ included in:                |               | \$ -          | \$ -          | \$ -          |
| Total Change from Prior Period          |               | \$ 255,913    | \$ (585,554)  | \$ (14,006)   |
| Adjusted Budget Amount                  | \$ 19,065,972 | \$ 19,321,885 | \$ 18,736,331 | \$ 18,722,325 |

Please describe reason(s) for changes:

|   |  |                                  |
|---|--|----------------------------------|
| (\$680,000) Decrease in SELPA Out of Home                                 | (\$632,887) Estimated Decrease in Federal Programs | (\$14,066) Decrease in Utilities |
| \$19,000 Increase in TUPE Healthy Kids                                    | (RSDSS, Title III, and Migrant)                    |                                  |
| \$72,895 Increase in S.F. Public Utilities Commission                     | \$62,077 Increase in Phones                        |                                  |
| \$21,000 Increase in SEIS   | (\$14,744) Decrease in Utilities                   |                                  |
| \$2,570 Increase in Utilities   |  |                                  |
| \$108,422 Increase in Travel/Legal/Audit/Dues/<br>Communications/Printing |  |                                  |
| (\$64,140) Decrease in Rents/Leases/Repairs                               |  |                                  |
| \$602,750 Increase in Interprogram Transfers/Direct Charge                |  |                                  |
| \$173,416 Increase in Other Operating Cost/Contracts                      |  |                                  |
|   |  |                                  |
|   |  |                                  |

|   | 2017-18<br>First Interim<br>Totals | Second Interim (Restricted Only)<br>2017-18 | Projected (Restricted Only)<br>2018-19 | Projected (Restricted Only)<br>2019-20 |
|---|------------------------------------|---|--|--|
| <b>Object 6XXX:</b>                     |                                    |   |  |  |
| % Increase(Decrease) included in:       |                                    | % \$ -                                      | % \$ -                                 | % \$ -                                 |
| Flat \$ Increase(Decrease) included in: |                                    | \$ 61,580                                   | \$ -                                   | \$ -                                   |
| One time \$ included in:                |                                    | \$ -  | \$ -                                   | \$ -                                   |
| Total Change from Prior Period          |                                    | \$ 61,580                                   | \$ -                                   | \$ -                                   |
| Adjusted Budget Amount                  | \$ 206,952                         | \$ 268,532                                  | \$ 268,532                             | \$ 268,532                             |

Please describe reason(s) for changes:

|                                |     |     |
|--------------------------------|-----|-----|
| \$61,580 Increase in Equipment | N/A | N/A |
|                                |     |     |
|                                |     |     |
|                                |     |     |
|                                |     |     |
|                                |     |     |
|                                |     |     |
|                                |     |     |

**EXPENSES Cont.:**

**Other Outgo - Objects 7100-7299, 7400-7499**

|   |            |             |              |            |
|---|------------|-------------|--------------|------------|
| % Increase(Decrease) included in:       |            | % \$ -      | % \$ -       | % \$ -     |
| Flat \$ Increase(Decrease) included in: |            | \$ (22,520) | \$ (116,523) | \$ (6,093) |
| One time \$ included in:                |            | \$ -        | \$ -         | \$ -       |
| Total Change from Prior Period          |            | \$ (22,520) | \$ (116,523) | \$ (6,093) |
| Adjusted Budget Amount                  | \$ 295,065 | \$ 272,545  | \$ 156,022   | \$ 149,929 |

Please describe reason(s) for changes:

|   |   |  |
|---|---|--|
| (\$22,520) Decrease in Debt Services - Principal and Interest | (\$17,420) Decrease in Debt Services - Principal and Interest | (\$6,093) Decrease in Debt Services - Principal and Interest |
|   | (\$99,103) Decrease in RSDSS District Pass Thru               |  |
|   |   |  |
|   |   |  |
|   |   |  |
|   |   |  |
|   |   |  |

|  | 2017-18<br>First Interim<br>Totals | Second Interim (Restricted Only)<br>2017-18             | Projected (Restricted Only)<br>2018-19 | Projected (Restricted Only)<br>2019-20 |
|--|------------------------------------|---|--|--|
| <b>Direct Support/Indirect Costs - Objects 7300-7399</b> |                                    |   |  |  |
| % Increase(Decrease) included in:                        |                                    | % \$ -  | % \$ -                                 | % \$ -                                 |
| Flat \$ Increase(Decrease) included in:                  |                                    | \$ 79,502   | \$ 328,319                             | \$ 114,785                             |
| One time \$ included in:                                 |                                    | \$ -  | \$ -                                   | \$ -                                   |
| Total Change from Prior Period                           |                                    | \$ 79,502   | \$ 328,319                             | \$ 114,785                             |
| Adjusted Budget Amount                                   | \$ 6,110,141                       | \$ 6,189,643  | \$ 6,517,962                           | \$ 6,632,747                           |
| Please describe reason(s) for changes:                   |                                    |   |  |  |
|  |                                    | \$79,502 Decrease in Expenses                           | \$328,319 Decrease in Expenses         | \$114,785 Decrease in Expenses         |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
| <b>Other Financing Uses - Objects 7610-7699</b>          |                                    |   |  |  |
| % Increase(Decrease) included in:                        |                                    | % \$ -  | % \$ -                                 | % \$ -                                 |
| Flat \$ Increase(Decrease) included in:                  |                                    | \$ 41,600   | \$ -                                   | \$ -                                   |
| One time \$ included in:                                 |                                    | \$ -  | \$ -                                   | \$ -                                   |
| Total Change from Prior Period                           |                                    | \$ 41,600   | \$ -                                   | \$ -                                   |
| Adjusted Budget Amount                                   | \$ 150,000                         | \$ 191,600  | \$ 191,600                             | \$ 191,600                             |
| Please describe reason(s) for changes:                   |                                    |   |  |  |
|  |                                    | \$41,600 Increase in Venture Academy Family Fundraising | N/A                                    | N/A                                    |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
|  |                                    |   |  |  |
| <b>Total Expenditures &amp; Other Financing</b>          | <b>\$ 81,323,377</b>               | <b>\$ 81,705,395</b>                                    | <b>\$ 84,155,812</b>                   | <b>\$ 85,769,221</b>                   |
| Please attach additional sheets as necessary.            |                                    |   |  |  |
| <b>Net Increase (Decrease) in Fund Balance</b>           | <b>\$ (3,072,487)</b>              | <b>\$ (2,440,907)</b>                                   | <b>\$ (4,772,873)</b>                  | <b>\$ (4,848,746)</b>                  |



**2017-18 Second 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.

|   | Second Interim  |                      | Projected            |                      | Projected            |                      |
|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | 2017-18   |                      | 2018-19              |                      | 2019-20              |                      |
|   | Unrestricted  | Restricted           | Unrestricted         | Restricted           | Unrestricted         | Restricted           |
| <b>ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))</b> | \$ <u>68,272,169</u>                                  | \$ <u>27,255,141</u> |                      |                      |                      |                      |
| <b>ENDING FUND BALANCE</b>                            | \$ <u>68,341,521</u>                                  | \$ <u>24,814,235</u> | \$ <u>65,244,664</u> | \$ <u>20,041,362</u> | \$ <u>64,541,210</u> | \$ <u>15,192,616</u> |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>             |   |                      |                      |                      |                      |                      |
| <u>Reserved Amounts</u>                               | Must Agree to Components of Fund Balance Form 01 pg 2 |                      |                      |                      |                      |                      |
| Revolving Cash  | 9711 <u>2,825</u>                                     | \$ <u>-</u>          | \$ <u>2,825</u>      | \$ <u>-</u>          | \$ <u>2,825</u>      | \$ <u>-</u>          |
| Stores  | 9712 <u>-</u>   | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          |
| Prepaid Expenditures                                  | 9713 <u>-</u>   | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          |
| General Reserve (EC 42124)                            | 9730 <u>-</u>   | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          | \$ <u>-</u>          |
| Legally Restricted Balances                           | 9740 <u>-</u>   | \$ <u>24,814,235</u> | \$ <u>-</u>          | \$ <u>20,041,362</u> | \$ <u>-</u>          | \$ <u>15,192,616</u> |
| <u>Designated Amounts</u>                             |   |                      |                      |                      |                      |                      |
| Designated for Economic Uncertainties                 | 9789 <u>2,680,618</u>                                 | \$ <u>-</u>          | \$ <u>2,781,471</u>  | \$ <u>-</u>          | \$ <u>2,782,473</u>  | \$ <u>-</u>          |
| Total Other Designations                              | 9780 <u>55,471,105</u>                                | \$ <u>-</u>          | \$ <u>51,858,571</u> | \$ <u>-</u>          | \$ <u>50,858,571</u> | \$ <u>-</u>          |
| Undesignated/Unappropriated                           | 9790 <u>10,186,973</u>                                | \$ <u>-</u>          | \$ <u>10,601,797</u> | \$ <u>(0)</u>        | \$ <u>10,897,341</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<br>Original<br>Budget | 2017-18<br>Board<br>Approved<br>Operating<br>Budget | 2017-18<br>Actuals to<br>Date | 2017-18<br>Projected<br>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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 30,128,668.00       | 30,407,036.00                       | 16,960,031.72       | 30,407,036.00             | 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        | 3,522,844.00                        | 2,045,626.86        | 3,522,844.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 21,339,538.00       | 22,153,463.00                       | 9,956,470.77        | 22,153,463.00             | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 54,279,373.00       | 56,083,343.00                       | 28,962,129.35       | 56,083,343.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 8,257,940.00        | 8,628,477.00                        | 4,307,706.67        | 8,628,477.00              | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 13,958,465.00       | 14,307,003.00                       | 7,856,671.10        | 14,307,003.00             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 8,234,637.00        | 8,425,284.00                        | 4,406,315.25        | 8,425,284.00              | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 1,796,255.00        | 2,347,158.00                        | 880,912.93          | 2,347,158.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 15,814,494.00       | 16,387,287.00                       | 6,137,133.90        | 16,387,287.00             | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 3,247,185.00        | 9,132,628.00                        | 2,995,021.68        | 9,132,628.00              | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 542,991.00          | 543,413.00                          | 160,086.94          | 543,413.00                | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (6,827,368.00)      | (7,467,828.00)                      | (2,167,588.01)      | (7,467,828.00)            | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 45,024,599.00       | 52,303,422.00                       | 24,576,260.46       | 52,303,422.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|   |                |                        | 9,254,774.00        | 3,779,921.00                        | 4,385,868.89        | 3,779,921.00              |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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                | 45,397.00                           | 45,397.53           | 45,397.00                 | 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)      | (3,733,919.00)                      | (1,214,300.00)      | (3,733,919.00)            | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (3,821,007.00)      | (3,710,569.00)                      | (1,168,902.47)      | (3,710,569.00)            |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 5,433,767.00        | 69,352.00                           | 3,216,966.42        | 69,352.00                 |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 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       | 68,341,521.00                       |                     | 68,341,520.62             |                            |                  |
| 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  |                |              | 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       | 55,471,105.00                       |                     | 55,471,104.60             |                            |                  |
| QZABs  | 0000           | 9780         | 2,081,559.00        |                                     |                     |                           |                            |                  |
| Court/Community Schools                                    | 0000           | 9780         | 1,248,973.00        |                                     |                     |                           |                            |                  |
| Buildings  | 0000           | 9780         | 12,018,736.00       |                                     |                     |                           |                            |                  |
| CEDR & 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 & Reserves                           | 0000           | 9780         | 27,065,263.00       |                                     |                     |                           |                            |                  |
| QZABs  | 0000           | 9780         |                     | 2,082,210.00                        |                     |                           |                            |                  |
| Court/Community Schools                                    | 0000           | 9780         |                     | 1,778,403.00                        |                     |                           |                            |                  |
| Buildings  | 0000           | 9780         |                     | 11,504,090.00                       |                     |                           |                            |                  |
| CEDR & Ed-Join   | 0000           | 9780         |                     | 2,351,816.00                        |                     |                           |                            |                  |
| Deferred Maintenance                                       | 0000           | 9780         |                     | 7,739,934.00                        |                     |                           |                            |                  |
| Education Services   | 0000           | 9780         |                     | 2,020,256.00                        |                     |                           |                            |                  |
| Mandated Costs   | 0000           | 9780         |                     | 3,361,685.00                        |                     |                           |                            |                  |
| Misc. Ending Balances & Reserves                           | 0000           | 9780         |                     | 23,828,090.00                       |                     |                           |                            |                  |
| QZABs  | 0000           | 9780         |                     |                                     |                     | 2,082,210.00              |                            |                  |
| Court/Community Schools                                    | 0000           | 9780         |                     |                                     |                     | 1,778,403.00              |                            |                  |
| Buildings  | 0000           | 9780         |                     |                                     |                     | 11,504,090.00             |                            |                  |
| CEDR & Ed-Join   | 0000           | 9780         |                     |                                     |                     | 2,351,816.00              |                            |                  |
| Deferred Maintenance                                       | 0000           | 9780         |                     |                                     |                     | 7,739,934.00              |                            |                  |
| Education Services   | 0000           | 9780         |                     |                                     |                     | 2,020,256.00              |                            |                  |
| Mandated Costs   | 0000           | 9780         |                     |                                     |                     | 3,361,685.00              |                            |                  |
| Misc. Ending Balances & Reserves                           | 0000           | 9780         |                     |                                     |                     | 23,828,090.00             |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 2,441,910.00        | 2,680,618.00                        |                     | 2,680,618.00              |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 8,555,224.00        | 10,186,973.00                       |                     | 10,186,973.02             |                            |                  |

