

San Joaquin County Office of Education
James A. Mousalimas, Superintendent of Schools
2018-19 First Interim Financial Report
DECEMBER 19, 2018

INTRODUCTION

The 2018-19 First Interim Report continues to reflect the San Joaquin County Office of Education's (SJCOE) sound financial condition. Due to strategic management of the flexibility provided under the Local Control Funding Formula (LCFF) implemented in 2013, the budget continues to demonstrate a structural surplus. This surplus is being used to fund current one-time and limited term expenses, and to provide for various program reserves. Program reserves will provide the necessary resources to facilitate a soft landing by allowing time to identify and begin reducing expenditures in a thoughtful and orderly manner, with minimal disruption to our educational programs, should it become necessary to do so.

When LCFF was implemented in 2013-14 and continuing through 2016-17, SJCOE was in "hold harmless" status meaning we were funded in excess of our LCFF target funding level and therefore received no gap funding or cost of living adjustments (COLAs) throughout this timeframe. As anticipated, we emerged from hold harmless status in 2017-18 and consequently were funded at our LCFF target funding level for the first time. The enacted 2018-19 state budget included a 2.71% COLA for county office of education LCFF operations and pupil base grants. SJCOE is benefiting from the 2018-19 COLA in the current year and will do so in future years, to the degree that funded COLAs are provided.

The 2018-19 state budget also includes ongoing funding for county offices to provide technical support to school districts in need of differentiated assistance based on their respective California School Dashboard results. Based on the dashboard results of school districts in San Joaquin County in 2017-18 and 2018-19, we now estimate SJCOE will receive \$1.55 million in 2018-19 for this purpose. SJCOE also continues to provide Local Control and Accountability Plan (LCAP) oversight and support for the school districts in our county though the costs for these services remains unfunded. Only county offices that were funded at their LCFF target (not in hold harmless status) in 2016-17 are currently receiving funding for these critical LCAP support services and we remain hopeful this inequity will be remedied in the future. The SJCOE budget includes funding to support the actions and services described in our LCAP and the previously negotiated 2% on-schedule salary increase and 2% off-schedule one-time salary payment, both of which have now been implemented. Our health benefits cap remains at \$950 per month per full-time FTE. Salary and benefits and as many as two additional contract articles will be reopened for negotiations for the 2019-20 fiscal year and bargaining sessions with our exclusive employee representatives are expected to commence in February, 2019. The multi-year projection builds upon the 2018-19 budget and includes projected revenues and expenditures through 2020-21, including the rapidly escalating employer pension contributions. The projection indicates SJCOE will remain in solid financial condition throughout the projection period.

As always, we continue to closely monitor the performance of the state economy. The Legislative Analyst's Office (LAO) has recently published the annual Fiscal Outlook report in anticipation of the 2019-20 state budget process. The consensus economic forecast anticipates continuing slow but steady expansion in the U.S. and state economies, although California job and housing growth are expected to be subdued mostly due to labor and housing supply shortages. After achieving recent record highs, the stock market is expected to stagnate over the next two years which would negatively impact state general fund revenue growth. For 2019-20, due to a combination of one-time current year commitments, projected growth and other factors, the LAO estimates the Legislature would have an additional \$2.8 billion in Proposition 98 funds to allocate. According to the LAO, this projected growth in Proposition 98 would be more than adequate to fund a projected 3.1% COLA in the budget year.

After 8 years of Governor Brown's administration, Governor Newsom will soon assume office and release the proposed 2019-20 state budget by January 10, 2019. Due to the very short transition timeline, we don't anticipate Governor Newsom's agenda will have a significant impact on what we see in January, but rather expect things to change by May. The risks to the national and state economies are increasing and by the end of 2018-19, the economic recovery will have matched the longest recovery in modern history. We expect difficult financial times for schools in the not too distant future. We will continue to remain diligent with managing our internal finances and where our fiscal oversight responsibilities of the school districts in San Joaquin county are concerned.

The 2018-19 First Interim Financial Report includes the following for your review and approval:

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

BEGINNING BALANCE

Listed below are the changes in the components of the beginning balances for Adopted Budget to First Interim. Adopted budget beginning balances are estimates. Once the books are closed the actual beginning balances are reflected in the 2018-19 First Interim Financial Reporting. Many of the budget carry-overs or deferred revenues were calculated as a part of the year-end closing process and included in the Unaudited Actual Financial Report. The County Board of Education received the 2017-18 Unaudited Actuals at the September board meeting.

Categories	2018-19 Adopted Budget	2018-19 First Interim
Special Education County Program & Reserves	\$1,230,615.29	\$1,233,542.89
Special Education Restricted Grants/Programs	\$7,882,016.71	\$8,666,398.08
Other Restricted Programs	\$12,658,337.90	\$12,625,803.25
Court/Community Schools	\$3,402,224.19	\$4,261,662.46
Designated Unrestricted Programs	\$58,878,853.71	\$61,420,226.97
Court/Community Schools Unrestricted Lottery	\$27,696.82	\$39,640.69
Special Education Unrestricted Lottery	\$89,196.04	\$104,410.25
CTE Unrestricted Lottery	\$92,772.15	\$118,038.21
Lottery-Technology Support	\$750,431.59	\$600,237.05
Revolving-Petty Cash	\$2,825.00	\$2,825.00
Designated Economic Uncertainties	\$2,302,419.00	\$2,212,650.00
Unrestricted Reserves	\$9,218,960.80	\$9,859,373.60
QZAB #1	\$961,271.04	\$961,261.27
QZAB #2	\$881,972.02	\$882,596.36
QZAB #3	\$238,967.26	\$238,968.09
Total General Fund	\$98,618,559.52	\$103,227,634.17
Total TCSJ Fund 02 SACS General Fund	\$4,745,930.55	\$4,942,983.55
Total SACS General Funds 01 & 02	\$103,364,490.07	\$108,170,617.72

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 2018-19 Adopted Budget to First Interim Financial Reporting Period:

<u>General Fund Revenue Sources</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>
Restricted	61.74%	59.93%
Designated Unrestricted	<u>31.58%</u>	<u>33.56%</u>
<i>Total Restricted and Designated Unrestricted</i>	93.32%	93.49%
Unrestricted	6.68%	6.51%
Total Revenue Percentages	<u>100.00%</u>	<u>100.00%</u>

COURT & COMMUNITY STUDENT TYPES

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

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

AVERAGE DAILY ATTENDANCE (ADA)

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

<u>SJCOE LCFF ADA</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
Type C Court/Camps	155.00	155.00	0.00
Type C Community Schools	935.00	1031.00	96.00
Type C Charter Schools	<u>160.00</u>	<u>180.00</u>	<u>20.00</u>
Total Court/Community Schools ADA	<u>1,250.00</u>	<u>1,366.00</u>	<u>116.00</u>

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 who 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>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
Type "A & B" Community and Type "D" Homeless Schools	205.00	176.00	(29.00)
SJCOE Special Education Program	<u>584.60</u>	<u>583.83</u>	<u>(0.77)</u>
Total SJCOE ADA District LCFF	<u>789.60</u>	<u>759.83</u>	<u>(29.77)</u>

LCFF CALCULATIONS

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

SJCOE emerged from hold harmless in 2017-18. That means that we reached our target funding and the only increases that we will receive will be for COLA and growth.

<u>LCFF Funding</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
2018-19 LCFF Revenues	\$32,726,025.00	\$34,762,415.00	\$2,036,390.00

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 2018-19 First Interim Financial Report are (3.51%) of the General Fund Revenues.

<u>General Fund Contribution</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
CEDR Code Camp	(\$64,336.00)	(\$136,897.00)	(\$72,561.00)
Continuous Improvement & Support	(\$518,442.00)	(\$518,442.00)	\$0.00
Court/Community to COSP Programs	(\$781,224.00)	(\$808,203.00)	(\$26,979.00)
Deferred Maintenance Special Ed Transfer	\$185,217.00	\$185,217.00	\$0.00
Special Education Locally Restricted Programs	(\$285,820.00)	(\$263,848.00)	\$21,972.00
TCSJ Fund 02 Transfer/Economic Uncertainties	\$23,846.00	\$20,632.00	(\$3,214.00)
TCSJ (Teachers College of San Joaquin)	(\$1,500,000.00)	(\$1,500,000.00)	\$0.00
Routine Repair 3% Requirement	(\$1,952,641.00)	(\$1,952,641.00)	\$0.00
Special Education – Pupil Services	(\$42,000.00)	(\$42,000.00)	\$0.00
Total Unrestricted Contributions	(\$4,935,400.00)	(\$5,016,182.00)	(\$80,782.00)

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS

There are also General Fund transfers to subsidy budgets. The contributions from unrestricted reserves to cover the amount of unrestricted expenditures result in a zero net amount. The revenues and expenditures are tracked separately by unrestricted resources within the General Fund. The contribution is the amount to cover expenses in excess of the revenues generated for each program listed on the next page. 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.