| 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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| Principal Apportionment                                |                |              |                      |                                     |                      |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 17,892,218.00        | 17,992,767.00                       | 9,169,067.00         | 17,992,767.00             | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 3,965,204.00         | 4,177,031.00                        | 1,948,996.00         | 4,177,031.00              | 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            | 87,246.00                           | 44,918.31            | 87,246.00                 | 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         | 9,675,722.00                        | 5,128,268.81         | 9,675,722.00              | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                   |                | 8042         | 561,018.00           | 583,925.00                          | 557,820.15           | 583,925.00                | 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           | 251,627.00                          | 110,406.98           | 251,627.00                | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 2,481,283.00         | 2,323,220.00                        | 0.00                 | 2,323,220.00              | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 429,177.00           | 243,739.00                          | 0.00                 | 243,739.00                | 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%             |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>34,773,009.00</b> | <b>35,359,756.00</b>                | <b>16,960,031.72</b> | <b>35,359,756.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>LCFF Transfers</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 2,739,244.00         | 2,715,310.00                        | 0.00                 | 2,715,310.00              | 0.00                       | 0.0%             |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | (3,965,204.00)       | (4,177,031.00)                      | 0.00                 | (4,177,031.00)            | 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)       | (3,490,999.00)                      | 0.00                 | (3,490,999.00)            | 0.00                       | 0.0%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | <b>30,128,668.00</b> | <b>30,407,036.00</b>                | <b>16,960,031.72</b> | <b>30,407,036.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                 |                |              |                      |                                     |                      |                           |                            |                  |
| 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%             |
| <b>TOTAL, FEDERAL REVENUE</b>  |   |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER STATE REVENUE</b>   |   |              |                     |                                     |                     |                           |                            |                  |
| 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                        | 1,574,773.00        | 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                          | 326,193.00          | 516,908.00                | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials                   |   | 8560         | 272,364.00          | 327,530.00                          | 144,660.86          | 327,530.00                | 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          | 53,784.00                           | 0.00                | 53,784.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                    |   |              | 2,811,167.00        | 3,522,844.00                        | 2,045,626.86        | 3,522,844.00              | 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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                      |                           |                            |                  |
| 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                                | 369,643.92           | 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             | 10,900.00                           | 10,900.00            | 10,900.00                 | 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         | 2,285,297.00                        | 1,184,841.09         | 2,285,297.00              | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 857,051.00           | 879,701.00                          | 686,061.64           | 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         | 3,619,554.00                        | 2,202,748.95         | 3,619,554.00              | 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         | 7,738,691.00                        | 4,418,419.54         | 7,738,691.00              | 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                                | 324.63               | 0.00                      | 0.00                       | 0.0%             |
| Tuition  |                | 8710         | 7,538,831.00         | 7,619,320.00                        | 1,083,531.00         | 7,619,320.00              | 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>21,339,538.00</b> | <b>22,153,463.00</b>                | <b>9,956,470.77</b>  | <b>22,153,463.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>54,279,373.00</b> | <b>56,083,343.00</b>                | <b>28,962,129.35</b> | <b>56,083,343.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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         | 5,195,675.00                        | 2,487,456.07        | 5,195,675.00              | 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         | 3,375,355.00                        | 1,784,995.93        | 3,375,355.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 65,610.00            | 57,447.00                           | 35,254.67           | 57,447.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>8,257,940.00</b>  | <b>8,628,477.00</b>                 | <b>4,307,706.67</b> | <b>8,628,477.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| 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         | 1,553,707.00                        | 773,908.57          | 1,553,707.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 4,760,449.00         | 4,792,876.00                        | 2,697,243.48        | 4,792,876.00              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 6,992,590.00         | 7,230,466.00                        | 3,999,482.60        | 7,230,466.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 715,375.00           | 720,257.00                          | 385,940.75          | 720,257.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>13,958,465.00</b> | <b>14,307,003.00</b>                | <b>7,856,671.10</b> | <b>14,307,003.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 1,188,513.00         | 1,215,790.00                        | 558,697.91          | 1,215,790.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 2,065,485.00         | 2,073,002.00                        | 1,082,123.48        | 2,073,002.00              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,112,120.00         | 1,151,514.00                        | 607,173.77          | 1,151,514.00              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 2,945,425.00         | 2,991,370.00                        | 1,612,011.36        | 2,991,370.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 42,403.00            | 51,311.00                           | 26,912.79           | 51,311.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 434,541.00           | 443,693.00                          | 233,929.11          | 443,693.00                | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 110,324.00           | 117,419.00                          | 63,726.01           | 117,419.00                | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 319,277.00           | 327,223.00                          | 174,762.87          | 327,223.00                | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 16,549.00            | 53,962.00                           | 46,977.95           | 53,962.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>8,234,637.00</b>  | <b>8,425,284.00</b>                 | <b>4,406,315.25</b> | <b>8,425,284.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| 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            | 60,612.00                           | 23,355.44           | 60,612.00                 | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 1,364,985.00         | 1,622,939.00                        | 575,258.58          | 1,622,939.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 373,738.00           | 655,420.00                          | 282,298.91          | 655,420.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,796,255.00</b>  | <b>2,347,158.00</b>                 | <b>880,912.93</b>   | <b>2,347,158.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 5,279,901.00         | 5,275,806.00                        | 2,112,856.46        | 5,275,806.00              | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 480,493.00           | 505,803.00                          | 197,303.20          | 505,803.00                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 102,594.00           | 105,529.00                          | 80,535.94           | 105,529.00                | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 276,498.00           | 272,423.00                          | 458,693.60          | 272,423.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 1,219,031.00         | 1,269,072.00                        | 424,515.45          | 1,269,072.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 3,990,826.00         | 4,260,130.00                        | 1,836,117.59        | 4,260,130.00              | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | (1,577,257.00)       | (2,189,696.00)                      | (1,422,326.12)      | (2,189,696.00)            | 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         | 5,936,257.00                        | 2,277,742.00        | 5,936,257.00              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 811,572.00           | 938,033.00                          | 168,782.68          | 938,033.00                | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>15,814,494.00</b> | <b>16,387,287.00</b>                | <b>6,137,133.90</b> | <b>16,387,287.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                       |                                     |                       |                           |                            |                  |
| Land  |                | 6100         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements   |                | 6170         | 208,510.00            | 1,657,710.00                        | 1,550,693.97          | 1,657,710.00              | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 2,804,323.00          | 6,793,582.00                        | 1,072,239.99          | 6,793,582.00              | 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            | 524,554.00                          | 372,087.72            | 524,554.00                | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 91,627.00             | 156,782.00                          | 0.00                  | 156,782.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>3,247,185.00</b>   | <b>9,132,628.00</b>                 | <b>2,995,021.68</b>   | <b>9,132,628.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                       |                                     |                       |                           |                            |                  |
| 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            | 117,204.00                          | 52,763.40             | 117,204.00                | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 426,086.00            | 426,209.00                          | 107,323.54            | 426,209.00                | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>542,991.00</b>     | <b>543,413.00</b>                   | <b>160,086.94</b>     | <b>543,413.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                       |                                     |                       |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (5,760,728.00)        | (6,189,643.00)                      | (1,837,230.24)        | (6,189,643.00)            | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (1,066,640.00)        | (1,278,185.00)                      | (330,357.77)          | (1,278,185.00)            | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>(6,827,368.00)</b> | <b>(7,467,828.00)</b>               | <b>(2,167,588.01)</b> | <b>(7,467,828.00)</b>     | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>45,024,599.00</b>  | <b>52,303,422.00</b>                | <b>24,576,260.46</b>  | <b>52,303,422.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                       |                                     |                       |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                       |                                     |                       |                           |                            |                  |
| 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%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                       |                                     |                       |                           |                            |                  |
| 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/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>58,047.00</b>      | <b>22,047.00</b>                    | <b>0.00</b>           | <b>22,047.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>   |                |              |                       |                                     |                       |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                       |                                     |                       |                           |                            |                  |
| State Apportionments  |                |              |                       |                                     |                       |                           |                            |                  |
| Emergency Apportionments  |                | 8931         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Proceeds  |                |              |                       |                                     |                       |                           |                            |                  |
| Proceeds from Sale/Lease-<br>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<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds   |                |              |                       |                                     |                       |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                  | 45,397.00                           | 45,397.53             | 45,397.00                 | 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%             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>           | <b>45,397.00</b>                    | <b>45,397.53</b>      | <b>45,397.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>   |                |              |                       |                                     |                       |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>  |                |              |                       |                                     |                       |                           |                            |                  |
| 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            | 211,108.00                          | 180,009.00            | 211,108.00                | 0.00                       | 0.0%             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>(3,762,960.00)</b> | <b>(3,733,919.00)</b>               | <b>(1,214,300.00)</b> | <b>(3,733,919.00)</b>     | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>(3,821,007.00)</b> | <b>(3,710,569.00)</b>               | <b>(1,168,902.47)</b> | <b>(3,710,569.00)</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 3,418,381.00        | 3,490,999.00                        | 0.00                | 3,490,999.00              | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 9,649,034.00        | 10,412,636.00                       | 3,054,489.90        | 10,412,636.00             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 13,258,093.00       | 16,765,044.00                       | 8,121,081.90        | 16,765,044.00             | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 45,123,106.00       | 44,861,890.00                       | 25,377,510.41       | 44,861,890.00             | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 71,448,614.00       | 75,530,569.00                       | 36,553,082.21       | 75,530,569.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 16,628,857.00       | 16,731,068.00                       | 8,871,881.56        | 16,731,068.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 21,326,168.00       | 21,480,395.00                       | 10,893,744.24       | 21,480,395.00             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 14,484,050.00       | 14,506,997.00                       | 6,542,328.76        | 14,506,997.00             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 1,822,118.00        | 2,742,730.00                        | 933,339.67          | 2,742,730.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 16,566,569.00       | 19,321,885.00                       | 7,065,432.90        | 19,321,885.00             | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 55,507.00           | 268,532.00                          | 145,330.52          | 268,532.00                | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 218,800.00          | 272,545.00                          | 225,563.66          | 272,545.00                | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 5,760,728.00        | 6,189,643.00                        | 1,837,230.24        | 6,189,643.00              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 76,862,797.00       | 81,513,795.00                       | 36,514,851.55       | 81,513,795.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|   |                |                        | (5,414,183.00)      | (5,983,226.00)                      | 38,230.66           | (5,983,226.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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          | 191,600.00                          | 0.00                | 191,600.00                | 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        | 3,733,919.00                        | 1,214,300.00        | 3,733,919.00              | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 3,612,960.00        | 3,542,319.00                        | 1,214,300.00        | 3,542,319.00              |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (1,801,223.00)      | (2,440,907.00)                      | 1,252,530.66        | (2,440,907.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 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       | 24,814,234.00                       |                     | 24,814,235.45             |                            |                  |
| 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       | 24,814,234.00                       |                     | 24,814,235.45             |                            |                  |
| 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 (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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                      |                            |                  |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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        | 3,490,999.00                        | 0.00                | 3,490,999.00              | 0.00                       | 0.0%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | <b>3,418,381.00</b> | <b>3,490,999.00</b>                 | <b>0.00</b>         | <b>3,490,999.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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        | 1,273,637.00                        | 0.00                | 1,273,637.00              | 0.00                       | 0.0%             |
| Child Nutrition Programs                               |                | 8220         | 306,456.00          | 306,456.00                          | 79,040.93           | 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           | 99,103.00                           | 0.00                | 99,103.00                 | 0.00                       | 0.0%             |
| Title I, Part A, Basic                                 | 3010           | 8290         | 650,000.00          | 1,040,393.00                        | 382,339.18          | 1,040,393.00              | 0.00                       | 0.0%             |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 450,000.00          | 708,276.00                          | 215,996.96          | 708,276.00                | 0.00                       | 0.0%             |
| Title II, Part A, Educator Quality                     | 4035           | 8290         | 11,953.00           | 60,857.00                           | 15,206.00           | 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           | 83,932.00                           | 21,503.35           | 83,932.00                 | 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         | 5,037,553.00                        | 2,029,106.45        | 5,037,553.00              | 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                          | 311,297.03          | 880,490.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>  |   |              | <b>9,649,034.00</b>  | <b>10,412,636.00</b>                | <b>3,054,489.90</b> | <b>10,412,636.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>   |   |              |                      |                                     |                     |                           |                            |                  |
| 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                        | 1,755,117.00        | 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                          | 132,282.00          | 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                           | 53,384.45           | 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            | 115,105.00                          | 17,182.49           | 115,105.00                | 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                        | 1,302,474.03        | 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           | 359,195.00                          | 11,709.30           | 359,195.00                | 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         | 9,516,936.00                        | 3,304,819.64        | 9,516,936.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                    |   |              | <b>13,258,093.00</b> | <b>16,765,044.00</b>                | <b>8,121,081.90</b> | <b>16,765,044.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                      |                           |                            |                  |
| 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            | 32,500.00                           | 3,200.00             | 32,500.00                 | 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                           | 32,885.00            | 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           | 83,400.00                           | 73,500.00            | 83,400.00                 | 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        | 16,769,419.00                       | 9,172,610.41         | 16,769,419.00             | 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         | 4,835,915.00                        | 2,568,794.00         | 4,835,915.00              | 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        | 22,897,223.00                       | 13,526,521.00        | 22,897,223.00             | 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>45,123,106.00</b> | <b>44,861,890.00</b>                | <b>25,377,510.41</b> | <b>44,861,890.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>71,448,614.00</b> | <b>75,530,569.00</b>                | <b>36,553,082.21</b> | <b>75,530,569.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                      |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 10,646,360.00        | 10,436,119.00                       | 5,402,711.82         | 10,436,119.00             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,190,058.00         | 1,288,583.00                        | 748,295.31           | 1,288,583.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 4,768,377.00         | 5,006,366.00                        | 2,720,874.43         | 5,006,366.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 24,062.00            | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>16,628,857.00</b> | <b>16,731,068.00</b>                | <b>8,871,881.56</b>  | <b>16,731,068.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 7,361,243.00         | 7,047,797.00                        | 3,438,308.12         | 7,047,797.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 609,012.00           | 739,159.00                          | 393,420.28           | 739,159.00                | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 1,748,848.00         | 1,868,920.00                        | 1,019,176.74         | 1,868,920.00              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 4,380,841.00         | 4,593,028.00                        | 2,503,719.20         | 4,593,028.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 7,226,224.00         | 7,231,491.00                        | 3,539,119.90         | 7,231,491.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>21,326,168.00</b> | <b>21,480,395.00</b>                | <b>10,893,744.24</b> | <b>21,480,395.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 3,841,673.00         | 3,787,643.00                        | 1,061,948.35         | 3,787,643.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 2,909,333.00         | 2,908,045.00                        | 1,474,799.76         | 2,908,045.00              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,854,716.00         | 1,862,681.00                        | 903,647.00           | 1,862,681.00              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 4,448,971.00         | 4,504,728.00                        | 2,361,187.45         | 4,504,728.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 18,732.00            | 18,944.00                           | 9,809.13             | 18,944.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 739,916.00           | 738,843.00                          | 380,238.58           | 738,843.00                | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 189,413.00           | 192,895.00                          | 100,435.31           | 192,895.00                | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 481,296.00           | 493,218.00                          | 250,446.09           | 493,218.00                | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                 | 0.00                                | (182.91)             | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>14,484,050.00</b> | <b>14,506,997.00</b>                | <b>6,542,328.76</b>  | <b>14,506,997.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 65,489.00            | 165,834.00                          | 85,390.25            | 165,834.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 84,791.00            | 91,288.00                           | 23,143.67            | 91,288.00                 | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 1,376,484.00         | 2,000,297.00                        | 528,623.33           | 2,000,297.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 274,747.00           | 448,061.00                          | 278,003.87           | 448,061.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 20,607.00            | 37,250.00                           | 18,178.55            | 37,250.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,822,118.00</b>  | <b>2,742,730.00</b>                 | <b>933,339.67</b>    | <b>2,742,730.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 7,002,097.00         | 6,440,817.00                        | 1,863,235.34         | 6,440,817.00              | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 907,215.00           | 1,127,958.00                        | 486,832.29           | 1,127,958.00              | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 94,339.00            | 97,116.00                           | 48,191.65            | 97,116.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 140,168.00           | 154,806.00                          | 14,835.00            | 154,806.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 271,973.00           | 294,874.00                          | 150,031.88           | 294,874.00                | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 2,309,509.00         | 2,222,243.00                        | 1,190,249.97         | 2,222,243.00              | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 1,577,257.00         | 2,189,696.00                        | 1,422,326.12         | 2,189,696.00              | 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         | 6,578,757.00                        | 1,826,635.62         | 6,578,757.00              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 188,922.00           | 209,118.00                          | 63,095.03            | 209,118.00                | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>16,566,569.00</b> | <b>19,321,885.00</b>                | <b>7,065,432.90</b>  | <b>19,321,885.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                      |                           |                            |                  |
| 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            | 256,132.00                          | 145,330.52           | 256,132.00                | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>55,507.00</b>     | <b>268,532.00</b>                   | <b>145,330.52</b>    | <b>268,532.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                      |                                     |                      |                           |                            |                  |
| 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            | 99,103.00                           | 99,103.00            | 99,103.00                 | 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            | 82,088.00                           | 69,834.00            | 82,088.00                 | 0.00                       | 0.0%             |
| Debt Service  |                |              |                      |                                     |                      |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 26,282.00            | 29,487.00                           | 25,438.46            | 29,487.00                 | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 37,680.00            | 61,867.00                           | 31,188.20            | 61,867.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>218,800.00</b>    | <b>272,545.00</b>                   | <b>225,563.66</b>    | <b>272,545.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                      |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 5,760,728.00         | 6,189,643.00                        | 1,837,230.24         | 6,189,643.00              | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>5,760,728.00</b>  | <b>6,189,643.00</b>                 | <b>1,837,230.24</b>  | <b>6,189,643.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>76,862,797.00</b> | <b>81,513,795.00</b>                | <b>36,514,851.55</b> | <b>81,513,795.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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          | 191,600.00                          | 0.00                | 191,600.00                | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 150,000.00          | 191,600.00                          | 0.00                | 191,600.00                | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments  |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>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<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 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)        | (211,108.00)                        | (180,009.00)        | (211,108.00)              | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 3,762,960.00        | 3,733,919.00                        | 1,214,300.00        | 3,733,919.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 3,612,960.00        | 3,542,319.00                        | 1,214,300.00        | 3,542,319.00              | 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 33,547,049.00       | 33,898,035.00                       | 16,960,031.72       | 33,898,035.00             | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 9,649,034.00        | 10,412,636.00                       | 3,054,489.90        | 10,412,636.00             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 16,069,260.00       | 20,287,888.00                       | 10,166,708.76       | 20,287,888.00             | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 66,462,644.00       | 67,015,353.00                       | 35,333,981.18       | 67,015,353.00             | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 125,727,987.00      | 131,613,912.00                      | 65,515,211.56       | 131,613,912.00            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 24,886,797.00       | 25,359,545.00                       | 13,179,588.23       | 25,359,545.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 35,284,633.00       | 35,787,398.00                       | 18,750,415.34       | 35,787,398.00             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 22,718,687.00       | 22,932,281.00                       | 10,948,644.01       | 22,932,281.00             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 3,618,373.00        | 5,089,888.00                        | 1,814,252.60        | 5,089,888.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 32,381,063.00       | 35,709,172.00                       | 13,202,566.80       | 35,709,172.00             | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 3,302,692.00        | 9,401,160.00                        | 3,140,352.20        | 9,401,160.00              | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 761,791.00          | 815,958.00                          | 385,650.60          | 815,958.00                | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (1,066,640.00)      | (1,278,185.00)                      | (330,357.77)        | (1,278,185.00)            | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 121,887,396.00      | 133,817,217.00                      | 61,091,112.01       | 133,817,217.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|   |                |                        | 3,840,591.00        | (2,203,305.00)                      | 4,424,099.55        | (2,203,305.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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          | 213,647.00                          | 0.00                | 213,647.00                | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 45,397.00                           | 45,397.53           | 45,397.00                 | 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)        | (168,250.00)                        | 45,397.53           | (168,250.00)              |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 3,632,544.00        | (2,371,555.00)                      | 4,469,497.08        | (2,371,555.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 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       | 93,155,755.00                       |                     | 93,155,756.07             |                            |                  |
| 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       | 24,814,234.00                       |                     | 24,814,235.45             |                            |                  |
| 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       | 55,471,105.00                       |                     | 55,471,104.60             |                            |                  |
| QZABs  | 0000           | 9780         | 2,081,559.00        |                                     |                     |                           |                            |                  |
| Court/Community Schools                                    | 0000           | 9780         | 1,248,973.00        |                                     |                     |                           |                            |                  |
| Buildings  | 0000           | 9780         | 12,018,736.00       |                                     |                     |                           |                            |                  |
| CEDR & 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 & Reserves                           | 0000           | 9780         | 27,065,263.00       |                                     |                     |                           |                            |                  |
| QZABs  | 0000           | 9780         |                     | 2,082,210.00                        |                     |                           |                            |                  |
| Court/Community Schools                                    | 0000           | 9780         |                     | 1,778,403.00                        |                     |                           |                            |                  |
| Buildings  | 0000           | 9780         |                     | 11,504,090.00                       |                     |                           |                            |                  |
| CEDR & Ed-Join   | 0000           | 9780         |                     | 2,351,816.00                        |                     |                           |                            |                  |
| Deferred Maintenance                                       | 0000           | 9780         |                     | 7,739,934.00                        |                     |                           |                            |                  |
| Education Services   | 0000           | 9780         |                     | 2,020,256.00                        |                     |                           |                            |                  |
| Mandated Costs   | 0000           | 9780         |                     | 3,361,685.00                        |                     |                           |                            |                  |
| Misc. Ending Balances & Reserves                           | 0000           | 9780         |                     | 23,828,090.00                       |                     |                           |                            |                  |
| QZABs  | 0000           | 9780         |                     |                                     |                     | 2,082,210.00              |                            |                  |
| Court/Community Schools                                    | 0000           | 9780         |                     |                                     |                     | 1,778,403.00              |                            |                  |
| Buildings  | 0000           | 9780         |                     |                                     |                     | 11,504,090.00             |                            |                  |
| CEDR & Ed-Join   | 0000           | 9780         |                     |                                     |                     | 2,351,816.00              |                            |                  |
| Deferred Maintenance                                       | 0000           | 9780         |                     |                                     |                     | 7,739,934.00              |                            |                  |
| Education Services   | 0000           | 9780         |                     |                                     |                     | 2,020,256.00              |                            |                  |
| Mandated Costs   | 0000           | 9780         |                     |                                     |                     | 3,361,685.00              |                            |                  |
| Misc. Ending Balances & Reserves                           | 0000           | 9780         |                     |                                     |                     | 23,828,090.00             |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 2,441,910.00        | 2,680,618.00                        |                     | 2,680,618.00              |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 8,555,224.00        | 10,186,973.00                       |                     | 10,186,973.02             |                            |                  |