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 on the next page are the net amounts of the estimated General Fund contributions:

<u>General Fund Unrestricted Subsidy/Contributions</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
Affordable Care Act Employer Shared Responsibility	\$13,520.00	\$13,520.00	\$0.00
Academic Decathlon	\$24,166.00	\$24,166.00	\$0.00
Academic Pentathlon	\$15,094.00	\$15,094.00	\$0.00
Administration Student Events Projects	\$0.00	\$2,900.00	\$2,900.00
Administrative Services	\$193,081.00	\$193,081.00	\$0.00
ALICE Training	\$58,780.00	\$97,186.00	\$38,406.00
Artist In Schools	\$25,760.00	\$3,788.00	(\$21,972.00)
Automatic External Defibrillators	\$6,500.00	\$6,500.00	\$0.00
Building Budgets	\$8,219,464.00	\$9,239,695.00	\$1,020,231.00
Bus Driver Training	\$0.00	\$12,000.00	\$12,000.00
Business Education Alliance (BEA) Partnerships	\$15,000.00	\$0.00	(\$15,000.00)
Business Services	\$671,924.00	\$671,924.00	\$0.00
COE Legal	\$180,000.00	\$180,000.00	\$0.00
Continuous Improvement and Support	\$518,442.00	\$518,442.00	\$0.00
Countywide Music Coordination	\$132,605.00	\$116,075.00	(\$16,530.00)
Credentialing Services	\$5,993.00	\$5,993.00	\$0.00
Curriculum Services	\$52,418.00	\$52,418.00	\$0.00
Deferred Maintenance General Fund	\$310,901.00	\$310,901.00	\$0.00
Direct Service School Districts (DSSD) Services	\$500.00	\$500.00	\$0.00
Early Childhood	\$22,046.00	\$22,046.00	\$0.00
Education Services	\$820,285.00	\$1,357,307.00	\$537,022.00
Education Services Technical Assistance	\$204,817.00	\$204,817.00	\$0.00
Emergency Preparedness	\$10,000.00	\$12,398.00	\$2,398.00
Fab Lab	\$208,380.00	\$0.00	(\$208,380.00)
Fingerprinting Services	\$76,507.00	\$76,507.00	\$0.00
General Fund Unrestricted Salary & Benefits	\$8,426,633.00	\$8,508,047.00	\$81,414.00
IT Cyber Security Awareness Training	\$4,320.00	\$4,320.00	\$0.00
Leadership Training	\$28,068.00	\$28,068.00	\$0.00
Lycoming	\$60,519.00	\$60,519.00	\$0.00
Maintenance & Operations	\$726,475.00	\$800,941.00	\$74,466.00
Migrant Ed Unallowable Expenses	\$0.00	\$734.00	\$734.00
Mock Trial	\$12,652.00	\$12,652.00	\$0.00
Nelson Operations	\$407,162.00	\$407,162.00	\$0.00
Outdoor Education	\$383,379.00	\$383,379.00	\$0.00
Personnel External Services	\$137,450.00	\$176,113.00	\$38,663.00
Postage	\$20,000.00	\$20,000.00	\$0.00
Property & Liability Losses	\$50,185.00	\$50,185.00	\$0.00
Public Information Officer	\$443,488.00	\$443,488.00	\$0.00
Research & Grant Development	\$357,066.00	\$357,066.00	\$0.00
Risk Management	\$26,000.00	\$26,000.00	\$0.00
School District Organization	\$25,000.00	\$25,000.00	\$0.00
Science Fair	\$5,944.00	\$5,944.00	\$0.00
Science Olympiad	\$13,602.00	\$13,602.00	\$0.00
SJCOE ID Badges	\$15,000.00	\$15,000.00	\$0.00
SJCOE Professional Learning for Classified Support Staff	\$4,640.00	\$4,640.00	\$0.00
SJCOE Special Needs	\$285,000.00	\$300,000.00	\$15,000.00
Sky Mountain Camp	\$0.00	\$134,556.00	\$134,556.00
Special Ed Instructional Assistant Recruitment	\$0.00	\$0.00	\$0.00
Spelling Bee	\$1,991.00	\$1,991.00	\$0.00
State Seal of Biliteracy	\$10,180.00	\$10,180.00	\$0.00
Student Administrative Support Services	\$50,000.00	\$50,000.00	\$0.00
Student Events	\$260,060.00	\$260,060.00	\$0.00
Superintendent & Board	\$210,708.00	\$210,708.00	\$0.00
Teacher Recruitment	\$30,000.00	\$30,000.00	\$0.00
Teacher's College Operations	\$151,780.00	\$151,780.00	\$0.00
Technology Administration	\$1,416,990.00	\$1,248,990.00	(\$168,000.00)
Transition Budget	\$12,000.00	\$22,000.00	\$10,000.00
Tuition Reimbursement Program	\$2,000.00	\$2,000.00	\$0.00
WEC Operations	\$452,345.00	\$452,345.00	\$0.00
Workers' Compensation	\$10,700.00	\$10,700.00	\$0.00
Total General Fund Unrestricted Contributions	\$25,827,520.00	\$27,365,428.00	\$1,537,908.00

GENERAL FUND REVENUE & EXPENSES

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

GENERAL FUND REVENUES

General fund revenues have been updated as reflected in the Budget Revision Report (light pink) for 2018-19 First Interim reporting period. The chart below summarizes the results of these revisions for 2018-19 Adopted Budget to the First Interim reporting periods.

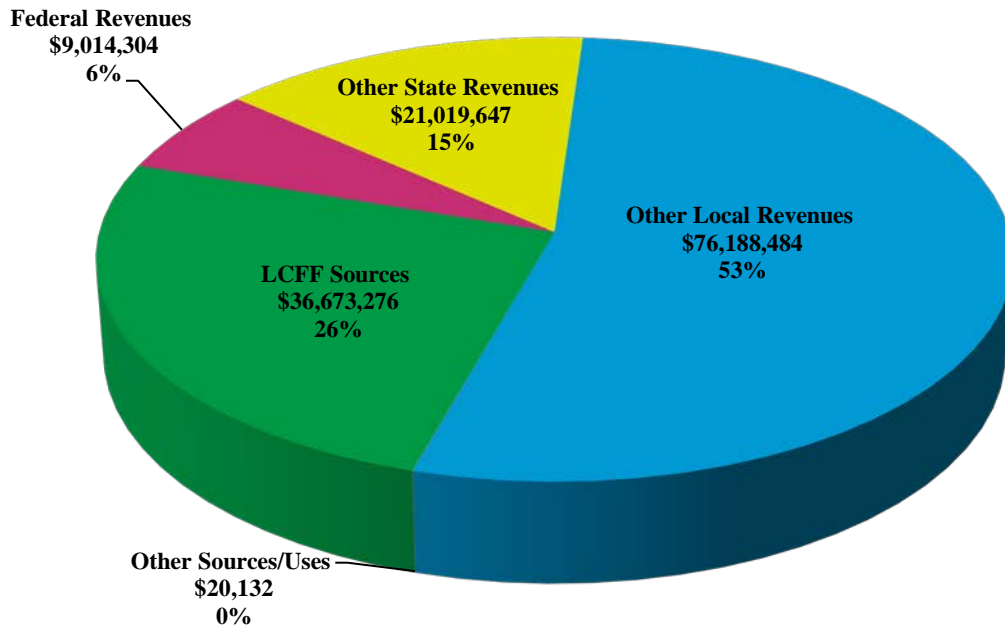
<u>General Fund Revenue Categories</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
<u>Restricted</u>			
LCFF Sources	\$3,533,026.00	\$3,659,109.00	\$126,083.00
Federal Revenues	\$8,920,831.00	\$9,014,304.00	\$93,473.00
Other State Revenues	\$14,977,911.00	\$15,585,602.00	\$607,691.00
Other Local Revenues	<u>\$52,727,972.00</u>	<u>\$52,366,129.00</u>	<u>(\$361,843.00)</u>
Subtotal Restricted Revenues	<u>\$80,159,740.00</u>	<u>\$80,625,144.00</u>	<u>\$465,404.00</u>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$0.00
Contributions	<u>\$4,935,400.00</u>	<u>\$5,016,182.00</u>	<u>\$80,782.00</u>
Total Restricted General Fund Revenues	<u>\$85,095,140.00</u>	<u>\$85,641,326.00</u>	<u>\$546,186.00</u>
<u>Unrestricted</u>			
LCFF Sources	\$31,172,026.00	\$33,014,167.00	\$1,842,141.00
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$3,216,315.00	\$5,434,045.00	\$2,217,730.00
Other Local Revenues	<u>\$23,232,370.00</u>	<u>\$23,822,355.00</u>	<u>\$589,985.00</u>
Subtotal Unrestricted Revenues	<u>\$57,620,711.00</u>	<u>\$62,270,567.00</u>	<u>\$4,649,856.00</u>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$20,132.00	\$20,132.00
Contributions	<u>(\$4,935,400.00)</u>	<u>(\$5,016,182.00)</u>	<u>(\$80,782.00)</u>
Total Unrestricted General Fund Revenues	<u>\$52,685,311.00</u>	<u>\$57,274,517.00</u>	<u>\$4,589,206.00</u>
Total General Fund Revenues	<u>\$137,780,451.00</u>	<u>\$142,915,843.00</u>	<u>\$5,135,392.00</u>