| 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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| Principal Apportionment                                |                |              |                      |                                     |                      |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 17,892,218.00        | 17,992,767.00                       | 9,169,067.00         | 17,992,767.00             | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 3,965,204.00         | 4,177,031.00                        | 1,948,996.00         | 4,177,031.00              | 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            | 87,246.00                           | 44,918.31            | 87,246.00                 | 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         | 9,675,722.00                        | 5,128,268.81         | 9,675,722.00              | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                   |                | 8042         | 561,018.00           | 583,925.00                          | 557,820.15           | 583,925.00                | 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           | 251,627.00                          | 110,406.98           | 251,627.00                | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 2,481,283.00         | 2,323,220.00                        | 0.00                 | 2,323,220.00              | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 429,177.00           | 243,739.00                          | 0.00                 | 243,739.00                | 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%             |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>34,773,009.00</b> | <b>35,359,756.00</b>                | <b>16,960,031.72</b> | <b>35,359,756.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>LCFF Transfers</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 2,739,244.00         | 2,715,310.00                        | 0.00                 | 2,715,310.00              | 0.00                       | 0.0%             |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | (3,965,204.00)       | (4,177,031.00)                      | 0.00                 | (4,177,031.00)            | 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%             |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | <b>33,547,049.00</b> | <b>33,898,035.00</b>                | <b>16,960,031.72</b> | <b>33,898,035.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                 |                |              |                      |                                     |                      |                           |                            |                  |
| 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         | 1,273,637.00                        | 0.00                 | 1,273,637.00              | 0.00                       | 0.0%             |
| Child Nutrition Programs                               |                | 8220         | 306,456.00           | 306,456.00                          | 79,040.93            | 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            | 99,103.00                           | 0.00                 | 99,103.00                 | 0.00                       | 0.0%             |
| Title I, Part A, Basic                                 | 3010           | 8290         | 650,000.00           | 1,040,393.00                        | 382,339.18           | 1,040,393.00              | 0.00                       | 0.0%             |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 450,000.00           | 708,276.00                          | 215,996.96           | 708,276.00                | 0.00                       | 0.0%             |
| Title II, Part A, Educator Quality                     | 4035           | 8290         | 11,953.00            | 60,857.00                           | 15,206.00            | 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           | 83,932.00                           | 21,503.35            | 83,932.00                 | 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         | 5,037,553.00                        | 2,029,106.45         | 5,037,553.00              | 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                          | 311,297.03           | 880,490.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>  |   |              | <b>9,649,034.00</b>  | <b>10,412,636.00</b>                | <b>3,054,489.90</b>  | <b>10,412,636.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>   |   |              |                      |                                     |                      |                           |                            |                  |
| 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                        | 1,755,117.00         | 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                        | 1,707,055.00         | 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                           | 53,384.45            | 75,469.00                 | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements  |   | 8550         | 218,935.00           | 516,908.00                          | 326,193.00           | 516,908.00                | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials                   |   | 8560         | 357,478.00           | 442,635.00                          | 161,843.35           | 442,635.00                | 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                        | 1,302,474.03         | 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           | 359,195.00                          | 11,709.30            | 359,195.00                | 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         | 9,570,720.00                        | 3,304,819.64         | 9,570,720.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                    |   |              | <b>16,069,260.00</b> | <b>20,287,888.00</b>                | <b>10,166,708.76</b> | <b>20,287,888.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                       |                                     |                      |                           |                            |                  |
| 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                          | 369,643.92           | 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              | 10,900.00                           | 10,900.00            | 10,900.00                 | 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             | 32,500.00                           | 3,200.00             | 32,500.00                 | 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          | 2,285,297.00                        | 1,184,841.09         | 2,285,297.00              | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 893,071.00            | 918,510.00                          | 718,946.64           | 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          | 3,702,954.00                        | 2,276,248.95         | 3,702,954.00              | 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         | 24,508,110.00                       | 13,591,029.95        | 24,508,110.00             | 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                                | 324.63               | 0.00                      | 0.00                       | 0.0%             |
| Tuition  |                | 8710         | 12,282,914.00         | 12,455,235.00                       | 3,652,325.00         | 12,455,235.00             | 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         | 22,897,223.00                       | 13,526,521.00        | 22,897,223.00             | 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>66,462,644.00</b>  | <b>67,015,353.00</b>                | <b>35,333,981.18</b> | <b>67,015,353.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>125,727,987.00</b> | <b>131,613,912.00</b>               | <b>65,515,211.56</b> | <b>131,613,912.00</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                      |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 15,745,955.00        | 15,631,794.00                       | 7,890,167.89         | 15,631,794.00             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,190,058.00         | 1,288,583.00                        | 748,295.31           | 1,288,583.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 7,861,112.00         | 8,381,721.00                        | 4,505,870.36         | 8,381,721.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 89,672.00            | 57,447.00                           | 35,254.67            | 57,447.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>24,886,797.00</b> | <b>25,359,545.00</b>                | <b>13,179,588.23</b> | <b>25,359,545.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 7,364,843.00         | 7,057,494.00                        | 3,438,403.82         | 7,057,494.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 2,095,463.00         | 2,292,866.00                        | 1,167,328.85         | 2,292,866.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 6,509,297.00         | 6,661,796.00                        | 3,716,420.22         | 6,661,796.00              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 11,373,431.00        | 11,823,494.00                       | 6,503,201.80         | 11,823,494.00             | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 7,941,599.00         | 7,951,748.00                        | 3,925,060.65         | 7,951,748.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>35,284,633.00</b> | <b>35,787,398.00</b>                | <b>18,750,415.34</b> | <b>35,787,398.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 5,030,186.00         | 5,003,433.00                        | 1,620,646.26         | 5,003,433.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 4,974,818.00         | 4,981,047.00                        | 2,556,923.24         | 4,981,047.00              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 2,966,836.00         | 3,014,195.00                        | 1,510,820.77         | 3,014,195.00              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 7,394,396.00         | 7,496,098.00                        | 3,973,198.81         | 7,496,098.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 61,135.00            | 70,255.00                           | 36,721.92            | 70,255.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 1,174,457.00         | 1,182,536.00                        | 614,167.69           | 1,182,536.00              | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 299,737.00           | 310,314.00                          | 164,161.32           | 310,314.00                | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 800,573.00           | 820,441.00                          | 425,208.96           | 820,441.00                | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 16,549.00            | 53,962.00                           | 46,795.04            | 53,962.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>22,718,687.00</b> | <b>22,932,281.00</b>                | <b>10,948,644.01</b> | <b>22,932,281.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 73,676.00            | 174,021.00                          | 85,390.25            | 174,021.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 134,136.00           | 151,900.00                          | 46,499.11            | 151,900.00                | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 2,741,469.00         | 3,623,236.00                        | 1,103,881.91         | 3,623,236.00              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 648,485.00           | 1,103,481.00                        | 560,302.78           | 1,103,481.00              | 0.00                       | 0.0%             |
| Food  |                | 4700         | 20,607.00            | 37,250.00                           | 18,178.55            | 37,250.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>3,618,373.00</b>  | <b>5,089,888.00</b>                 | <b>1,814,252.60</b>  | <b>5,089,888.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 12,281,998.00        | 11,716,623.00                       | 3,976,091.80         | 11,716,623.00             | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 1,387,708.00         | 1,633,761.00                        | 684,135.49           | 1,633,761.00              | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 196,933.00           | 202,645.00                          | 128,727.59           | 202,645.00                | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 416,666.00           | 427,229.00                          | 473,528.60           | 427,229.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 1,491,004.00         | 1,563,946.00                        | 574,547.33           | 1,563,946.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 6,300,335.00         | 6,482,373.00                        | 3,026,367.56         | 6,482,373.00              | 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         | 12,515,014.00                       | 4,104,377.62         | 12,515,014.00             | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 1,000,494.00         | 1,147,151.00                        | 231,877.71           | 1,147,151.00              | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>32,381,063.00</b> | <b>35,709,172.00</b>                | <b>13,202,566.80</b> | <b>35,709,172.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                       |                                     |                      |                           |                            |                  |
| Land  |                | 6100         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements   |                | 6170         | 208,510.00            | 1,657,710.00                        | 1,550,693.97         | 1,657,710.00              | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 2,816,723.00          | 6,805,982.00                        | 1,072,239.99         | 6,805,982.00              | 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            | 780,686.00                          | 517,418.24           | 780,686.00                | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 91,627.00             | 156,782.00                          | 0.00                 | 156,782.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>3,302,692.00</b>   | <b>9,401,160.00</b>                 | <b>3,140,352.20</b>  | <b>9,401,160.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                       |                                     |                      |                           |                            |                  |
| 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             | 99,103.00                           | 99,103.00            | 99,103.00                 | 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             | 82,088.00                           | 69,834.00            | 82,088.00                 | 0.00                       | 0.0%             |
| Debt Service  |                |              |                       |                                     |                      |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 143,187.00            | 146,691.00                          | 78,201.86            | 146,691.00                | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 463,766.00            | 488,076.00                          | 138,511.74           | 488,076.00                | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>761,791.00</b>     | <b>815,958.00</b>                   | <b>385,650.60</b>    | <b>815,958.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                       |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (1,066,640.00)        | (1,278,185.00)                      | (330,357.77)         | (1,278,185.00)            | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>(1,066,640.00)</b> | <b>(1,278,185.00)</b>               | <b>(330,357.77)</b>  | <b>(1,278,185.00)</b>     | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>121,887,396.00</b> | <b>133,817,217.00</b>               | <b>61,091,112.01</b> | <b>133,817,217.00</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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          | 191,600.00                          | 0.00                | 191,600.00                | 0.00                       | 0.0%             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>208,047.00</b>   | <b>213,647.00</b>                   | <b>0.00</b>         | <b>213,647.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments  |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>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<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                | 45,397.00                           | 45,397.53           | 45,397.00                 | 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%             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>         | <b>45,397.00</b>                    | <b>45,397.53</b>    | <b>45,397.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 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                      |                            |                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>(208,047.00)</b> | <b>(168,250.00)</b>                 | <b>45,397.53</b>    | <b>(168,250.00)</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| <b>Resource</b>           | <b>Description</b>                           | <b>2017-18<br/>Projected Year Totals</b> |
|---------------------------|--|--|
| 5640                      | Medi-Cal Billing Option                      | 525,560.13                               |
| 6264                      | Educator Effectiveness (15-16)               | 0.79                                     |
| 6300                      | Lottery: Instructional Materials             | 693,070.16                               |
| 6355                      | Direct Support Professional Training Program | 12,318.44                                |
| 6500                      | Special Education                            | 12,779,074.15                            |
| 6512                      | Special Ed: Mental Health Services           | 718,932.59                               |
| 7338                      | College Readiness Block Grant                | 156,196.00                               |
| 7810                      | Other Restricted State                       | 4,308.97                                 |
| 9010                      | Other Restricted Local                       | 9,924,774.22                             |
| Total, Restricted Balance |  | <u>24,814,235.45</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) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099               | 21,295,597.00       | 22,158,881.00                       | 8,867,308.00        | 22,158,881.00             | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                | 871.00                              | 871.20              | 871.00                    | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599               | 1,071,586.00        | 1,606,468.00                        | 475,468.71          | 1,606,468.00              | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799               | 66,145.00           | 83,707.00                           | 47,359.75           | 83,707.00                 | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                         | 22,433,328.00       | 23,849,927.00                       | 9,391,007.66        | 23,849,927.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 8,150,513.00        | 8,054,079.00                        | 4,443,764.02        | 8,054,079.00              | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999               | 2,004,203.00        | 1,999,674.00                        | 1,081,845.70        | 1,999,674.00              | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999               | 4,365,738.00        | 4,274,843.00                        | 2,010,514.97        | 4,274,843.00              | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999               | 1,472,685.00        | 1,441,400.00                        | 409,368.25          | 1,441,400.00              | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 6,263,257.00        | 7,339,119.00                        | 3,036,269.94        | 7,339,119.00              | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999               | 62,000.00           | 80,376.00                           | 23,811.57           | 80,376.00                 | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 19,102.00           | 18,012.00                           | 9,005.06            | 18,012.00                 | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 14,367.00           | 30,088.00                           | 18,696.44           | 30,088.00                 | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                         | 22,351,865.00       | 23,237,591.00                       | 11,033,275.95       | 23,237,591.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 81,463.00           | 612,336.00                          | (1,642,268.29)      | 612,336.00                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 186,000.00          | 191,600.00                          | 0.00                | 191,600.00                | 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          | 191,600.00                          | 0.00                | 191,600.00                |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 267,463.00             | 803,936.00                                | (1,642,268.29)         | 803,936.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                |              | 3,722,167.00           | 4,549,586.00                              |                        | 4,549,586.09                    | 0.09                             | 0.0%                             |
| b) Audit Adjustments                                       |                |              | 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                                      |                |              | 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           | 5,353,522.00                              |                        | 5,353,522.09                    |                                  |                                  |
| 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                                | 210,914.00             | 210,913.91                      |                                  |                                  |
| 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                              | 5,142,608.00           | 5,142,608.18                    |                                  |                                  |
| 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) |
|--|---------------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>LCFF SOURCES</b>  |                                       |              |                      |                                     |                     |                           |                            |                         |
| Principal Apportionment  |                                       |              |                      |                                     |                     |                           |                            |                         |
| State Aid - Current Year   |                                       | 8011         | 14,101,562.00        | 14,807,448.00                       | 7,492,992.00        | 14,807,448.00             | 0.00                       | 0.0%                    |
| Education Protection Account State Aid - Current Year                |                                       | 8012         | 3,117,104.00         | 2,826,659.00                        | 1,365,591.00        | 2,826,659.00              | 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         | 1,461,721.00                        | 0.00                | 1,461,721.00              | 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         | 3,063,053.00                        | 8,725.00            | 3,063,053.00              | 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%                    |
| <b>TOTAL, LCFF SOURCES</b>   |                                       |              | <b>21,295,597.00</b> | <b>22,158,881.00</b>                | <b>8,867,308.00</b> | <b>22,158,881.00</b>      | <b>0.00</b>                | <b>0.0%</b>             |
| <b>FEDERAL REVENUE</b>   |                                       |              |                      |                                     |                     |                           |                            |                         |
| 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                 | 871.00                              | 871.20              | 871.00                    | 0.00                       | 0.0%                    |
| <b>TOTAL, FEDERAL REVENUE</b>  |                                       |              | <b>0.00</b>          | <b>871.00</b>                       | <b>871.20</b>       | <b>871.00</b>             | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER STATE REVENUE</b>   |                                       |              |                      |                                     |                     |                           |                            |                         |
| 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                          | 172,676.00          | 377,471.00                | 0.00                       | 0.0%                    |
| Lottery - Unrestricted and Instructional Materials                   |                                       | 8560         | 426,982.00           | 476,008.00                          | 128,740.27          | 476,008.00                | 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                 | 169,770.00                          | 169,770.00          | 169,770.00                | 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           | 583,219.00                          | 4,282.44            | 583,219.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>1,071,586.00</b>  | <b>1,606,468.00</b>                 | <b>475,468.71</b>   | <b>1,606,468.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                     |                           |                            |                         |
| 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                           | 31,228.00           | 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            | 45,193.00                           | 16,131.75           | 45,193.00                 | 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%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>66,145.00</b>     | <b>83,707.00</b>                    | <b>47,359.75</b>    | <b>83,707.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>22,433,328.00</b> | <b>23,849,927.00</b>                | <b>9,391,007.66</b> | <b>23,849,927.00</b>      |                            |                         |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                             |                | 1100         | 7,066,350.00        | 7,068,878.00                        | 3,878,881.95        | 7,068,878.00              | 0.00                       | 0.0%                    |
| Certificated Pupil Support Salaries                         |                | 1200         | 185,155.00          | 70,554.00                           | 32,866.95           | 70,554.00                 | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 899,008.00          | 914,647.00                          | 532,015.12          | 914,647.00                | 0.00                       | 0.0%                    |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>8,150,513.00</b> | <b>8,054,079.00</b>                 | <b>4,443,764.02</b> | <b>8,054,079.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                           |                | 2100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Support Salaries                                 |                | 2200         | 53,168.00           | 61,437.00                           | 34,105.45           | 61,437.00                 | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 207,780.00          | 235,687.00                          | 139,397.74          | 235,687.00                | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                     |                | 2400         | 1,076,832.00        | 1,023,694.00                        | 600,064.51          | 1,023,694.00              | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 666,423.00          | 678,856.00                          | 308,278.00          | 678,856.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>2,004,203.00</b> | <b>1,999,674.00</b>                 | <b>1,081,845.70</b> | <b>1,999,674.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 1,715,893.00        | 1,665,128.00                        | 591,465.74          | 1,665,128.00              | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 332,099.00          | 336,716.00                          | 178,086.75          | 336,716.00                | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 273,028.00          | 276,818.00                          | 150,223.30          | 276,818.00                | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 1,613,190.00        | 1,574,180.00                        | 865,057.63          | 1,574,180.00              | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 5,079.00            | 5,035.00                            | 2,761.17            | 5,035.00                  | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 198,565.00          | 192,716.00                          | 105,590.34          | 192,716.00                | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 50,775.00           | 50,270.00                           | 27,619.89           | 50,270.00                 | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                      |                | 3751-3752    | 177,109.00          | 173,980.00                          | 89,710.15           | 173,980.00                | 0.00                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>4,365,738.00</b> | <b>4,274,843.00</b>                 | <b>2,010,514.97</b> | <b>4,274,843.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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          | 314,000.00                          | 22,451.30           | 314,000.00                | 0.00                       | 0.0%                    |
| Materials and Supplies                                      |                | 4300         | 834,083.00          | 783,487.00                          | 275,028.73          | 783,487.00                | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                    |                | 4400         | 323,602.00          | 343,913.00                          | 111,888.22          | 343,913.00                | 0.00                       | 0.0%                    |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,472,685.00</b> | <b>1,441,400.00</b>                 | <b>409,368.25</b>   | <b>1,441,400.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 71,785.00           | 56,250.00                           | 32,193.12           | 56,250.00                 | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 53,136.00           | 87,433.00                           | 42,844.26           | 87,433.00                 | 0.00                       | 0.0%                    |
| Dues and Memberships  |                | 5300         | 17,783.00           | 17,641.00                           | 10,360.48           | 17,641.00                 | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 132,921.00          | 109,922.00                          | 1,237.00            | 109,922.00                | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                        |                | 5500         | 611,829.00          | 612,102.00                          | 216,371.05          | 612,102.00                | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 2,192,062.00        | 2,272,891.00                        | 1,044,550.76        | 2,272,891.00              | 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        | 4,114,266.00                        | 1,680,489.77        | 4,114,266.00              | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 88,996.00           | 89,044.00                           | 11,136.60           | 89,044.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>6,263,257.00</b> | <b>7,339,119.00</b>                 | <b>3,036,269.94</b> | <b>7,339,119.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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                                 | 23,811.57              | 30,376.00                       | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>62,000.00</b>       | <b>80,376.00</b>                          | <b>23,811.57</b>       | <b>80,376.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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                                  | 1,057.64               | 2,117.00                        | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 16,800.00              | 15,895.00                                 | 7,947.42               | 15,895.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              | <b>19,102.00</b>       | <b>18,012.00</b>                          | <b>9,005.06</b>        | <b>18,012.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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              | 30,088.00                                 | 18,696.44              | 30,088.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                    |                |              | <b>14,367.00</b>       | <b>30,088.00</b>                          | <b>18,696.44</b>       | <b>30,088.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>22,351,865.00</b>   | <b>23,237,591.00</b>                      | <b>11,033,275.95</b>   | <b>23,237,591.00</b>            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                    |                | 8919         | 186,000.00             | 191,600.00                                | 0.00                   | 191,600.00                      | 0.00                             | 0.0%                             |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 186,000.00             | 191,600.00                                | 0.00                   | 191,600.00                      | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(a - b + c - d + e) |                |              | 186,000.00             | 191,600.00                                | 0.00                   | 191,600.00                      |                                  |                                  |

| <b>Resource</b>           | <b>Description</b>               | <b>2017/18<br/>Projected Year Totals</b> |
|---------------------------|----------------------------------|--|
| 6264                      | Educator Effectiveness (15-16)   | 1.16                                     |
| 6300                      | Lottery: Instructional Materials | 154,087.90                               |
| 7338                      | College Readiness Block Grant    | 8,578.50                                 |
| 9010                      | Other Restricted Local           | 48,246.35                                |
| Total, Restricted Balance |                                  | <u>210,913.91</u>                        |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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          | 37,315,608.00                             | 18,726,188.00          | 37,315,608.00                   | 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          | 49,123,339.00                             | 18,726,188.00          | 49,123,339.00                   |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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,<br>7400-7499 | 47,841,126.00          | 49,123,339.00                             | 18,726,188.00          | 49,123,339.00                   | 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          | 49,123,339.00                             | 18,726,188.00          | 49,123,339.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 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  |                |              | 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                           |                |              | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| <b>LCFF SOURCES</b>   |                |              |                      |                                     |                      |                           |                            |                         |
| LCFF Transfers  |                |              |                      |                                     |                      |                           |                            |                         |
| Property Taxes Transfers  |                | 8097         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, LCFF SOURCES</b>  |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>FEDERAL REVENUE</b>  |                |              |                      |                                     |                      |                           |                            |                         |
| 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%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                                     |                |              | <b>11,807,731.00</b> | <b>11,807,731.00</b>                | <b>0.00</b>          | <b>11,807,731.00</b>      | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER STATE REVENUE</b>  |                |              |                      |                                     |                      |                           |                            |                         |
| Other State Apportionments  |                |              |                      |                                     |                      |                           |                            |                         |
| Special Education Master Plan Current Year                        | 6500           | 8311         | 31,654,807.00        | 32,603,648.00                       | 16,665,545.00        | 32,603,648.00             | 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%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                                 |                |              | <b>36,033,395.00</b> | <b>37,315,608.00</b>                | <b>18,726,188.00</b> | <b>37,315,608.00</b>      | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                      |                                     |                      |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, REVENUES</b>  |                |              | <b>47,841,126.00</b> | <b>49,123,339.00</b>                | <b>18,726,188.00</b> | <b>49,123,339.00</b>      |                            |                         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                      |                                     |                      |                           |                            |                         |
| 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         | 8,721,939.00                        | 3,337,342.00         | 8,721,939.00              | 0.00                       | 0.0%                    |
| To County Offices   | 6500           | 7222         | 25,512,265.00        | 23,881,709.00                       | 13,328,203.00        | 23,881,709.00             | 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%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>47,841,126.00</b> | <b>49,123,339.00</b>                | <b>18,726,188.00</b> | <b>49,123,339.00</b>      | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>47,841,126.00</b> | <b>49,123,339.00</b>                | <b>18,726,188.00</b> | <b>49,123,339.00</b>      |                            |                         |