Below are the total 2018-19 General Fund revenues by major categories:

<u>General Fund Revenue</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
LCFF Sources	\$34,705,052.00	\$36,673,276.00	\$1,968,224.00
Federal Revenues	\$8,920,831.00	\$9,014,304.00	\$93,473.00
Other State Revenues	\$18,194,226.00	\$21,019,647.00	\$2,825,421.00
Other Local Revenues	\$75,960,342.00	\$76,188,484.00	\$228,142.00
Transfer In	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$20,132.00	\$20,132.00
Contribution to Restricted Resources	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total General Fund Revenues	<u>\$137,780,451.00</u>	<u>\$142,915,843.00</u>	<u>\$5,135,392.00</u>

GENERAL FUND REVENUES continued...

General Fund Revenues



GENERAL FUND EXPENDITURES

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 2018-19 Local Control and Accountability Plan (LCAP) goals are:

- ◆ *To improve students 21st Century Life and Career Skills*
- ◆ *To build a strong culture through relationships and utilizing a common language among all staff and students*
- ◆ *To improve numeracy and literacy by using assessments to drive instruction within the classroom*

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 2018-19 Adopted Budget to the First Interim Financial Report. Comparisons from the 2018-19 Adopted Budget to the First Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts and total expenditures, are on the next page.

GENERAL FUND EXPENDITURES continued...

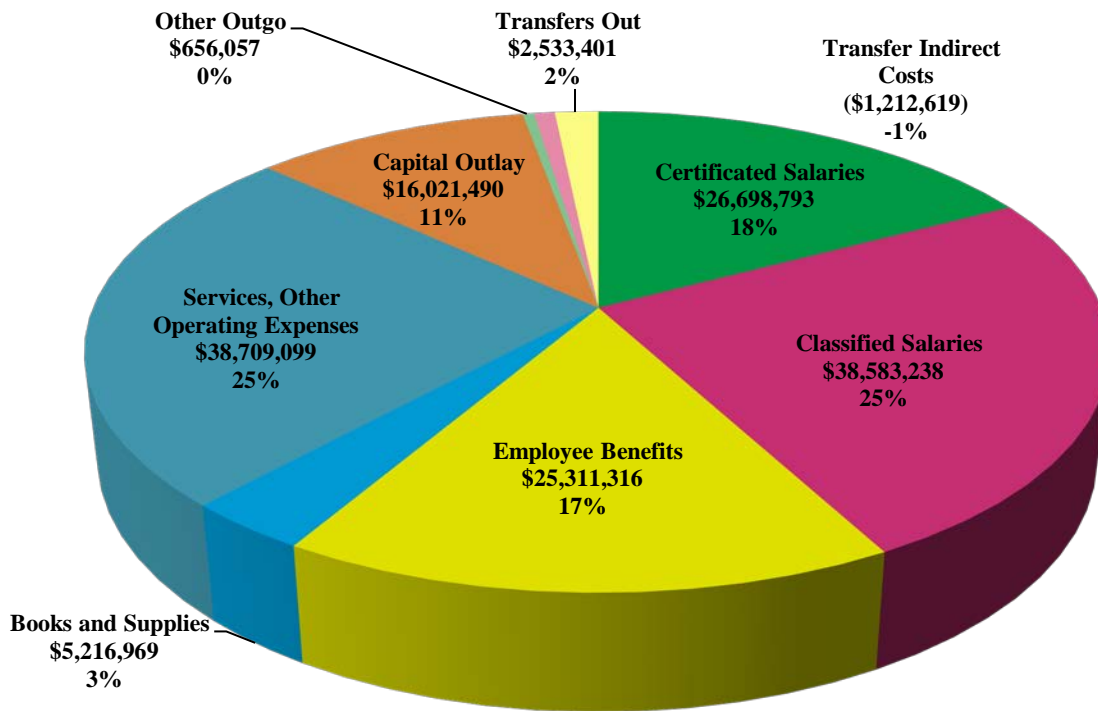
<u>Expenditure Categories</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
<u>Restricted</u>			
Certificated Salaries	\$18,281,687.00	\$18,130,685.00	(\$151,002.00)
Classified Salaries	\$23,040,244.00	\$22,928,780.00	(\$111,464.00)
Employee Benefits	\$16,299,499.00	\$15,958,108.00	(\$341,391.00)
Books and Supplies	\$2,154,882.00	\$2,520,047.00	\$365,165.00
Services, Other Operating Expenses	\$19,120,976.00	\$19,880,373.00	\$759,397.00
Capital Outlay	\$88,979.00	\$362,973.00	\$273,994.00
Other Outgo	\$108,624.00	\$124,408.00	\$15,784.00
Direct Support Indirect Costs	<u>\$6,551,544.00</u>	<u>\$6,539,192.00</u>	<u>(\$12,352.00)</u>
Subtotal Restricted Expenditures	<u>\$85,646,435.00</u>	<u>\$86,444,566.00</u>	<u>\$798,131.00</u>
Transfer Out/Other Sources	<u>\$153,000.00</u>	<u>\$168,000.00</u>	<u>\$15,000.00</u>
Total General Fund Restricted Expenditures	<u>\$85,799,435.00</u>	<u>\$86,612,566.00</u>	<u>\$813,131.00</u>
<u>Unrestricted</u>			
Certificated Salaries	\$8,244,287.00	\$8,568,108.00	\$323,821.00
Classified Salaries	\$15,395,179.00	\$15,654,458.00	\$259,279.00
Employee Benefits	\$9,175,151.00	\$9,353,208.00	\$178,057.00
Books and Supplies	\$2,214,669.00	\$2,696,922.00	\$482,253.00
Services, Other Operating Expenses	\$18,127,374.00	\$18,828,726.00	\$701,352.00
Capital Outlay	\$19,430,214.00	\$15,658,517.00	(\$3,771,697.00)
Other Outgo	\$532,784.00	\$531,649.00	(\$1,135.00)
Indirect Costs	<u>(\$7,775,472.00)</u>	<u>(\$7,751,811.00)</u>	<u>\$23,661.00</u>
Subtotal Unrestricted Expenditures	<u>\$65,344,186.00</u>	<u>\$63,539,777.00</u>	<u>(\$1,804,409.00)</u>
Transfer Out/Other Sources	<u>\$2,252,914.00</u>	<u>\$2,365,401.00</u>	<u>\$112,487.00</u>
Total General Fund Unrestricted Expenditures	<u>\$67,597,100.00</u>	<u>\$65,905,178.00</u>	<u>(\$1,691,922.00)</u>
Total General Fund Expenditures	<u>\$153,396,535.00</u>	<u>\$152,517,744.00</u>	<u>(\$878,791.00)</u>

Below are the total 2018-19 General Fund expenditures by major categories:

<u>General Fund Expenditures</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
Certificated Salaries	\$26,525,974.00	\$26,698,793.00	\$172,819.00
Classified Salaries	\$38,435,423.00	\$38,583,238.00	\$147,815.00
Employee Benefits	\$25,474,650.00	\$25,311,316.00	(\$163,334.00)
Books and Supplies	\$4,369,551.00	\$5,216,969.00	\$847,418.00
Services, Other Operating Expenses	\$37,248,350.00	\$38,709,099.00	\$1,460,749.00
Capital Outlay	\$19,519,193.00	\$16,021,490.00	(\$3,497,703.00)
Other Outgo	\$641,408.00	\$656,057.00	\$14,649.00
Transfer Indirect Costs	<u>(\$1,223,928.00)</u>	<u>(\$1,212,619.00)</u>	<u>\$11,309.00</u>
Transfers Out	<u>\$2,405,914.00</u>	<u>\$2,533,401.00</u>	<u>\$127,487.00</u>
Total General Fund Expenditures	<u>\$153,396,535.00</u>	<u>\$152,517,744.00</u>	<u>(\$878,791.00)</u>

GENERAL FUND EXPENDITURES continued...

General Fund Expenditures



LOTTERY

The California Lottery was approved by voters in November 1984. A minimum of 34% of lottery revenues is distributed to public schools and colleges. Each school district and county office receives an equal amount per ADA. Lottery revenues and expenditures have been revised to include the Proposition 20 restricted dollars. As a result of Proposition 20, 50% of all increases in lottery revenues over the 1997-98 fiscal year allocation must be restricted for the purchase of instructional materials. The State is required to allocate and distribute lottery funds in a two-step process. Due to changes in LCFE, the ROP lottery funding to districts and COE programs ended June 30, 2015. The 2018-19 Budget estimates are based on \$53.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$151.00 per ADA.

	<u>2018-19 Unaudited Beg. Balance</u>	<u>2018-19 Estimated Revenues</u>	<u>2018-19 Estimated Expenses</u>	<u>2018-19 Estimated Ending Balance</u>
Lottery				
Restricted Lottery \$53.00 Per ADA				
Court/Community Schools (COSP)	\$551,870.85	\$81,454.00	\$81,454.00	\$551,870.85
ROC/P COSP Instructional Program	\$8,597.79	\$0.00	\$3,100.00	\$5,497.79
Adults in Correction Facilities	\$57,279.93	\$11,487.00	\$11,487.00	\$57,279.93
Special Education	\$136,371.72	\$35,086.00	\$28,021.00	\$143,436.72
Venture Academy	\$21,366.93	\$107,342.00	\$103,558.00	\$25,150.93
one.Charter	\$0.27	\$26,737.00	\$26,737.00	\$0.27
Building Futures Charter	\$0.00	\$7,120.00	\$7,120.00	\$0.00
Subtotal Lottery - Restricted	\$775,487.49	\$269,226.00	\$261,477.00	\$783,236.49
Unrestricted Lottery \$151.00 Per ADA				
Court/Camp Community Schools	\$39,640.69	\$109,266.00	\$109,266.00	\$39,640.69
ROC/P COSP Instructional Program	\$67,645.86	\$0.00	\$80.00	\$67,565.86
Adults in Correction Facilities	\$50,392.35	\$15,184.00	\$15,184.00	\$50,392.35
Special Education	\$104,410.25	\$46,934.00	\$42,616.00	\$108,728.25
Technology Support	\$600,237.05	\$171,385.00	\$200,347.00	\$571,275.05
Venture Academy	\$83,644.78	\$288,267.00	\$349,008.00	\$22,903.78
one.Charter	\$0.00	\$73,702.00	\$73,702.00	\$0.00
Building Futures Academy	\$0.00	\$19,219.00	\$19,219.00	\$0.00
Subtotal Lottery - Unrestricted	\$945,970.98	\$723,957.00	\$809,422.00	\$860,505.98
Grand Total Lottery	\$1,721,458.47	\$993,183.00	\$1,070,899.00	\$1,643,742.47

COUNTY OPERATED SCHOOLS AND PROGRAMS (COSP)

Court/Community Schools continue to meet the needs of a large population of students enrolled as a result of expulsion, parent referral, Student Attendance Review Board (SARB) referral and County Probation referral. COSP serves students enrolled in one of SJCOE's court or community schools, all of which are accredited by Western Association of Schools and Colleges (WASC).

The program enables students to become productive members of the community by providing quality learning opportunities. Students complete a course of study resulting in a high school diploma, certificate of completion, or GED. Students also develop individual talents, critical thinking and problem solving skills, workforce readiness, and an appreciation of themselves and others. COSP uses an integrated, thematic approach to instruction. Subjects are integrated in an effort to make learning more relevant and help students retain information more efficiently. Lessons, assignments, and projects are centered on quarterly themes that bring continuity to the learning experience through rigor, relevance, and relationships.

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 offers 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 account for 11.03% 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 7.60% of the General Fund expenditures.

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

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

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

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

COUNTY OPERATED SCHOOLS AND PROGRAMS continued...

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.

<u>Court/Community Schools - Resource 0240</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
Beginning Balance	\$3,402,224.19	\$4,261,662.46	\$859,438.27
Revenue	\$15,355,714.00	\$16,144,160.00	\$788,446.00
Expenses	<u>(\$16,235,934.00)</u>	<u>(\$16,824,398.00)</u>	<u>(\$588,464.00)</u>
Estimated Ending Balances	<u>\$2,522,004.19</u>	<u>\$3,581,424.46</u>	<u>\$1,059,420.27</u>

SPECIAL EDUCATION

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

Programs offered by the County Office of Education serve more than 1,155 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 special education students have access to the full continuum of services. Many are served in special day classes on general education campuses with inclusion opportunities and related services. There are two center based options, one for early childhood preschool with Head Start, and one for students with severe needs as identified by the individualized education team. Young Adult programs are available through age 21 with a functional and community based instruction emphasis. The program also administers psychological evaluations to students, from birth to age 22.

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 SJCOE 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% of the General Fund expenditures.

The Special Education apportionment for County Operated Programs is transferred back to the General Fund as local revenue. The Special Education program AB602 calculations and SELPA restricted revenues and expenditures are included in the Budget Summaries.

<u>Special Education Program & Grants</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
Beginning Balance	\$12,216,601.45	\$13,135,880.04	\$919,278.59
Revenue	\$52,159,106.00	\$50,901,458.00	<u>(\$1,257,648.00)</u>
Expenses	<u>(\$52,731,183.00)</u>	<u>(\$51,857,201.00)</u>	<u>\$873,982.00</u>
Estimated Ending Balances	<u>\$11,644,524.45</u>	<u>\$12,180,137.04</u>	<u>\$535,612.59</u>

EDUCATION SERVICES

Education Services department provides service and instructional leadership to local school districts, working in conjunction with regional and statewide consortia and agencies for the improvement of services to students. Education staff also works 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:

- **Accountability**
 - **Comprehensive Health**
 - **Continuous Improvement and Support**
 - **Counseling Network**
 - **Early Childhood**
 - **Head Start San Joaquin**
 - **History-Social Studies**
 - **Language & Literacy**
- **Local Control Accountability Plan**
 - **Mathematics**
 - **Migrant Education**
 - **State & Federal**
 - **STEM Programs**
 - **Teachers College of San Joaquin**
 - **Visual & Performing Arts**
 - **Williams Settlement**

Educational Services has also placed a priority on providing professional development to districts to support the implementation of State Standards and to provide support to districts in need of technical assistance to improve student achievement. 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 and Literacy, History-Social Science, Assessments, and Continuous Improvement and Support all work together to create professional development programs which meet the individual needs and initiatives of each participating district. Below are the 2018-19 Education Services Team budgets with estimated beginning balance, revenues and expenditures:

<u>Education Services - Team Budgets</u>	<u>2018-19 Unaudited Beginning Balance</u>	<u>2018-19 Estimated Revenues</u>	<u>2018-19 Estimated Expenditures</u>	<u>2018-19 Estimated Ending Balance</u>
Education Services - Main	\$0.00	\$29,808.00	\$55,801.00	(\$25,993.00)
Education Services - Science	\$0.00	\$599,729.00	\$599,729.00	\$0.00
Education Services - Mathematics	\$0.00	\$658,607.00	\$658,607.00	\$0.00
Education Services - Language & Literacy	\$0.00	\$744,703.00	\$744,703.00	\$0.00
Education Services - School Support	\$25,993.08	\$61,612.00	\$61,612.00	\$25,993.08
Education Services - State/Federal Programs	\$0.00	\$110,028.00	\$110,028.00	\$0.00
Education Services - Educational Technology	\$0.00	\$50,974.00	\$50,974.00	\$0.00
Total Education Services -Team Budgets	<u>\$25,993.08</u>	<u>\$2,255,461.00</u>	<u>\$2,281,454.00</u>	<u>\$0.08</u>

EDUCATION SERVICES continued...

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 will provide Head Start and Early Head Start services to approximately 1,754 children. SJCOE will receive over \$23 million to operate the Head Start grants from February 1, 2018 to January 31, 2019. The accounting for Head Start San Joaquin (HSSJ) is maintained in the Child Development Fund 12. The grant requires a 25% cash/in-kind match.