| <b>Resource</b> | <b>Description</b>        | <b>2017/18<br/>Projected Year Totals</b> |
|-----------------|---------------------------|--|
|                 | Total, Restricted Balance | 0.00                                     |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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             | 540,338.00                                | 332,237.00             | 540,338.00                      | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 32,416.00              | 45,771.00                                 | 34,756.90              | 45,771.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 496,223.00             | 586,109.00                                | 366,993.90             | 586,109.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 189,223.00             | 283,650.00                                | 153,371.51             | 283,650.00                      | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 86,456.00              | 96,696.00                                 | 40,462.96              | 96,696.00                       | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 134,989.00             | 161,960.00                                | 74,421.88              | 161,960.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 39,128.00              | 39,703.00                                 | 14,689.15              | 39,703.00                       | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 5,761.00               | 30,614.00                                 | 7,144.43               | 30,614.00                       | 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,<br>7400-7499 | 215.00                 | 1,294.00                                  | 646.32                 | 1,294.00                        | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 40,451.00              | 50,328.00                                 | 15,364.93              | 50,328.00                       | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 496,223.00             | 664,245.00                                | 306,101.18             | 664,245.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | (78,136.00)                               | 60,892.72              | (78,136.00)                     |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                | (78,136.00)                         | 60,892.72           | (78,136.00)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| 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          | 55,413.00                           |                     | 55,412.96                 |                            |                         |
| 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          | 55,413.00                           |                     | 55,412.96                 |                            |                         |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>LCFF SOURCES</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, LCFF SOURCES</b>                               |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                      | 221,007.00             | 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              | 129,250.00                                | 111,230.00             | 129,250.00                      | 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>463,807.00</b>      | <b>540,338.00</b>                         | <b>332,237.00</b>      | <b>540,338.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                      | (654.00)               | 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              | 45,771.00                                 | 35,410.90              | 45,771.00                       | 0.00                             | 0.0%                             |
| Tuition  |                | 8710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>32,416.00</b>       | <b>45,771.00</b>                          | <b>34,756.90</b>       | <b>45,771.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>496,223.00</b>      | <b>586,109.00</b>                         | <b>366,993.90</b>      | <b>586,109.00</b>               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 162,619.00             | 257,046.00                                | 137,637.89             | 257,046.00                      | 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                                 | 15,733.62              | 26,604.00                       | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>189,223.00</b>      | <b>283,650.00</b>                         | <b>153,371.51</b>      | <b>283,650.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                 | 5,798.01               | 13,330.00                       | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 77,296.00              | 83,366.00                                 | 34,664.95              | 83,366.00                       | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>86,456.00</b>       | <b>96,696.00</b>                          | <b>40,462.96</b>       | <b>96,696.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 46,723.00              | 57,217.00                                 | 21,564.06              | 57,217.00                       | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 13,661.00              | 13,308.00                                 | 5,808.71               | 13,308.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 8,928.00               | 11,021.00                                 | 5,145.91               | 11,021.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 53,002.00              | 63,951.00                                 | 33,651.24              | 63,951.00                       | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 138.00                 | 179.00                                    | 97.00                  | 179.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 5,390.00               | 7,392.00                                  | 3,728.37               | 7,392.00                        | 0.00                             | 0.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 1,379.00               | 1,904.00                                  | 969.34                 | 1,904.00                        | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                 |                | 3751-3752    | 5,768.00               | 6,988.00                                  | 3,457.25               | 6,988.00                        | 0.00                             | 0.0%                             |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>134,989.00</b>      | <b>161,960.00</b>                         | <b>74,421.88</b>       | <b>161,960.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                  | 4,867.18               | 4,869.00                        | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 39,128.00              | 34,834.00                                 | 9,821.97               | 34,834.00                       | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>39,128.00</b>       | <b>39,703.00</b>                          | <b>14,689.15</b>       | <b>39,703.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services   |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences   |                | 5200         | 500.00                 | 945.00                                    | 113.77                 | 945.00                          | 0.00                             | 0.0%                             |
| Dues and Memberships   |                | 5300         | 261.00                 | 3,261.00                                  | 3,138.25               | 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                                  | 790.00                 | 1,700.00                        | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                                  |                | 5600         | 0.00                   | 1,485.00                                  | 737.41                 | 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<br>Operating Expenditures                             |                | 5800         | 5,000.00               | 22,600.00                                 | 2,365.00               | 22,600.00                       | 0.00                             | 0.0%                             |
| Communications   |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                                    |                |              | <b>5,761.00</b>        | <b>30,614.00</b>                          | <b>7,144.43</b>        | <b>30,614.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition  |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition, Excess Costs, and/or Deficit Payments<br>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<br>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                                    | 75.54                  | 152.00                          | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 190.00                 | 1,142.00                                  | 570.78                 | 1,142.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              | <b>215.00</b>          | <b>1,294.00</b>                           | <b>646.32</b>          | <b>1,294.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund  |                | 7350         | 40,451.00              | 50,328.00                                 | 15,364.93              | 50,328.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                    |                |              | <b>40,451.00</b>       | <b>50,328.00</b>                          | <b>15,364.93</b>       | <b>50,328.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>496,223.00</b>      | <b>664,245.00</b>                         | <b>306,101.18</b>      | <b>664,245.00</b>               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(a - b + c - d + e)       |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |



| <b>Resource</b>           | <b>Description</b>                | <b>2017/18<br/>Projected Year Totals</b> |
|---------------------------|-----------------------------------|--|
| 6015                      | Adults in Correctional Facilities | 55,412.96                                |
| Total, Restricted Balance |                                   | <u>55,412.96</u>                         |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFE Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 48,524,172.00          | 53,161,015.00                             | 10,424,859.37          | 53,161,015.00                   | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 10,241,802.00          | 11,653,473.00                             | 6,268,187.63           | 11,653,473.00                   | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 524,199.00             | 541,450.00                                | 164,948.52             | 541,450.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 59,290,173.00          | 65,355,938.00                             | 16,857,995.52          | 65,355,938.00                   |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 1,140,917.00           | 1,326,433.00                              | 687,299.13             | 1,326,433.00                    | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 2,871,459.00           | 2,604,272.00                              | 1,448,348.98           | 2,604,272.00                    | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 1,712,324.00           | 1,697,378.00                              | 844,039.26             | 1,697,378.00                    | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 835,704.00             | 1,114,936.00                              | 182,327.24             | 1,114,936.00                    | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 48,282,102.00          | 50,662,799.00                             | 12,992,937.48          | 50,662,799.00                   | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 3,676,752.00           | 6,877,061.00                              | 1,200,873.69           | 6,877,061.00                    | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 17,638.00              | 17,442.00                                 | 15,071.92              | 17,442.00                       | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 1,011,822.00           | 1,197,769.00                              | 296,296.40             | 1,197,769.00                    | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 59,548,718.00          | 65,498,090.00                             | 17,667,194.10          | 65,498,090.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (258,545.00)           | (142,152.00)                              | (809,198.58)           | (142,152.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (236,498.00)           | (120,105.00)                              | (809,198.58)           | (120,105.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 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  |                |              | 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                           |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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          | 53,161,015.00                             | 10,424,859.37          | 53,161,015.00                   | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>48,524,172.00</b>   | <b>53,161,015.00</b>                      | <b>10,424,859.37</b>   | <b>53,161,015.00</b>            | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                              | 5,514,964.00           | 8,886,365.00                    | 0.00                             | 0.0%                             |
| All Other State Revenue                                  | All Other      | 8590         | 2,556,567.00           | 2,767,108.00                              | 753,223.63             | 2,767,108.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>10,241,802.00</b>   | <b>11,653,473.00</b>                      | <b>6,268,187.63</b>    | <b>11,653,473.00</b>            | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                 | 11,869.00              | 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                                | 150,112.72             | 520,997.00                      | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 2,966.00                                  | 2,966.80               | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>524,199.00</b>      | <b>541,450.00</b>                         | <b>164,948.52</b>      | <b>541,450.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>59,290,173.00</b>   | <b>65,355,938.00</b>                      | <b>16,857,995.52</b>   | <b>65,355,938.00</b>            |                                  |                                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| 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        | 1,326,433.00                        | 687,299.13          | 1,326,433.00              | 0.00                       | 0.0%                    |
| Other Certificated Salaries                            |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>1,140,917.00</b> | <b>1,326,433.00</b>                 | <b>687,299.13</b>   | <b>1,326,433.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| 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        | 1,430,929.00                        | 799,664.05          | 1,430,929.00              | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                |                | 2400         | 870,048.00          | 769,529.00                          | 440,482.93          | 769,529.00                | 0.00                       | 0.0%                    |
| Other Classified Salaries                              |                | 2900         | 399,018.00          | 403,814.00                          | 208,202.00          | 403,814.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>2,871,459.00</b> | <b>2,604,272.00</b>                 | <b>1,448,348.98</b> | <b>2,604,272.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 272,900.00          | 274,201.00                          | 101,797.81          | 274,201.00                | 0.00                       | 0.0%                    |
| PERS   |                | 3201-3202    | 422,379.00          | 388,386.00                          | 209,536.97          | 388,386.00                | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 214,946.00          | 204,786.00                          | 111,516.13          | 204,786.00                | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                            |                | 3401-3402    | 631,318.00          | 660,552.00                          | 330,307.05          | 660,552.00                | 0.00                       | 0.0%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 2,006.00            | 1,988.00                            | 1,067.74            | 1,988.00                  | 0.00                       | 0.0%                    |
| Workers' Compensation                                  |                | 3601-3602    | 78,455.00           | 75,701.00                           | 41,081.11           | 75,701.00                 | 0.00                       | 0.0%                    |
| OPEB, Allocated  |                | 3701-3702    | 19,064.00           | 19,661.00                           | 10,617.59           | 19,661.00                 | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                 |                | 3751-3752    | 71,256.00           | 72,103.00                           | 38,114.86           | 72,103.00                 | 0.00                       | 0.0%                    |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>1,712,324.00</b> | <b>1,697,378.00</b>                 | <b>844,039.26</b>   | <b>1,697,378.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| 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            | 134,857.00                          | 126,641.34          | 134,857.00                | 0.00                       | 0.0%                    |
| Materials and Supplies                                 |                | 4300         | 781,629.00          | 896,954.00                          | 45,168.45           | 896,954.00                | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                               |                | 4400         | 50,543.00           | 83,125.00                           | 10,517.45           | 83,125.00                 | 0.00                       | 0.0%                    |
| Food   |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>835,704.00</b>   | <b>1,114,936.00</b>                 | <b>182,327.24</b>   | <b>1,114,936.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 43,579,429.00          | 44,774,972.00                             | 12,171,749.08          | 44,774,972.00                   | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 319,794.00             | 250,596.00                                | 53,893.64              | 250,596.00                      | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 6,863.00               | 11,142.00                                 | 4,772.10               | 11,142.00                       | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 38,373.00              | 39,994.00                                 | 0.00                   | 39,994.00                       | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                              |                | 5500         | 5,018.00               | 1,755.00                                  | 0.00                   | 1,755.00                        | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 158,667.00             | 234,407.00                                | 92,395.84              | 234,407.00                      | 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           | 5,309,048.00                              | 663,204.29             | 5,309,048.00                    | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 36,516.00              | 40,885.00                                 | 6,922.53               | 40,885.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>48,282,102.00</b>   | <b>50,662,799.00</b>                      | <b>12,992,937.48</b>   | <b>50,662,799.00</b>            | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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           | 6,311,597.00                              | 1,173,972.58           | 6,311,597.00                    | 0.00                             | 0.0%                             |
| Equipment   |                | 6400         | 300,000.00             | 565,464.00                                | 26,901.11              | 565,464.00                      | 0.00                             | 0.0%                             |
| Equipment Replacement   |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>3,676,752.00</b>    | <b>6,877,061.00</b>                       | <b>1,200,873.69</b>    | <b>6,877,061.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                    | 277.28                 | 556.00                          | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                                    |                | 7439         | 17,060.00              | 16,886.00                                 | 14,794.64              | 16,886.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>17,638.00</b>       | <b>17,442.00</b>                          | <b>15,071.92</b>       | <b>17,442.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 1,011,822.00           | 1,197,769.00                              | 296,296.40             | 1,197,769.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>1,011,822.00</b>    | <b>1,197,769.00</b>                       | <b>296,296.40</b>      | <b>1,197,769.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>59,548,718.00</b>   | <b>65,498,090.00</b>                      | <b>17,667,194.10</b>   | <b>65,498,090.00</b>            |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 22,047.00              | 22,047.00                                 | 0.00                   | 22,047.00                       | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Financing Uses  |                | 7699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 22,047.00              | 22,047.00                                 | 0.00                   | 22,047.00                       |                                  |                                  |

| <b>Resource</b>           | <b>Description</b>                              | <b>2017/18<br/>Projected Year Totals</b> |
|---------------------------|---|--|
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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,<br>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                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,776.00               | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 2,776.00               | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>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%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(a - b + c + e)           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

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

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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           | 1,467,958.00                              | 770,553.19             | 1,467,958.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 1,440,959.00           | 1,467,958.00                              | 770,553.19             | 1,467,958.00                    |                                  |                                  |
| <b>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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             | 908,263.00                                | 622,284.47             | 908,263.00                      | 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,<br>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             | 908,263.00                                | 622,284.47             | 908,263.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 806,882.00             | 559,695.00                                | 148,268.72             | 559,695.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 806,882.00             | 559,695.00                                | 148,268.72             | 559,695.00                      |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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           | 1,790,477.00                              |                        | 1,790,476.87                    |                                  |                                  |
| 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           | 1,725,530.00                              |                        | 1,725,529.57                    |                                  |                                  |
| c) Unrestricted Net Position                                   |                |              | 64,947.00              | 64,947.00                                 |                        | 64,947.30                       |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                 | 7,801.00               | 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           | 1,454,884.00                              | 762,752.19             | 1,454,884.00                    | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 1,440,959.00           | 1,467,958.00                              | 770,553.19             | 1,467,958.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 1,440,959.00           | 1,467,958.00                              | 770,553.19             | 1,467,958.00                    |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                |                |              |                        |   |                        |                                 |                                  |                                  |
| 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             | 908,263.00                                | 622,284.47             | 908,263.00                      | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | <b>634,077.00</b>      | <b>908,263.00</b>                         | <b>622,284.47</b>      | <b>908,263.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |

| Description                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>DEPRECIATION</b>                            |                |              |                        |   |                        |                                 |                                  |                                  |
| 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             | 908,263.00                                | 622,284.47             | 908,263.00                      |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>                     |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                 |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(a-b+e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| <b>Resource</b>                | <b>Description</b>     | <b>2017/18<br/>Projected Year Totals</b> |
|--------------------------------|------------------------|--|
| 9010                           | Other Restricted Local | 1,725,529.57                             |
| Total, Restricted Net Position |                        | <u>1,725,529.57</u>                      |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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,<br>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                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                            |                                  |                                  |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                     |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>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                            |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(a + c + e)             |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |



| <b>Resource</b>                | <b>Description</b>     | <b>2017/18<br/>Projected Year Totals</b> |
|--------------------------------|------------------------|--|
| 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>B. COUNTY OFFICE OF EDUCATION</b>   |  |  |  |  |                             |  |
| <b>1. County Program Alternative Education ADA</b>   |  |  |  |  |                             |  |
| 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%                                     |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>   | <b>1,090.00</b>                          | <b>1,090.00</b>  | <b>1,026.02</b>                                    | <b>1,090.00</b>                                | <b>0.00</b>                 | <b>0%</b>                              |
| <b>2. District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| 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                                    | 14.07  | 14.19  | 14.07  | 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%                                     |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>   | <b>766.14</b>                            | <b>751.98</b>  | <b>752.10</b>                                      | <b>751.98</b>                                  | <b>0.00</b>                 | <b>0%</b>                              |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | <b>1,856.14</b>                          | <b>1,841.98</b>  | <b>1,778.12</b>                                    | <b>1,841.98</b>                                | <b>0.00</b>                 | <b>0%</b>                              |
| <b>4. Adults in Correctional Facilities</b>  | <b>209.00</b>                            | <b>209.00</b>  | <b>203.40</b>                                      | <b>209.00</b>                                  | <b>0.00</b>                 | <b>0%</b>                              |
| <b>5. County Operations Grant ADA</b>  | <b>138,075.00</b>                        | <b>139,154.76</b>  | <b>139,553.59</b>                                  | <b>139,154.76</b>                              | <b>0.00</b>                 | <b>0%</b>                              |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |  |  |  |  |                             |  |