SJCOE's HSSJ program provides Head Start/Early Head Start services to eligible children from birth to age five and pregnant women through a partnership with local school districts and non-profit organizations. In addition to SJCOE, the following HSSJ partners will 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](#)

MIGRANT EDUCATION

The federal government established and provides funding for the Migrant Education Program. Migrant Education provides services to migratory students from ages 3 to 22-years of age (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 \$3,774,034 annual budget which, as an individual program of Education Services, is 2.47% 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 2018-19 Adopted Budget to First Interim Financial Report are listed below:

<u>Fund</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>
Child Development Fund Transfer The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actual expenditures.	\$1,169,586.00	\$1,152,873.00
General Fund Transfer to Child Development Fund 12 The General Fund maintains a subsidy to Early Childhood Education. All Child Development costs are maintained in the Child Development Fund 12. The final transfer is based on actual expenditures. The General Fund also transfers \$1 for a portable payment at Banta Elementary. The amount is a combined total.	\$22,047.00	\$22,047.00

ENDING BALANCE ANALYSIS

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

<u>General Fund Ending Balances</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
Restricted	\$25,680,650.00	\$26,365,679.00	\$685,029.00
Unrestricted	\$62,067,756.00	\$72,203,038.00	\$10,135,282.00
Total General Fund Ending Balances	\$87,748,406.00	\$98,568,717.00	\$10,820,311.00

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, 2017**
- **Unaudited Actuals ending balances for June 30, 2018**
- **Estimated ending balances for June 30, 2019**

The General Fund is summarized below:

<u>General Fund Fund 01 & Fund 02</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>Difference</u>
Beginning Balance	\$103,364,490.00	\$108,170,618.00	\$4,806,128.00
Revenue	\$137,780,451.00	\$142,915,843.00	\$5,135,392.00
Expenses	(\$153,396,535.00)	(\$152,517,744.00)	\$878,791.00
Ending Balance	\$87,748,406.00	\$98,568,717.00	\$10,820,311.00

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

Fund 02 was created to meet the WASC requirements to separately track Teachers College of San Joaquin (TCSJ) budgets and financial transactions. In addition, TCSJ receives a separate annual financial audit report. The TCSJ Fund 02 is combined with San Joaquin County Office of Education SACS General Fund 01 for all State reporting purposes and required annual audits. A financial summary for Teachers College of San Joaquin is included in the Budget Summaries.

Teachers College of San Joaquin Fund 02	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$4,745,930.55	\$4,942,983.55	\$197,053.00
Revenue	\$7,924,449.00	\$7,878,452.00	(\$45,997.00)
Expenses	(\$7,790,035.00)	(\$7,622,017.00)	\$168,018.00
Ending Balance	<u>\$4,880,344.55</u>	<u>\$5,199,418.55</u>	<u>\$319,074.00</u>

CHARTER SCHOOLS SPECIAL REVENUE FUND 09

- Venture Academy Family of Schools (VAFS)
- one.Charter Academies
- San Joaquin Building Futures Academy (BFA)

The Charter Schools Special Revenue Fund (Fund 09) is utilized for all charter schools. Venture Academy Family of Schools, one.Charter Academies 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 TK-12 who choose to have their children educated in a variety of learning environments, and students in grades 7-12 for state-of-the-art technology, competitive sports, and college prep courses.

The one.Charter – Academy of Schools provides high-promise students in grades TK–12 with a non-traditional education that allows them to explore learning in a variety of settings. The academies include TK-6 grade, 7 – 12th grade Visual and Performing Arts focus, 11 - 12th grade Career Readiness Academy, and a Come Back Kids Academy which gives students a second chance to earn their high school diploma.

The San Joaquin Building Futures Academy is a grade 9-12 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.

Charter Schools Special Reserve Fund 09	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$5,581,843.09	\$6,656,485.00	\$1,074,641.91
Revenue	\$26,631,721.00	\$27,095,864.00	\$464,143.00
Expenses	(\$25,530,202.00)	(\$26,784,121.00)	(\$1,253,919.00)
Ending Balance	<u>\$6,683,362.09</u>	<u>\$6,968,228.00</u>	<u>\$284,865.91</u>

SPECIAL EDUCATION PASS-THROUGH FUND 10

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

Special Education Pass-Through Fund 10	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$48,308,347.00	\$48,686,362.00	\$378,015.00
Expenses	<u>(\$48,308,347.00)</u>	<u>(\$48,686,362.00)</u>	<u>(\$378,015.00)</u>
Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

ADULTS IN CORRECTIONS FUND 11

The Adults in Correctional Facilities Fund (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.

Adults in Corrections Fund 11	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$118,472.00	\$119,649.00	\$1,177.00
Revenue	\$612,692.00	\$596,495.00	(\$16,197.00)
Expenses	<u>(\$612,692.00)</u>	<u>(\$674,241.00)</u>	<u>(\$61,549.00)</u>
Ending Balance	<u>\$118,472.00</u>	<u>\$41,903.00</u>	<u>(\$76,569.00)</u>

CHILD DEVELOPMENT FUND 12

The Child Development Fund (Fund 12) 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	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$600,029.54	\$675,949.00	\$75,919.46
Revenue	\$59,569,789.00	\$61,476,599.00	\$1,906,810.00
Expenses	<u>(\$59,717,039.00)</u>	<u>(\$61,541,948.00)</u>	<u>(\$1,824,909.00)</u>
Ending Balance	<u>\$452,779.54</u>	<u>\$610,600.00</u>	<u>\$157,820.46</u>

COUNTY SCHOOL FACILITIES FUND 35

The County School Facilities Fund (Fund 35) 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	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

SPECIAL INSURANCE FUND 67

The Special Insurance Fund (Fund 76) is used to account for San Joaquin Office of Education property and liability reserves and retiree benefit reserves. Listed below are the summaries for both reserves and a combined total of Fund 67.

SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES

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

Property & Liability Insurance Reserves Fund 67	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$741,944.34	\$667,594.76	(\$74,349.58)
Revenue	\$1,332.00	\$1,332.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$743,276.34</u>	<u>\$668,926.76</u>	<u>(\$74,349.58)</u>

SPECIAL INSURANCE FUND 67 ~ RETIREE BENEFIT RESERVES

The retiree benefit reserves are to account for post-employment health care benefits in accordance with employment contracts. The County Office of Education contributes 100% of the cap towards premiums incurred by the retiree. The 2018-19 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.

Retiree Benefit Reserves Fund 67	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$903,447.53	\$773,962.25	(\$129,485.28)
Revenue	\$3,833,467.00	\$3,836,200.00	\$2,733.00
Expenses	<u>(\$802,375.00)</u>	<u>(\$879,664.00)</u>	<u>(\$77,289.00)</u>
Ending Balance	<u>\$3,934,539.53</u>	<u>\$3,730,498.25</u>	<u>(\$204,041.28)</u>

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

Combined Totals Fund 67	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$1,645,391.87	\$1,441,557.01	(\$203,834.86)
Revenue	\$3,834,799.00	\$3,837,532.00	\$2,733.00
Expenses	<u>(\$802,375.00)</u>	<u>(\$879,664.00)</u>	<u>(\$77,289.00)</u>
Ending Balance	<u>\$4,677,815.87</u>	<u>\$4,399,425.01</u>	<u>(\$278,390.86)</u>

RETIREE TRUST FUND 71 ~ RETIREE BENEFIT TRUST

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

Retiree Benefit Trust Fund Fund 71	2018-19 Adopted Budget	2018-19 First Interim	Difference
Beginning Balance	\$7,133,170.11	\$7,464,352.00	\$331,181.89
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$7,133,170.11</u>	<u>\$7,464,352.00</u>	<u>\$331,181.89</u>

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2016-17 Audited Actuals through 2018-19 First Interim.

All Funds	2016-17 Audited Actuals	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim
Beginning Balance	\$94,295,841.28	\$109,294,939.64	\$118,443,396.64	\$124,528,608.55
Revenue	<u>\$231,541,495.88</u>	<u>\$240,336,702.40</u>	<u>\$276,737,799.00</u>	<u>\$284,608,695.00</u>
Total Resources	<u>\$325,837,337.16</u>	<u>\$349,631,642.04</u>	<u>\$395,181,195.64</u>	<u>\$409,137,303.55</u>
Expenses	<u>\$216,542,397.52</u>	<u>\$225,103,033.49</u>	<u>\$288,367,190.00</u>	<u>\$291,084,080.00</u>
Ending Balance	<u>\$109,294,939.64</u>	<u>\$124,528,608.55</u>	<u>\$106,814,005.64</u>	<u>\$118,053,223.55</u>
Total Expenditures & Ending Balance	<u>\$325,837,337.16</u>	<u>\$349,631,642.04</u>	<u>\$395,181,195.64</u>	<u>\$409,137,303.55</u>