| 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>C. CHARTER SCHOOL ADA</b>   |  |  |  |  |                             |  |
| 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. |  |  |  |  |                             |  |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>   |  |  |  |  |                             |  |
| <b>1. Total Charter School Regular ADA</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>2. Charter School County Program Alternative Education ADA</b>  |  |  |  |  |                             |  |
| 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%                                     |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>3. Charter School Funded County Program ADA</b>   |  |  |  |  |                             |  |
| 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%                                     |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>  |  |  |  |  |                             |  |
| <b>5. Total Charter School Regular ADA</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>6. Charter School County Program Alternative Education ADA</b>  |  |  |  |  |                             |  |
| 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                                   | 155.00   | 152.25   | 155.00   | 0.00                        | 0%                                     |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>  | 130.00                                   | 155.00   | 152.25   | 155.00   | 0.00                        | 0%                                     |
| <b>7. Charter School Funded County Program ADA</b>   |  |  |  |  |                             |  |
| a. County Community Schools  | 2,033.00                                 | 2,108.00   | 2,108.00   | 2,108.00                                       | 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%                                     |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>   | 2,033.00                                 | 2,108.00   | 2,108.00   | 2,108.00                                       | 0.00                        | 0%                                     |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>   | 2,163.00                                 | 2,263.00   | 2,260.25   | 2,263.00                                       | 0.00                        | 0%                                     |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>   | 2,163.00                                 | 2,263.00   | 2,260.25   | 2,263.00                                       | 0.00                        | 0%                                     |

|   | Object    | Beginning Balances (Ref. Only) | July           | August         | September     | October       | November      | December      | January       | February       |      |
|---|-----------|--------------------------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|------|
|   |           |                                |                |                |               |               |               |               |               |                |      |
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):       |           |                                |                |                |               |               |               |               |               |                |      |
| <b>A. BEGINNING CASH</b>                                  |           |                                | 91,943,736.19  | 88,164,146.21  | 87,140,031.74 | 91,591,021.17 | 91,406,211.94 | 91,162,142.33 | 96,774,454.44 | 97,863,632.35  |      |
| <b>B. RECEIPTS</b>  |           |                                |                |                |               |               |               |               |               |                |      |
| LCFF/Revenue Limit Sources                                |           |                                |                |                |               |               |               |               |               |                |      |
|   | 8010-8019 |                                | 833,551.00     | 833,551.00     | 2,474,891.00  | 1,500,393.00  | 1,500,393.00  | 2,474,891.00  | 1,500,393.00  | 1,714,218.00   |      |
|   | 8020-8079 |                                | 0.00           | 45,621.34      | 0.00          | 15.78         | 13,475.49     | 5,782,856.11  | 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    | 373,103.20    | 312,551.83    | 426,612.85    | 370,558.00     |      |
|   | 8300-8599 |                                | 381,552.00     | 428,622.00     | 2,218,155.23  | 1,945,101.60  | 2,088,572.03  | 1,272,593.86  | 1,832,112.04  | 1,308,160.00   |      |
|   | 8600-8799 |                                | 2,092,338.48   | 5,249,864.84   | 5,433,828.67  | 6,031,551.59  | 4,548,339.79  | 4,312,324.57  | 7,665,733.24  | 4,556,394.00   |      |
|   | 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          | 6,336.06      | 16,388.44     | 9,839.24      | 0.00           |      |
| <b>TOTAL RECEIPTS</b>                                     |           |                                | 3,313,440.95   | 6,654,619.28   | 11,663,967.23 | 9,792,065.35  | 8,530,219.57  | 14,171,605.81 | 11,434,690.37 | 7,949,330.00   |      |
| <b>C. DISBURSEMENTS</b>                                   |           |                                |                |                |               |               |               |               |               |                |      |
|   | 1000-1999 |                                | 749,292.92     | 2,108,824.92   | 1,867,604.84  | 2,378,766.94  | 1,950,907.90  | 1,962,428.20  | 2,161,762.51  | 2,258,265.00   |      |
|   | 2000-2999 |                                | 1,641,441.63   | 2,592,903.17   | 2,618,095.13  | 3,389,087.75  | 2,763,245.47  | 2,861,522.59  | 2,884,119.60  | 2,939,960.00   |      |
|   | 3000-3999 |                                | 997,211.24     | 1,657,318.81   | 1,567,195.62  | 1,751,185.72  | 1,653,638.08  | 1,648,253.07  | 1,673,841.47  | 1,911,730.00   |      |
|   | 4000-4999 |                                | 14,110.12      | 216,870.86     | 294,599.90    | 243,628.56    | 272,502.46    | 457,747.88    | 314,792.82    | 368,850.00     |      |
|   | 5000-5999 |                                | 1,071,995.76   | 960,661.07     | 1,610,634.93  | 2,465,951.45  | 1,922,774.80  | 1,817,966.62  | 3,352,582.17  | 3,319,269.00   |      |
|   | 6000-6599 |                                | 84,234.68      | 1,844,875.76   | 83,984.91     | 197,326.01    | 154,536.69    | 116,742.26    | 658,651.89    | 540,822.00     |      |
|   | 7000-7499 |                                | (25,749.07)    | (9,626.76)     | 88,679.33     | (15,857.34)   | (12,073.00)   | 39,930.85     | (10,011.18)   | 15,695.00      |      |
|   | 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           |      |
| <b>TOTAL DISBURSEMENTS</b>                                |           |                                | 4,532,537.28   | 9,371,827.83   | 8,130,794.66  | 10,410,089.09 | 8,705,532.40  | 8,904,591.47  | 11,035,739.28 | 11,354,591.00  |      |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                                |                |                |               |               |               |               |               |                |      |
| <u>Assets and Deferred Outflows</u>                       |           |                                |                |                |               |               |               |               |               |                |      |
|   | 9111-9199 |                                | 0.00           | 0.00           | 0.00          | (25,640.28)   | 0.00          | 0.00          | (37,238.13)   | 0.00           |      |
|   | 9200-9299 |                                | 2,322,129.83   | 1,829,098.61   | 790,254.07    | 606,416.42    | 290,279.74    | 308,590.83    | 695,191.80    | 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)      | (229.54)      | (214.90)      | 1,121.87      | 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           |      |
| <b>SUBTOTAL</b>   |           |                                | 0.00           | 2,308,468.04   | 1,842,310.82  | 6,953,056.48  | 580,548.29    | 290,050.20    | 308,375.93    | 659,075.54     | 0.00 |
| <u>Liabilities and Deferred Inflows</u>                   |           |                                |                |                |               |               |               |               |               |                |      |
|   | 9500-9599 |                                | 4,868,961.69   | 149,216.74     | 116,135.52    | 147,333.78    | 358,806.98    | (36,921.84)   | (31,151.28)   | 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           |      |
| <b>SUBTOTAL</b>   |           |                                | 0.00           | 4,868,961.69   | 149,216.74    | 6,035,239.62  | 147,333.78    | 358,806.98    | (36,921.84)   | (31,151.28)    | 0.00 |
| <u>Nonoperating</u>                                       |           |                                |                |                |               |               |               |               |               |                |      |
|   | 9910      |                                | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           |      |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           |                                | 0.00           | (2,560,493.65) | 1,693,094.08  | 917,816.86    | 433,214.51    | (68,756.78)   | 345,297.77    | 690,226.82     | 0.00 |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           |                                | (3,779,589.98) | (1,024,114.47) | 4,450,989.43  | (184,809.23)  | (244,069.61)  | 5,612,312.11  | 1,089,177.91  | (3,405,261.00) |      |
| <b>F. ENDING CASH (A + E)</b>                             |           |                                | 88,164,146.21  | 87,140,031.74  | 91,591,021.17 | 91,406,211.94 | 91,162,142.33 | 96,774,454.44 | 97,863,632.35 | 94,458,371.35  |      |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                                |                |                |               |               |               |               |               |                |      |

|   | Object    | March          | April         | May            | June           | Accruals | Adjustments | TOTAL          | BUDGET         |
|---|-----------|----------------|---------------|----------------|----------------|----------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name): |           |                |               |                |                |          |             |                |                |
| A. BEGINNING CASH                                   |           | 94,458,371.35  | 91,811,235.35 | 98,734,312.35  | 93,608,522.35  |          |             |                |                |
| B. RECEIPTS   |           |                |               |                |                |          |             |                |                |
| LCFF/Revenue Limit Sources                          |           |                |               |                |                |          |             |                |                |
| Principal Apportionment                             | 8010-8019 | 3,136,035.00   | 1,714,218.00  | 1,714,218.00   | 2,773,046.28   | 0.00     |             | 22,169,798.28  | 22,169,798.00  |
| Property Taxes                                      | 8020-8079 | 0.00           | 4,391,156.00  | 13,659.00      | 2,943,174.00   | 0.00     |             | 13,189,957.72  | 13,189,958.00  |
| Miscellaneous Funds                                 | 8080-8099 | 0.00           | 0.00          | 0.00           | (1,461,721.00) | 0.00     |             | (1,461,721.00) | (1,461,721.00) |
| Federal Revenue                                     | 8100-8299 | 1,674,817.00   | 499,128.00    | 257,057.00     | 4,556,586.10   | 0.00     |             | 10,412,636.00  | 10,412,636.00  |
| Other State Revenue                                 | 8300-8599 | 1,775,425.00   | 2,055,569.00  | 713,914.00     | 4,268,111.24   | 0.00     |             | 20,287,888.00  | 20,287,888.00  |
| Other Local Revenue                                 | 8600-8799 | 4,676,179.00   | 10,757,158.00 | 4,884,192.00   | 6,807,448.82   | 0.00     |             | 67,015,353.00  | 67,015,353.00  |
| Interfund Transfers In                              | 8910-8929 | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 0.00           | 0.00           |
| All Other Financing Sources                         | 8930-8979 | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 45,397.00      | 45,397.00      |
| TOTAL RECEIPTS                                      |           | 11,262,456.00  | 19,417,229.00 | 7,583,040.00   | 19,886,645.44  | 0.00     | 0.00        | 131,659,309.00 | 131,659,309.00 |
| C. DISBURSEMENTS                                    |           |                |               |                |                |          |             |                |                |
| Certificated Salaries                               | 1000-1999 | 2,274,660.00   | 2,354,389.00  | 2,314,442.00   | 2,978,200.77   | 0.00     |             | 25,359,545.00  | 25,359,545.00  |
| Classified Salaries                                 | 2000-2999 | 3,218,852.00   | 3,322,334.00  | 3,170,022.00   | 4,385,814.66   | 0.00     |             | 35,787,398.00  | 35,787,398.00  |
| Employee Benefits                                   | 3000-3999 | 1,968,410.00   | 2,040,181.00  | 1,954,713.00   | 4,108,602.99   | 0.00     |             | 22,932,281.00  | 22,932,281.00  |
| Books and Supplies                                  | 4000-4999 | 623,848.00     | 358,139.00    | 716,418.00     | 1,208,380.40   | 0.00     |             | 5,089,888.00   | 5,089,888.00   |
| Services  | 5000-5999 | 3,296,384.00   | 3,815,281.00  | 4,670,316.00   | 7,405,355.20   | 0.00     |             | 35,709,172.00  | 35,709,172.00  |
| Capital Outlay                                      | 6000-6599 | 2,882,894.00   | 476,156.00    | 326,008.00     | 2,034,927.80   | 0.00     |             | 9,401,160.00   | 9,401,160.00   |
| Other Outgo   | 7000-7499 | (355,456.00)   | 127,672.00    | (551,353.00)   | 245,922.17     | 0.00     |             | (462,227.00)   | (462,227.00)   |
| Interfund Transfers Out                             | 7600-7629 | 0.00           | 0.00          | 108,264.00     | 105,383.00     | 0.00     |             | 213,647.00     | 213,647.00     |
| All Other Financing Uses                            | 7630-7699 | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 0.00           | 0.00           |
| TOTAL DISBURSEMENTS                                 |           | 13,909,592.00  | 12,494,152.00 | 12,708,830.00  | 22,472,586.99  | 0.00     | 0.00        | 134,030,864.00 | 134,030,864.00 |
| D. BALANCE SHEET ITEMS                              |           |                |               |                |                |          |             |                |                |
| <u>Assets and Deferred Outflows</u>                 |           |                |               |                |                |          |             |                |                |
| Cash Not In Treasury                                | 9111-9199 | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | (62,878.41)    |                |
| Accounts Receivable                                 | 9200-9299 | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 6,841,961.30   |                |
| Due From Other Funds                                | 9310      | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 6,162,802.41   |                |
| Stores  | 9320      | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 0.00           |                |
| Prepaid Expenditures                                | 9330      | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 0.00           |                |
| Other Current Assets                                | 9340      | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 0.00           |                |
| Deferred Outflows of Resources                      | 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        | 12,941,885.30  |                |
| <u>Liabilities and Deferred Inflows</u>             |           |                |               |                |                |          |             |                |                |
| Accounts Payable                                    | 9500-9599 | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 5,572,381.59   |                |
| Due To Other Funds                                  | 9610      | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 4,178,323.27   |                |
| Current Loans                                       | 9640      | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 0.00           |                |
| Unearned Revenues                                   | 9650      | 0.00           | 0.00          | 0.00           | 0.00           | 0.00     |             | 1,740,780.83   |                |
| Deferred Inflows of Resources                       | 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        | 11,491,485.69  |                |
| <u>Nonoperating</u>                                 |           |                |               |                |                |          |             |                |                |
| Suspense Clearing                                   | 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        | 1,450,399.61   |                |
| E. NET INCREASE/DECREASE (B - C + D)                |           | (2,647,136.00) | 6,923,077.00  | (5,125,790.00) | (2,585,941.55) | 0.00     | 0.00        | (921,155.39)   | (2,371,555.00) |
| F. ENDING CASH (A + E)                              |           | 91,811,235.35  | 98,734,312.35 | 93,608,522.35  | 91,022,580.80  |          |             |                |                |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS  |           |                |               |                |                |          |             | 91,022,580.80  |                |

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: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee

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: \_\_\_\_\_ 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 first interim. | X   |         |

| <b>CRITERIA AND STANDARDS (continued)</b> |  |  | <b>Met</b> | <b>Not Met</b> |
|---|--|--|------------|----------------|
| 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 first interim.   |            | 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 first interim.   | 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 first interim.                       |            | 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 first interim. |            | X              |
| 5   | Ongoing and Major Maintenance Account        | If applicable, changes occurring since first interim 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          |                |

| <b>SUPPLEMENTAL INFORMATION</b> |  |   | <b>No</b> | <b>Yes</b> |
|---------------------------------|--|---|-----------|------------|
| S1                              | Contingent Liabilities                               | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? |           | X          |