**ENDING BALANCE ANALYSIS
2018-19 FIRST INTERIM
FINANCIAL REPORT**

Line #	Description	Column A	Column B	Column C	Column D	Column E
		Audited Actuals Balance 6/30/2017	Unaudited Actuals Surplus or Deficit	Unaudited Actuals Balance 6/30/2018	Estimated Surplus or Deficit	Estimated Balance Budget 6/30/2019
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education County Program & Reserves	\$2,745,381.29	(\$1,511,838.40)	\$1,233,542.89	(\$86,417.00)	\$1,147,125.89
3	Sp Ed & SELPA Restricted Grants/Programs	\$7,156,315.71	\$1,510,082.37	\$8,666,398.08	\$253,706.00	\$8,920,104.08
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$12,467,168.90	\$158,634.35	\$12,625,803.25	(\$1,374,332.00)	\$11,251,471.25
6	<i>SUBTOTAL RESTRICTED PROGRAMS</i>	\$22,368,865.90	\$156,878.32	\$22,525,744.22	(\$1,207,043.00)	\$21,318,701.22
7	Designated Unrestricted Programs	\$53,831,718.90	\$11,850,170.53	\$65,681,889.43	(\$11,255,035.00)	\$54,426,854.43
8	Court/Community Schools Unrestricted Lottery	\$27,696.82	\$11,943.87	\$39,640.69	\$0.00	\$39,640.69
9	Special Education Unrestricted Lottery	\$83,581.04	\$20,829.21	\$104,410.25	\$4,318.00	\$108,728.25
10	CTE Unrestricted Lottery	\$133,964.15	(\$15,925.94)	\$118,038.21	(\$80.00)	\$117,958.21
11	Lottery - Technology Support	\$818,757.59	(\$218,520.54)	\$600,237.05	(\$28,962.00)	\$571,275.05
12	Revolving, Petty Cash	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00
13	Designated Economic Uncertainties	\$2,039,838.00	\$172,812.00	\$2,212,650.00	\$685,265.00	\$2,897,915.00
14	Unrestricted Reserves	\$8,988,751.80	\$870,621.80	\$9,859,373.60	\$2,083,509.00	\$11,942,882.60
15	QZAB Qualified Zone Academy Bond #1	\$924,033.04	\$37,228.23	\$961,261.27	\$38,739.00	\$1,000,000.27
16	QZAB Qualified Zone Academy Bond #2	\$853,632.02	\$28,964.34	\$882,596.36	\$29,287.00	\$911,883.36
17	QZAB Qualified Zone Academy Bond #3	\$447,301.26	(\$208,333.17)	\$238,968.09	(\$208,334.00)	\$30,634.09
18	<i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES</i>	\$68,152,099.62	\$12,549,790.33	\$80,701,889.95	(\$8,651,293.00)	\$72,050,596.95
19	TOTAL GENERAL FUND (CDE SACS Financial Reports)	\$90,520,965.52	\$12,706,668.65	\$103,227,634.17	(\$9,858,336.00)	\$93,369,298.17
TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)						
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$4,886,276.55	(\$75,102.00)	\$4,811,174.55	\$235,803.00	\$5,046,977.55
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$120,069.00	\$11,740.00	\$131,809.00	\$20,632.00	\$152,441.00
22	TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)	\$5,006,345.55	(\$63,362.00)	\$4,942,983.55	\$256,435.00	\$5,199,418.55
23	<i>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</i>	\$27,255,142.45	\$81,776.32	\$27,336,918.77	(\$971,240.00)	\$26,365,678.77
24	<i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02</i>	\$68,272,168.62	\$12,561,530.33	\$80,833,698.95	(\$8,630,661.00)	\$72,203,037.95
25	TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)	\$95,527,311.07	\$12,643,306.65	\$108,170,617.72	(\$9,601,901.00)	\$98,568,716.72
OTHER FUNDS						
26	Charter Fund (Fund 09)	\$4,549,586.09	\$2,106,898.28	\$6,656,484.37	\$311,743.00	\$6,968,227.37
27	Special Education Pass-Through Fund (Fund 10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Adults in Corrections (Fund 11)	\$133,548.96	(\$13,899.78)	\$119,649.18	(\$77,746.00)	\$41,903.18
29	Child Development Fund (Fund 12)	\$720,541.54	(\$44,593.31)	\$675,948.23	(\$65,349.00)	\$610,599.23
30	County School Facilities (Fund 35)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Special Insurance Fund (Fund 67)	\$1,230,781.87	\$210,775.14	\$1,441,557.01	\$2,957,868.00	\$4,399,425.01
32	Retiree Benefit Trust Fund (Fund 71)	\$7,133,170.11	\$331,181.93	\$7,464,352.04	\$0.00	\$7,464,352.04
33	TOTAL ALL FUNDS	\$109,294,939.64	\$15,233,668.91	\$124,528,608.55	(\$6,475,385.00)	\$118,053,223.55

**ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2018-19 FIRST INTERIM**

	<u>2018-19 Budget</u>	<u>2018-19 First Interim</u>
Beginning Balance All Funds July 1st	\$118,443,396.64	\$124,528,608.55
<u>REVENUES</u>		
General Fund 01	\$129,856,002.00	\$135,037,391.00
Teachers College of SJ Fund 02	\$7,924,449.00	\$7,878,452.00
Charter Fund 09	\$26,631,721.00	\$27,095,864.00
Special Education Pass Thru Fund 10	\$48,308,347.00	\$48,686,362.00
Adults In Corrections Fund 11	\$612,692.00	\$596,495.00
Child Development Fund 12	\$59,569,789.00	\$61,476,599.00
County School Facilities Fund 35	\$0.00	\$0.00
Special Insurance Fund 67	\$3,834,799.00	\$3,837,532.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
Subtotal All Funds Revenues	\$276,737,799.00	\$284,608,695.00
Total Beginning Balance and Revenue All Funds	\$395,181,195.64	\$409,137,303.55
<u>EXPENDITURES</u>		
General Fund 01	\$145,606,500.00	\$144,895,727.00
Teachers College of SJ Fund 02	\$7,790,035.00	\$7,622,017.00
Charter Fund 09	\$25,530,202.00	\$26,784,121.00
Special Education Pass Thru Fund 10	\$48,308,347.00	\$48,686,362.00
Adults In Corrections Fund 11	\$612,692.00	\$674,241.00
Child Development Fund 12	\$59,717,039.00	\$61,541,948.00
County School Facilities Fund 35	\$0.00	\$0.00
Special Insurance Fund 67	\$802,375.00	\$879,664.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
Subtotal All Funds Expenditures	\$288,367,190.00	\$291,084,080.00
Estimated Ending Balance General Fund	\$82,868,061.52	\$93,369,298.17
Estimated Ending Balance All Other Funds	\$23,945,944.12	\$24,683,925.38
Estimated Ending Balance All Funds June 30th	\$106,814,005.64	\$118,053,223.55
Total Expenditures and Estimated Ending Balance All Funds	\$395,181,195.64	\$409,137,303.55

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$734,443.00	\$734,443.00	\$734,443.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$242,189.00	\$242,189.00	\$242,189.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$34,987,301.00	\$34,987,301.00	\$0.00	\$34,987,301.00	2
4	Special Education - Charter Decline Adj Reserve	6500	1013	\$260,649.00	\$307,209.00	\$567,858.00	\$0.00	\$567,858.00	2
5	Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$0.00	\$0.00	\$2,218,500.00	-\$2,218,500.00	2
6	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$660,649.00	\$660,649.00	\$20,729,302.00	-\$20,068,653.00	2
7	Special Education - Mid-Year Growth Reserve	6500	1027	\$249,002.13	\$0.00	\$249,002.13	\$0.00	\$249,002.13	2
8	Special Education - Out of Home Care Contribution Reserve	6500	1029	\$400,000.00	-\$400,000.00	\$0.00	\$0.00	\$0.00	2
9	Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$0.00	\$0.00	\$6,319,834.00	-\$6,319,834.00	2
10	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$323,891.76	\$6,374.00	\$330,265.76	\$0.00	\$330,265.76	2
11	Special Education - Pupil Services	6500	1500	\$0.00	\$42,000.00	\$42,000.00	\$922,209.00	-\$880,209.00	2
12	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$783,708.00	-\$783,708.00	2

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
13	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$2,592,841.00	-\$2,592,841.00	2
14	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$1,712,248.00	-\$1,712,248.00	2
15	Special Education - Deferred Maintenance	6500	1710	\$0.00	-\$185,217.00	-\$185,217.00	\$0.00	-\$185,217.00	2
16	Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services	6500	2050	\$0.00	\$0.00	\$0.00	\$226,091.00	-\$226,091.00	2
17	Special Education - Infants	6510	1040	\$0.00	\$247,074.00	\$247,074.00	\$247,074.00	\$0.00	2
Total by Ending Balance Line				\$1,233,542.89	\$36,642,022.00	\$37,875,564.89	\$36,728,439.00	\$1,147,125.89	2
18	Special Education - Preschool Local Entitlements	3310	1100	\$0.00	\$274,888.00	\$274,888.00	\$274,888.00	\$0.00	3
19	SELPA - Special Education Local Planning - Federal Preschool Grant	3315	2100	\$0.00	\$59,600.00	\$59,600.00	\$59,600.00	\$0.00	3
20	SELPA - Special Education Local Planning - Federal Preschool Grant Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00	3
21	SELPA - Special Education Local Planning - Mental Health Part B - IDEA - Individuals with Disabilities Education Average Daily Attendance (ADA) Allocation	3327	2324	\$0.00	\$807,824.00	\$807,824.00	\$807,824.00	\$0.00	3
22	SELPA - Special Education Local Planning - Preschool Staff Development	3345	2120	\$0.00	\$3,476.00	\$3,476.00	\$3,476.00	\$0.00	3
23	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
24	SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2219	\$0.00	\$15,095.00	\$15,095.00	\$15,095.00	\$0.00	3
25	SELPA - Special Education Local Planning - Medi-Cal Billing Option	5640	6510	\$569,191.15	\$175,896.00	\$745,087.15	\$175,896.00	\$569,191.15	3
26	Special Education - Lottery Restricted	6300	1026	\$136,371.72	\$35,086.00	\$171,457.72	\$28,021.00	\$143,436.72	3
27	Special Education - DIS - Designated Instructional Services - Contracted Services	6500	1800	\$0.00	\$49,400.00	\$49,400.00	\$49,400.00	\$0.00	3
28	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$32,859.96	\$147,490.00	\$180,349.96	\$147,490.00	\$32,859.96	3
29	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$5,276,449.31	\$1,912,800.00	\$7,189,249.31	\$1,051,859.00	\$6,137,390.31	3
30	SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$635,299.36	\$417,167.00	\$1,052,466.36	\$456,770.00	\$595,696.36	3
31	SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$501,914.02	\$625,751.00	\$1,127,665.02	\$648,788.00	\$478,877.02	3
32	SELPA - Special Education Local Planning - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
33	SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$13,299.08	\$318,302.00	\$331,601.08	\$318,302.00	\$13,299.08	3
34	Special Education - Mental Health Prop 98	6512	1322	\$0.00	\$736,578.00	\$736,578.00	\$736,578.00	\$0.00	3
35	SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	\$794,184.57	\$659,843.00	\$1,454,027.57	\$1,134,027.00	\$320,000.57	3

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
36	Special Education - COSP - County Operated Schools & Programs -Mental Health Services	6512	3209	\$100,152.36	\$27,261.00	\$127,413.36	\$27,261.00	\$100,152.36	3
37	Special Education - Venture Academy - Mental Health Services	6512	3214	\$8,024.07	\$50,065.00	\$58,089.07	\$41,867.00	\$16,222.07	3
38	Special Education - Infant Discretionary	6515	1112	\$0.00	\$7,243.00	\$7,243.00	\$7,243.00	\$0.00	3
39	SELPA - Special Education Local Planning - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00	3
40	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$45,094.08	\$44,553.00	\$89,647.08	\$38,000.00	\$51,647.08	3
41	SELPA - Special Education Local Planning - CAPTAIN California Autism Professional Training & Information Network	9010	2161	\$8,435.04	\$24,006.00	\$32,441.04	\$24,006.00	\$8,435.04	3
42	SELPA - Special Education Local Planning - 504 Training	9010	2162	\$11,157.21	\$0.00	\$11,157.21	\$0.00	\$11,157.21	3
43	SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$38,074.35	\$23,000.00	\$61,074.35	\$23,000.00	\$38,074.35	3
44	SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium	9010	2170	\$73,670.52	\$23,500.00	\$97,170.52	\$23,500.00	\$73,670.52	3
45	SELPA - Special Education Local Planning - Autism Forum	9010	2175	\$7,239.70	\$5,800.00	\$13,039.70	\$5,800.00	\$7,239.70	3
46	SELPA - Special Education Local Planning Area - School Wide Positive Behavior Support	9010	2188	\$6,553.26	-\$6,553.00	\$0.26	\$0.00	\$0.26	3
47	SELPA - Special Education Local Planning - Workability Region 4	9010	2202	\$1,380.93	\$0.00	\$1,380.93	\$549.00	\$831.93	3

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
48	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	\$346,447.89	-\$346,448.00	-\$0.11	\$0.00	-\$0.11	3
49	SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	\$60,599.50	-\$60,599.00	\$0.50	\$0.00	\$0.50	3
50	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9012	7903	\$0.00	\$358,317.00	\$358,317.00	\$98,313.00	\$260,004.00	3
51	SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9012	7908	\$0.00	\$61,918.00	\$61,918.00	\$0.00	\$61,918.00	3
Total by Ending Balance Line				\$8,666,398.08	\$6,869,261.00	\$15,535,659.08	\$6,615,555.00	\$8,920,104.08	3
52	Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$0.00	\$927,618.00	\$927,618.00	\$927,618.00	\$0.00	5
53	Title I Low Income/Neglected - COSP - County Operated Schools & Programs	3010	3351	\$0.00	\$67,053.00	\$67,053.00	\$67,053.00	\$0.00	5
54	School Improvement - RSDSS - Regional System of District School Support Carryover	3020	6388	\$0.00	\$126,085.00	\$126,085.00	\$126,085.00	\$0.00	5
55	Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$0.00	\$712,728.00	\$712,728.00	\$712,728.00	\$0.00	5
56	Migrant Education - CPIN - California Preschool Instructional Network	3045	7616	\$0.00	\$3,269.00	\$3,269.00	\$3,269.00	\$0.00	5
57	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$1,236.00	-\$1,236.00	5
58	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$1,898.00	-\$1,898.00	5

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
59	Migrant Education - Banta	3060	6025	\$0.00	\$0.00	\$0.00	\$100.00	-\$100.00	5
60	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$20,220.00	-\$20,220.00	5
61	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$1,733.00	-\$1,733.00	5
62	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$9,417.00	-\$9,417.00	5
63	Migrant Education - Administration	3060	6080	\$0.00	\$2,688,291.00	\$2,688,291.00	\$599,235.00	\$2,089,056.00	5
64	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$153,895.00	-\$153,895.00	5
65	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$93,653.00	-\$93,653.00	5
66	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$184,252.00	-\$184,252.00	5
67	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$167,086.00	-\$167,086.00	5
68	Migrant Education - Identification & Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$580,150.00	-\$580,150.00	5
69	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$182,960.00	-\$182,960.00	5
70	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$149,421.00	-\$149,421.00	5

**ENDING BALANCE ANALYSIS DETAIL
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71	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$7,006.00	-\$7,006.00	5
72	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$177,816.00	-\$177,816.00	5
73	Migrant Education - Lodi	3060	6094	\$0.00	\$0.00	\$0.00	\$178,751.00	-\$178,751.00	5
74	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$16,578.00	-\$16,578.00	5
75	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$162,784.00	-\$162,784.00	5
76	Migrant Education - Leadership	3060	6098	\$0.00	\$0.00	\$0.00	\$100.00	-\$100.00	5
77	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$228.00	-\$228.00	5
78	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$334.00	-\$334.00	5
79	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$23,165.00	-\$23,165.00	5
80	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$332.00	-\$332.00	5
81	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$1,833.00	-\$1,833.00	5
82	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$892,151.00	\$892,151.00	\$54,205.00	\$837,946.00	5

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83	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$257,828.00	-\$257,828.00	5
84	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$16,207.00	-\$16,207.00	5
85	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$22,639.00	-\$22,639.00	5
86	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$230,054.00	-\$230,054.00	5
87	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$34,662.00	-\$34,662.00	5
88	Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$0.00	\$0.00	\$39,006.00	-\$39,006.00	5
89	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$26,913.00	-\$26,913.00	5
90	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$78,170.00	-\$78,170.00	5
91	Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$0.00	\$0.00	\$106,575.00	-\$106,575.00	5
92	School Readiness Migrant Education	3110	6021	\$0.00	\$193,592.00	\$193,592.00	\$193,592.00	\$0.00	5
93	COSP Special Education Fed Local Assistance	3310	3457	\$0.00	\$94,260.00	\$94,260.00	\$94,260.00	\$0.00	5
94	Venture Special Education Local Planning	3310	3860	\$0.00	\$149,245.00	\$149,245.00	\$149,245.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
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95	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$22,713.00	\$22,713.00	\$22,713.00	\$0.00	5
96	Title II Part A - NCLB - No Child Left Behind - Improving Teacher Quality	4035	6161	\$0.00	\$90,396.00	\$90,396.00	\$90,396.00	\$0.00	5
97	Title III NCLB - No Child Left Behind - LEP - Limited English Proficient - Consortium	4203	6112	\$0.00	\$63,987.00	\$63,987.00	\$63,987.00	\$0.00	5
98	Title III - LEP - Limited English Proficient - Consortium Carryover	4203	6113	\$0.00	\$21,706.00	\$21,706.00	\$21,706.00	\$0.00	5
99	Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$0.00	\$498,988.00	\$498,988.00	\$498,988.00	\$0.00	5
100	Child Nutrition / Food Services - Outdoor Education	5310	7600	\$0.00	\$57,685.00	\$57,685.00	\$57,685.00	\$0.00	5
101	McKinney Vento Homeless Assistance Act COSP - County Operated Schools & Programs	5630	3431	\$0.00	\$168,000.00	\$168,000.00	\$168,000.00	\$0.00	5
102	YouthBuild of San Joaquin DOL 5 - Department of Labor	5810	6259	\$0.00	\$277,929.00	\$277,929.00	\$277,929.00	\$0.00	5
103	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$40,280.00	\$40,280.00	\$40,280.00	\$0.00	5
104	ASES - After School Education & Safety - Transitional	6010	6371	\$0.00	\$1,982,397.00	\$1,982,397.00	\$1,982,397.00	\$0.00	5
105	Lottery Restricted - Court/Community Schools	6300	3006	\$551,870.85	\$81,454.00	\$633,324.85	\$81,454.00	\$551,870.85	5
106	Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs	6300	4096	\$8,597.79	\$0.00	\$8,597.79	\$3,100.00	\$5,497.79	5