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |   |  | <b>No</b>  | <b>Yes</b> |
|---|---|--|------------|------------|
| S6  | Long-term Commitments                       | Does the county office have long-term (multiyear) commitments or debt agreements?  |            | <b>X</b>   |
|   |   | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?                          | <b>X</b>   |            |
|   |   | • 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? | <b>X</b>   |            |
| S7a   | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)?   |            | <b>X</b>   |
|   |   | • If yes, have there been changes since first interim in OPEB liabilities?   | <b>X</b>   |            |
| S7b   | Other Self-insurance Benefits               | Does the county office operate any self-insurance programs (e.g., workers' compensation)?  | <b>X</b>   |            |
|   |   | • If yes, have there been changes since first interim in self-insurance liabilities?   | <b>n/a</b> |            |
| S8  | Status of Labor Agreements                  | As of second interim projections, are salary and benefit negotiations still unsettled for:   |            |            |
|   |   | • Certificated? (Section S8A, Line 1b)   | <b>X</b>   |            |
|   |   | • Classified? (Section S8B, Line 1b)   | <b>X</b>   |            |
|   |   | • Management/supervisor/confidential? (Section S8C, Line 1b)   | <b>X</b>   |            |
| 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?                     | <b>X</b>   |            |

| <b>ADDITIONAL FISCAL INDICATORS</b> |   |   | <b>No</b> | <b>Yes</b> |
|-------------------------------------|---|---|-----------|------------|
| 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?   | <b>X</b>  |            |
| A2                                  | Independent Position Control                    | Is personnel position control independent from the payroll system?  | <b>X</b>  |            |
| A3                                  | County Operations Grant ADA                     | Is County Operations Grant ADA decreasing in both the prior and current fiscal year?  | <b>X</b>  |            |
| 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?  | <b>X</b>  |            |
| 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? | <b>X</b>  |            |
| A6                                  | Uncapped Health Benefits                        | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?  | <b>X</b>  |            |
| A7                                  | Fiscal Distress Reports                         | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.   | <b>X</b>  |            |
| 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?   |           | <b>X</b>   |



| 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)   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCF/Revenue Limit Sources  | 8010-8099            | 30,407,036.00                        | 2.34%                      | 31,117,612.00          | 4.54%                      | 32,530,214.00          |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 3,522,844.00                         | -12.71%                    | 3,074,932.00           | -5.00%                     | 2,921,185.00           |
| 4. Other Local Revenues   | 8600-8799            | 22,153,463.00                        | -2.00%                     | 21,710,394.00          | -2.00%                     | 21,276,186.00          |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 45,397.00                            | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | (3,733,919.00)                       | 9.32%                      | (4,082,080.00)         | -0.13%                     | (4,076,625.00)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 52,394,821.00                        | -1.10%                     | 51,820,858.00          | 1.60%                      | 52,650,960.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 8,628,477.00           |                            | 9,026,363.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 172,570.00             |                            | 180,527.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 176,021.00             |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 49,295.00              |                            | (179,541.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 8,628,477.00                         | 4.61%                      | 9,026,363.00           | 0.01%                      | 9,027,349.00           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 14,307,003.00          |                            | 14,958,822.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 286,140.00             |                            | 299,176.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 291,863.00             |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 73,816.00              |                            | (297,700.00)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 14,307,003.00                        | 4.56%                      | 14,958,822.00          | 0.01%                      | 14,960,298.00          |
| 3. Employee Benefits  | 3000-3999            | 8,425,284.00                         | 8.39%                      | 9,132,408.00           | 5.08%                      | 9,595,934.00           |
| 4. Books and Supplies   | 4000-4999            | 2,347,158.00                         | 0.00%                      | 2,347,158.00           | 0.00%                      | 2,347,158.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 16,387,287.00                        | -0.39%                     | 16,323,833.00          | -0.37%                     | 16,263,552.00          |
| 6. Capital Outlay   | 6000-6999            | 9,132,628.00                         | 10.00%                     | 10,045,891.00          | -18.50%                    | 8,187,401.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 543,413.00                           | -2.22%                     | 531,340.00             | -2.77%                     | 516,607.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (7,467,828.00)                       | 4.40%                      | (7,796,147.00)         | 1.47%                      | (7,910,932.00)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 22,047.00                            | 1478.66%                   | 348,047.00             | 5.46%                      | 367,047.00             |
| 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)   |                      | 52,325,469.00                        | 4.95%                      | 54,917,715.00          | -2.85%                     | 53,354,414.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | 69,352.00                            |                            | (3,096,857.00)         |                            | (703,454.00)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 68,272,168.62                        |                            | 68,341,520.62          |                            | 65,244,663.62          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 68,341,520.62                        |                            | 65,244,663.62          |                            | 64,541,209.62          |
| 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                 | 55,471,104.60                        |                            | 51,858,570.60          |                            | 50,858,570.60          |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 2,680,618.00                         |                            | 2,781,471.00           |                            | 2,782,473.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 10,186,973.02                        |                            | 10,601,797.02          |                            | 10,897,341.02          |
| f. Total Components of Ending Fund Balance  |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)  |                      |                                      |                            |                        |                            |                        |
|   |                      | 68,341,520.62                        |                            | 65,244,663.62          |                            | 64,541,209.62          |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 2,680,618.00                         |                            | 2,781,471.00           |                            | 2,782,473.00           |
| c. Unassigned/Unappropriated   | 9790         | 10,186,973.02                        |                            | 10,601,797.02          |                            | 10,897,341.02          |
| (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)   |              |                                      |                            |                        |                            |                        |
|  |              | 12,867,591.02                        |                            | 13,383,268.02          |                            | 13,679,814.02          |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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)   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 3,490,999.00                         | 0.00%                      | 3,490,999.00           | 0.00%                      | 3,490,999.00           |
| 2. Federal Revenues   | 8100-8299            | 10,412,636.00                        | -9.00%                     | 9,475,499.00           | -5.00%                     | 9,001,724.00           |
| 3. Other State Revenues   | 8300-8599            | 16,765,044.00                        | -3.81%                     | 16,126,614.00          | 3.91%                      | 16,757,148.00          |
| 4. Other Local Revenues   | 8600-8799            | 44,861,890.00                        | 3.00%                      | 46,207,747.00          | 3.00%                      | 47,593,979.00          |
| 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            | 3,733,919.00                         | 9.32%                      | 4,082,080.00           | -0.13%                     | 4,076,625.00           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 79,264,488.00                        | 0.15%                      | 79,382,939.00          | 1.94%                      | 80,920,475.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 16,731,068.00          |                            | 17,491,581.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 334,621.00             |                            | 349,832.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 341,314.00             |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 84,578.00              |                            | (348,140.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 16,731,068.00                        | 4.55%                      | 17,491,581.00          | 0.01%                      | 17,493,273.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 21,480,395.00          |                            | 22,514,180.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 429,608.00             |                            | 450,284.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 438,200.00             |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 165,977.00             |                            | (446,964.00)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 21,480,395.00                        | 4.81%                      | 22,514,180.00          | 0.01%                      | 22,517,500.00          |
| 3. Employee Benefits  | 3000-3999            | 14,506,997.00                        | 7.10%                      | 15,536,874.00          | 9.74%                      | 17,050,585.00          |
| 4. Books and Supplies   | 4000-4999            | 2,742,730.00                         | 0.00%                      | 2,742,730.00           | 0.00%                      | 2,742,730.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 19,321,885.00                        | -3.03%                     | 18,736,331.00          | -0.07%                     | 18,722,325.00          |
| 6. Capital Outlay   | 6000-6999            | 268,532.00                           | 0.00%                      | 268,532.00             | 0.00%                      | 268,532.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 272,545.00                           | -42.75%                    | 156,022.00             | -3.91%                     | 149,929.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 6,189,643.00                         | 5.30%                      | 6,517,962.00           | 1.76%                      | 6,632,747.00           |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 191,600.00                           | 0.00%                      | 191,600.00             | 0.00%                      | 191,600.00             |
| 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)   |                      | 81,705,395.00                        | 3.00%                      | 84,155,812.00          | 1.92%                      | 85,769,221.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | (2,440,907.00)                       |                            | (4,772,873.00)         |                            | (4,848,746.00)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 27,255,142.45                        |                            | 24,814,235.45          |                            | 20,041,362.45          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 24,814,235.45                        |                            | 20,041,362.45          |                            | 15,192,616.45          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 24,814,235.45                        |                            | 20,041,362.45          |                            | 15,192,616.45          |
| 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                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)   |                      | 24,814,235.45                        |                            | 20,041,362.45          |                            | 15,192,616.45          |

| 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) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 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)   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 33,898,035.00                        | 2.10%                      | 34,608,611.00          | 4.08%                      | 36,021,213.00          |
| 2. Federal Revenues   | 8100-8299            | 10,412,636.00                        | -9.00%                     | 9,475,499.00           | -5.00%                     | 9,001,724.00           |
| 3. Other State Revenues   | 8300-8599            | 20,287,888.00                        | -5.35%                     | 19,201,546.00          | 2.48%                      | 19,678,333.00          |
| 4. Other Local Revenues   | 8600-8799            | 67,015,353.00                        | 1.35%                      | 67,918,141.00          | 1.40%                      | 68,870,165.00          |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 45,397.00                            | -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)  |                      | 131,659,309.00                       | -0.35%                     | 131,203,797.00         | 1.80%                      | 133,571,435.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 25,359,545.00          |                            | 26,517,944.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 507,191.00             |                            | 530,359.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 517,335.00             |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 133,873.00             |                            | (527,681.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 25,359,545.00                        | 4.57%                      | 26,517,944.00          | 0.01%                      | 26,520,622.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 35,787,398.00          |                            | 37,473,002.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 715,748.00             |                            | 749,460.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 730,063.00             |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 239,793.00             |                            | (744,664.00)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 35,787,398.00                        | 4.71%                      | 37,473,002.00          | 0.01%                      | 37,477,798.00          |
| 3. Employee Benefits  | 3000-3999            | 22,932,281.00                        | 7.57%                      | 24,669,282.00          | 8.01%                      | 26,646,519.00          |
| 4. Books and Supplies   | 4000-4999            | 5,089,888.00                         | 0.00%                      | 5,089,888.00           | 0.00%                      | 5,089,888.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 35,709,172.00                        | -1.82%                     | 35,060,164.00          | -0.21%                     | 34,985,877.00          |
| 6. Capital Outlay   | 6000-6999            | 9,401,160.00                         | 9.71%                      | 10,314,423.00          | -18.02%                    | 8,455,933.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 815,958.00                           | -15.76%                    | 687,362.00             | -3.03%                     | 666,536.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (1,278,185.00)                       | 0.00%                      | (1,278,185.00)         | 0.00%                      | (1,278,185.00)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 213,647.00                           | 152.59%                    | 539,647.00             | 3.52%                      | 558,647.00             |
| 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)   |                      | 134,030,864.00                       | 3.76%                      | 139,073,527.00         | 0.04%                      | 139,123,635.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>  |                      |                                      |                            |                        |                            |                        |
|   |                      | (2,371,555.00)                       |                            | (7,869,730.00)         |                            | (5,552,200.00)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 95,527,311.07                        |                            | 93,155,756.07          |                            | 85,286,026.07          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 93,155,756.07                        |                            | 85,286,026.07          |                            | 79,733,826.07          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 2,825.00                             |                            | 2,825.00               |                            | 2,825.00               |
| b. Restricted   | 9740                 | 24,814,235.45                        |                            | 20,041,362.45          |                            | 15,192,616.45          |
| 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                 | 55,471,104.60                        |                            | 51,858,570.60          |                            | 50,858,570.60          |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 2,680,618.00                         |                            | 2,781,471.00           |                            | 2,782,473.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 10,186,973.02                        |                            | 10,601,797.02          |                            | 10,897,341.02          |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)   |                      | 93,155,756.07                        |                            | 85,286,026.07          |                            | 79,733,826.07          |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 2,680,618.00                         |                            | 2,781,471.00           |                            | 2,782,473.00           |
| c. Unassigned/Unappropriated   | 9790         | 10,186,973.02                        |                            | 10,601,797.02          |                            | 10,897,341.02          |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)  | 979Z         |                                      |                            | 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)  |              | 12,867,591.02                        |                            | 13,383,268.02          |                            | 13,679,814.02          |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |              | 9.60%                                |                            | 9.62%                  |                            | 9.83%                  |
| <b>F. RECOMMENDED RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 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) |              |                                      |                            |                        |                            |                        |
|  |              | 49,123,339.00                        |                            | 49,123,339.00          |                            | 49,123,339.00          |
| 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))                  |              |                                      |                            |                        |                            |                        |
|  |              | 134,030,864.00                       |                            | 139,073,527.00         |                            | 139,123,635.00         |
| 3. Calculating the Reserves  |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              | 134,030,864.00                       |                            | 139,073,527.00         |                            | 139,123,635.00         |
| 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)  |              | 134,030,864.00                       |                            | 139,073,527.00         |                            | 139,123,635.00         |
| 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)  |              | 2,680,617.28                         |                            | 2,781,470.54           |                            | 2,782,472.70           |
| 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)   |              | 2,680,617.28                         |                            | 2,781,470.54           |                            | 2,782,472.70           |
| 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 first interim projections. 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 first interim projections.

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

**1A. Calculating the County Office's ADA Variances**

DATA ENTRY: First Interim 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. Second 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 |
|-----------------------|---|--|----------------|--------|
|                       | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 1A) | Second Interim<br>Projected Year Totals<br>(Form AI) (Form MYPI) |                |        |

**County and Charter School  
Alternative Education Grant ADA  
(Form 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 AI, Line B2g)**

|                               |        |        |       |     |
|-------------------------------|--------|--------|-------|-----|
| Current Year (2017-18)        | 764.77 | 751.98 | -1.7% | Met |
| 1st Subsequent Year (2018-19) | 764.77 | 751.98 | -1.7% | Met |
| 2nd Subsequent Year (2019-20) | 764.77 | 751.98 | -1.7% | Met |

**County Operations Grant ADA  
(Form AI, Line B5)**

|                               |            |            |      |     |
|-------------------------------|------------|------------|------|-----|
| Current Year (2017-18)        | 139,154.76 | 139,154.76 | 0.0% | Met |
| 1st Subsequent Year (2018-19) | 139,154.76 | 139,154.76 | 0.0% | Met |
| 2nd Subsequent Year (2019-20) | 139,154.76 | 139,154.76 | 0.0% | Met |

**Charter School ADA and Charter School  
Funded County Program ADA  
(Form AI, Lines C1 and C3f)**

|                               |      |      |      |     |
|-------------------------------|------|------|------|-----|
| Current Year (2017-18)        | 0.00 | 0.00 | 0.0% | 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 MET - Projected ADA for County Operations Grant and county operated programs has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**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 first interim projections.

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

| Fiscal Year                   | LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) |   | Percent Change | Status  |
|-------------------------------|--|---|----------------|---------|
|                               | First Interim<br>(Form 01CSI, Item 2A)                   | Second Interim<br>Projected Year Totals |                |         |
|                               | Current Year (2017-18)                                   | 34,749,722.00                           |                |         |
| 1st Subsequent Year (2018-19) | 35,295,300.00  | 36,070,332.00                           | 2.2%           | Not Met |
| 2nd Subsequent Year (2019-20) | 36,031,159.00  | 36,882,934.00                           | 2.4%           | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections 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 and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

2018-19 & 2019-20 Estimated increase in COLA.



**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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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 |
|-------------------------------|--|--|----------------|--------|
|                               | First Interim  | Second Interim   |                |        |
|                               | (Form 011, Objects 1000-3999)<br>(Form 01CSI, Item 3A) | Projected Year Totals<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) |                |        |
| Current Year (2017-18)        | 83,877,988.00  | 84,079,224.00  | 0.2%           | Met    |
| 1st Subsequent Year (2018-19) | 88,578,476.00  | 88,660,228.00  | 0.1%           | Met    |
| 2nd Subsequent Year (2019-20) | 90,688,481.00  | 90,644,939.00  | 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 first interim 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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second 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  | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 4A) | Second interim<br>Projected Year Totals<br>(Fund 01/Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|---|---|--|----------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b> |   |  |                |  |
| Current Year (2017-18)  | 10,380,567.00   | 10,412,636.00  | 0.3%           | No                                     |
| 1st Subsequent Year (2018-19)                                       | 9,861,539.00  | 9,475,499.00   | -3.9%          | No                                     |
| 2nd Subsequent Year (2019-20)                                       | 9,368,462.00  | 9,001,724.00   | -3.9%          | No                                     |

**Explanation:**  
(required if Yes)

|  |               |               |      |    |
|--|---------------|---------------|------|----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |               |               |      |    |
| Current Year (2017-18)   | 19,434,671.00 | 20,287,888.00 | 4.4% | No |
| 1st Subsequent Year (2018-19)  | 18,351,279.00 | 19,201,546.00 | 4.6% | No |
| 2nd Subsequent Year (2019-20)  | 18,829,081.00 | 19,678,333.00 | 4.5% | No |

**Explanation:**  
(required if Yes)

|  |               |               |      |     |
|--|---------------|---------------|------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |               |               |      |     |
| Current Year (2017-18)   | 66,465,546.00 | 67,015,353.00 | 0.8% | No  |
| 1st Subsequent Year (2018-19)  | 65,136,235.00 | 67,918,141.00 | 4.3% | No  |
| 2nd Subsequent Year (2019-20)  | 63,833,510.00 | 68,870,165.00 | 7.9% | Yes |

**Explanation:**  
(required if Yes)

Adjustments in budgets from First Interim to Second Interim.

|   |              |              |       |    |
|---|--------------|--------------|-------|----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |              |              |       |    |
| Current Year (2017-18)  | 5,005,464.00 | 5,089,888.00 | 1.7%  | No |
| 1st Subsequent Year (2018-19)   | 5,233,331.00 | 5,089,888.00 | -2.7% | No |
| 2nd Subsequent Year (2019-20)   | 5,326,539.00 | 5,089,888.00 | -4.4% | No |

**Explanation:**  
(required if Yes)

|  |               |               |       |     |
|--|---------------|---------------|-------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |               |               |       |     |
| Current Year (2017-18)   | 35,911,250.00 | 35,709,172.00 | -0.6% | No  |
| 1st Subsequent Year (2018-19)  | 36,835,417.00 | 35,060,164.00 | -4.8% | No  |
| 2nd Subsequent Year (2019-20)  | 37,795,883.00 | 34,985,877.00 | -7.4% | Yes |

**Explanation:**  
(required if Yes)

Projected decreases in federal programs and other one-time spending.

**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  | First Interim<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status  |
|---|--|---|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>                    |  |   |                |         |
| Current Year (2017-18)  | 96,280,784.00                          | 97,715,877.00                           | 1.5%           | Met     |
| 1st Subsequent Year (2018-19)   | 93,349,053.00                          | 96,595,186.00                           | 3.5%           | Met     |
| 2nd Subsequent Year (2019-20)   | 92,031,053.00                          | 97,550,222.00                           | 6.0%           | Not Met |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b> |  |   |                |         |
| Current Year (2017-18)  | 40,916,714.00                          | 40,799,060.00                           | -0.3%          | Met     |
| 1st Subsequent Year (2018-19)   | 42,068,748.00                          | 40,150,052.00                           | -4.6%          | Met     |
| 2nd Subsequent Year (2019-20)   | 43,122,422.00                          | 40,075,765.00                           | -7.1%          | 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 first interim projections 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)

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

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

Adjustments in budgets from First Interim to Second Interim.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections 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)

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

Projected decreases in federal programs and other one-time spending.

**5. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections 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 if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

|  | Required Minimum Contribution | Second Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|--|-------------------------------|--|--------|
| 1. OMMA/RMA Contribution   | 1,394,309.00                  | 1,394,309.00   | Met    |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 5, Line 1) |                               | 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> 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.

<sup>2</sup> 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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage<br>(Criterion 8B, Line 9)                                     | 9.6%                      | 9.6%                             | 9.8%                             |
| <b>County Office's Deficit Standard Percentage Levels<br/>(one-third of available reserves percentage):</b> | <b>3.2%</b>               | <b>3.2%</b>                      | <b>3.3%</b>                      |

**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):

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

|   | Current Year<br>Projected Year Totals<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499 and 6500-6540,<br>objects 7211-7213 and 7221-7223) | 49,123,339.00                                      | 49,123,339.00                    | 49,123,339.00                    |

**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<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|-------------------------------|--|---|---|---------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |   |         |
| Current Year (2017-18)        | 69,352.00  | 52,325,469.00   | N/A   | Met     |
| 1st Subsequent Year (2018-19) | (3,096,857.00)   | 54,917,715.00   | 5.6%  | Not Met |
| 2nd Subsequent Year (2019-20) | (703,454.00)   | 53,354,414.00   | 1.3%  | Met     |

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

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

2018-19 deficit spending due to one-time expenses and adjustments.

**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<br>County School Service Fund<br>Projected Year Totals<br>(Form 01I, Line F2)/(Form MYPI, Line D2) | Status |
|-------------------------------|--|--------|
| Current Year (2017-18)        | 93,155,756.07  | Met    |
| 1st Subsequent Year (2018-19) | 85,286,026.07  | Met    |
| 2nd Subsequent Year (2019-20) | 79,733,826.07  | 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<br>County School Service Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2017-18) | 91,022,580.80   | 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 reserves<sup>1</sup> 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 uses<sup>2</sup>:

| Percentage Level <sup>3</sup>  |  | County Office Total Expenditures<br>and Other Financing Uses <sup>3</sup> |                 |
|--------------------------------|--|---|-----------------|
| 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        |

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(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: | 134,030,864               | 139,073,527                      | 139,123,635                      |
| <b>County Office's Reserve Standard Percentage Level:</b>  | <b>2%</b>                 | <b>2%</b>                        | <b>2%</b>                        |

**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<br>Projected Year Totals<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)  | 134,030,864.00                                     | 139,073,527.00                   | 139,123,635.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 6B, Line 2b if Criterion 6B, Line 1 is No) |  |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line A1 plus Line A2)                         | 134,030,864.00                                     | 139,073,527.00                   | 139,123,635.00                   |
| 4. Reserve Standard Percentage Level   | 2%   | 2%                               | 2%                               |
| 5. Reserve Standard - by Percent<br>(Line A3 times Line A4)                                      | 2,680,617.28                                       | 2,781,470.54                     | 2,782,472.70                     |
| 6. Reserve Standard - by Amount<br>(From percentage level chart above)                           | 1,980,000.00                                       | 1,980,000.00                     | 1,980,000.00                     |
| 7. <b>County Office's Reserve Standard<br/>(Greater of Line A5 or Line A6)</b>                   | <b>2,680,617.28</b>                                | <b>2,781,470.54</b>              | <b>2,782,472.70</b>              |

**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<br>(Unrestricted resources 0000-1999 except line 4)   | Current Year<br>Projected Year Totals<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|--|----------------------------------|----------------------------------|
| 1. County School Service Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   | 0.00                             | 0.00                             |
| 2. County School Service Fund - Reserve for Economic<br>Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)  | 2,680,618.00                                       | 2,781,471.00                     | 2,782,473.00                     |
| 3. County School Service Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 10,186,973.02                                      | 10,601,797.02                    | 10,897,341.02                    |
| 4. County School Service Fund - Negative Ending Balances in<br>Restricted Resources (Fund 01, Object 979Z, if negative,<br>for each of resources 2000-9999) (Form MYPI, Line E1d) |  | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 0.00   | 0.00                             | 0.00                             |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   | 0.00                             | 0.00                             |
| 8. County Office's Available Reserve Amount<br>(Lines B1 thru B7)   | 12,867,591.02                                      | 13,383,268.02                    | 13,679,814.02                    |
| 9. County Office's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 8A, Line 3)  | 9.60%  | 9.62%                            | 9.83%                            |
| <b>County Office's Reserve Standard<br/>(Section 8A, Line 7):</b>   | <b>2,680,617.28</b>                                | <b>2,781,470.54</b>              | <b>2,782,472.70</b>              |
| 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)



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## SUPPLEMENTAL INFORMATION

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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 first interim projections that may impact the budget?

No

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 first interim projections by more than five percent?

No

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)

Yes

1b. If Yes, identify the interfund borrowings:

Fund 11 Adults In Corrections and Fund 12 Child Development pending release of apportionments.

### 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)?

No

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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   | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|---|---|---|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |   |   |                   |                  |         |
| Current Year (2017-18)  | (3,945,027.00)                          | (3,945,027.00)                          | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2018-19)   | (3,961,327.00)                          | (4,082,080.00)                          | 3.0%              | 120,753.00       | Met     |
| 2nd Subsequent Year (2019-20)   | (4,004,642.00)                          | (4,076,625.00)                          | 1.8%              | 71,983.00        | Met     |
| <b>1b. Transfers In, County School Service Fund *</b>   |   |   |                   |                  |         |
| 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     |
| <b>1c. Transfers Out, County School Service Fund *</b>  |   |   |                   |                  |         |
| Current Year (2017-18)  | 172,047.00                              | 213,647.00                              | 24.2%             | 41,600.00        | Not Met |
| 1st Subsequent Year (2018-19)   | 539,047.00                              | 539,647.00                              | 0.1%              | 600.00           | Met     |
| 2nd Subsequent Year (2019-20)   | 904,547.00                              | 558,647.00                              | -38.2%            | (345,900.00)     | Not Met |

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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)

2017-18 and 2019-20 Increase in Transfers Out to Fund 09.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup>Include 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 First Interim (Form 01CSI, 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 First Interim 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 first interim projections?

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 | 243,092   |
| Unrestricted Copiers | 4  | 01-8689        | 01-7438 & 7439 | 177,864   |
| 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 |
|                      |    |                |                |           |
|                      |    |                |                |           |
| <b>TOTAL:</b>        |    |                |                | 6,213,342 |

| 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   | 114,213   | 97,378    | 76,204    | 69,472    |
| Unrestricted Copiers   | 74,771    | 81,309    | 78,807    | 71,604    |
| QZAB #1  |           |           |           |           |
| QZAB #2  |           |           |           |           |
| QZAB #3  | 208,333   | 208,333   | 208,333   | 208,333   |
| QZAB #4  | 161,407   | 162,329   | 163,255   | 164,187   |
|  |           |           |           |           |
|  |           |           |           |           |
| <b>Total Annual Payments:</b>  | 1,385,699 | 1,376,324 | 1,353,574 | 1,340,571 |
| <b>Has total annual payment increased over prior year (2016-17)?</b> |           | <b>No</b> | <b>No</b> | <b>No</b> |

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

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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)

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

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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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

|  | First Interim<br>(Form 01CSI, Item S7A) | Second 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   |

|  | First Interim<br>(Form 01CSI, Item S7A) | Second 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)   | 1,485,085.00                            | 1,455,661.00   |
| 1st Subsequent Year (2018-19)  | 1,485,085.00                            | 1,455,661.00   |
| 2nd Subsequent Year (2019-20)  | 1,485,085.00                            | 1,455,661.00   |
| 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)   | 70                                      | 71             |
| 1st Subsequent Year (2018-19)  | 70                                      | 71             |
| 2nd Subsequent Year (2019-20)  | 70                                      | 71             |

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?
- n/a
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- n/a

2. Self-Insurance Liabilities

|   | First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|---|----------------|
| a. Accrued liability for self-insurance programs  |   |                |
| b. Unfunded liability for self-insurance programs |   |                |

3. Self-Insurance Contributions

|  | First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|--|---|----------------|
| 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 first interim projections, 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 first interim projections?

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)<br>(2016-17) | Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 174.6                                 | 184.3                     | 184.3                            | 184.3                            |

1a. Have any salary and benefit negotiations been settled since first interim projections?  
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 First Interim Projections

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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

|   | Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|---------------------------|----------------------------------|----------------------------------|
| <b>One Year Agreement</b>   |                           |                                  |                                  |
| Total cost of salary settlement   | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| % change in salary schedule from prior year   | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| or  |                           |                                  |                                  |
| <b>Multiyear Agreement</b>  |                           |                                  |                                  |
| Total cost of salary settlement   | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| % change in salary schedule from prior year<br>(may enter text, such as "Reopener") | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| 6. Amount included for any tentative salary schedule increases | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |



**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

| Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections 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:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

**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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(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?

| Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**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 first interim projections?  
If Yes, complete number of FTEs, then skip to section S8C.   
If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

|   | Prior Year (2nd Interim)<br>(2016-17) | Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 416.3                                 | 456.2                     | 456.2                            | 456.2                            |

1a. Have any salary and benefit negotiations been settled since first interim projections?  
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 First Interim Projections

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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

**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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| 6. Amount included for any tentative salary schedule increases | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

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

|   | Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(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 First Interim**

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

|  | Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are any new costs negotiated since first interim 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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**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 first interim projections?

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)<br>(2016-17) | Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 201.0                                 | 212.5                     | 212.5                            | 212.5                            |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

2. Salary settlement:

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

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

|   | Current Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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## ADDITIONAL FISCAL INDICATORS

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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.

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## End of County Office Second Interim Criteria and Standards Review

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SACS2017ALL Financial Reporting Software - 2017.2.0  
3/23/2018 9:43:37 AM

39-10397-0000000

Second 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.

SACS2017ALL Financial Reporting Software - 2017.2.0  
3/23/2018 9:44:33 AM

39-10397-0000000

Second Interim  
2017-18 Board Approved Operating 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

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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

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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

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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

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

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## 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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3/23/2018 9:45:24 AM

39-10397-0000000

Second Interim  
2017-18 Projected Totals  
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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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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3/23/2018 9:46:13 AM

39-10397-0000000

Second Interim  
2017-18 Actuals to Date  
Technical Review Checks  
San Joaquin County Office of Education

San Joaquin County

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## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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affected forms must be opened and saved. PASSED

Checks Completed.