**ENDING BALANCE ANALYSIS DETAIL
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107	Lottery Restricted Adults In Corrections Transfer	6300	4102	\$57,279.93	\$11,487.00	\$68,766.93	\$11,487.00	\$57,279.93	5
108	Direct Support Professional Training - ROC/P - Regional Occupation Center Program	6355	4051	\$31,430.63	\$50,000.00	\$81,430.63	\$50,000.00	\$31,430.63	5
109	Community - CTE - Career Technical Education Revenue	6371	4001	\$0.00	\$155,698.00	\$155,698.00	\$155,698.00	\$0.00	5
110	CTEIC - Career Technical Education Incentive Grant	6387	6596	\$0.00	\$536,535.00	\$536,535.00	\$536,535.00	\$0.00	5
111	COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs	6500	3201	\$2,239,321.44	\$681,348.00	\$2,920,669.44	\$681,348.00	\$2,239,321.44	5
112	COE - County Office of Education Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$2,855,989.60	\$623,769.00	\$3,479,758.60	\$1,258,706.00	\$2,221,052.60	5
113	COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy	6500	3213	\$0.00	\$52,143.00	\$52,143.00	\$52,143.00	\$0.00	5
114	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,126.00	\$51,126.00	\$51,126.00	\$0.00	5
115	TUPE - Tobacco Use Prevention Education Healthy Kids	6650	6330	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	5
116	TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$0.00	\$78,639.00	\$78,639.00	\$78,639.00	\$0.00	5
117	TUPE - Tobacco Use Prevention Education - Prop 56	6685	6325	\$0.00	\$140,367.00	\$140,367.00	\$140,367.00	\$0.00	5
118	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$35,338.00	\$35,338.00	\$35,338.00	\$0.00	5

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119	CREEC - California Regional Environmental Education Community	7135	6201	\$0.00	\$32,727.00	\$32,727.00	\$32,727.00	\$0.00	5
120	College Readiness	7338	3454	\$156,196.00	\$0.00	\$156,196.00	\$26,982.00	\$129,214.00	5
121	Foster Youth Services	7366	3935	\$0.00	\$688,363.00	\$688,363.00	\$688,363.00	\$0.00	5
122	STRS On Behalf	7690	0099	\$0.00	\$1,407,326.00	\$1,407,326.00	\$1,407,326.00	\$0.00	5
123	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$29,995.00	\$29,995.00	\$29,995.00	\$0.00	5
124	Forest Health Program	7810	5284	\$0.00	\$19,315.00	\$19,315.00	\$19,315.00	\$0.00	5
125	CMD - Corpmember Development	7810	5288	\$0.00	\$22,400.00	\$22,400.00	\$22,400.00	\$0.00	5
126	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$596,502.00	\$596,502.00	\$596,502.00	\$0.00	5
127	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$372,813.00	\$372,813.00	\$372,813.00	\$0.00	5
128	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$149,125.00	\$149,125.00	\$149,125.00	\$0.00	5
129	CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund	7810	5292	\$0.00	\$582,590.00	\$582,590.00	\$582,590.00	\$0.00	5
130	ATP - Active Transportation Program - San Joaquin County Office of Education Campus	7810	5293	\$0.00	\$271,428.00	\$271,428.00	\$271,428.00	\$0.00	5

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131	ATP - Active Transportation Program - Redwood School Campus	7810	5294	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
132	CREEC - California Regional Environmental Education Community - EEGP - Environmental Education Grant Program	7810	6200	\$0.00	\$2,352,118.00	\$2,352,118.00	\$2,352,118.00	\$0.00	5
133	CREEC - California Regional Environmental Education Community Amendment	7810	6202	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5
134	CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$0.00	\$155,581.00	\$155,581.00	\$155,581.00	\$0.00	5
135	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$125,453.00	\$125,453.00	\$125,453.00	\$0.00	5
136	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$75,479.00	\$75,479.00	\$75,479.00	\$0.00	5
137	CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$165,405.00	\$165,405.00	\$165,405.00	\$0.00	5
138	Delta Institute California Water	7810	7163	\$272.65	\$9,000.00	\$9,272.65	\$9,273.00	-\$0.35	5
139	Routine Maintenance & Repair Requirement	8150	5701	\$0.00	\$1,952,641.00	\$1,952,641.00	\$1,952,641.00	\$0.00	5
140	Miscellaneous Revenue - COSP - County Operated Schools & Programs	9010	3002	\$81,923.42	\$2,377.00	\$84,300.42	\$2,377.00	\$81,923.42	5
141	Duplicating (Print Shop) - COSP - County Operated Schools & Programs	9010	3115	\$0.00	\$198,373.00	\$198,373.00	\$198,373.00	\$0.00	5
142	HSA - Humans Services Agency - Mary Graham Shelter Art Program - COSP - County Operated Schools & Programs	9010	3470	\$0.00	\$13,999.00	\$13,999.00	\$13,999.00	\$0.00	5

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143	HSA - Humans Services Agency - Juvenile Dependency Court - COSP - County Operated Schools & Programs	9010	3471	\$0.00	\$191,488.00	\$191,488.00	\$191,488.00	\$0.00	5
144	Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	\$118,338.47	\$153,000.00	\$271,338.47	\$168,000.00	\$103,338.47	5
145	BOOF - Betting on Our Future - VAFS - Venture Academy Family of Schools	9010	3857	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	5
146	HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$0.00	\$276,163.00	\$276,163.00	\$276,163.00	\$0.00	5
147	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$402,390.00	\$402,390.00	\$402,390.00	\$0.00	5
148	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$919,251.00	\$919,251.00	\$919,251.00	\$0.00	5
149	SJCOE - San Joaquin County Office of Education GED Testing Center	9010	4300	\$19,138.20	\$10,000.00	\$29,138.20	\$20,987.00	\$8,151.20	5
150	SEIS - Special Education Information System	9010	5021	\$3,276,592.51	\$4,865,301.00	\$8,141,893.51	\$5,235,721.00	\$2,906,172.51	5
151	Tulare Online Advertisement	9010	5022	\$0.00	\$418,560.00	\$418,560.00	\$418,560.00	\$0.00	5
152	Tulare Ed-Join Referral System	9010	5023	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	5
153	Tulare Digital Platform	9010	5024	\$0.00	\$177,500.00	\$177,500.00	\$177,500.00	\$0.00	5
154	Code Camp	9010	5056	\$0.00	\$210,596.00	\$210,596.00	\$210,596.00	\$0.00	5

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155	PG&E - Pacific Gas & Electric Energy Center Foundation Grant	9010	5064	\$8.85	\$0.00	\$8.85	\$0.00	\$8.85	5
156	Canine Services Consortium	9010	5208	\$879.73	\$7,237.00	\$8,116.73	\$7,237.00	\$879.73	5
157	Miscellaneous Recycling Revenues	9010	5287	\$153,754.46	\$70,000.00	\$223,754.46	\$80,987.00	\$142,767.46	5
158	Threat Assessment	9010	5723	\$0.00	\$24,750.00	\$24,750.00	\$24,750.00	\$0.00	5
159	Assessment Administration	9010	6069	\$392,821.77	\$0.00	\$392,821.77	\$0.00	\$392,821.77	5
160	TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	\$70,830.95	\$16,800.00	\$87,630.95	\$19,600.00	\$68,030.95	5
161	Environmental Education	9010	6153	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	5
162	North Central Valley STEM Center	9010	6168	\$6,248.87	\$0.00	\$6,248.87	\$6,249.00	-\$0.13	5
163	Teacher Quality Consortium	9010	6180	\$18,252.89	\$0.00	\$18,252.89	\$0.00	\$18,252.89	5
164	PGIM - Prudential Global Investment Management	9010	6256	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	5
165	PNCC - Project Navigate Constructive Change	9010	6258	\$0.00	\$26,930.00	\$26,930.00	\$26,930.00	\$0.00	5
166	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$0.00	\$100,519.00	\$100,519.00	\$100,519.00	\$0.00	5

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167	Natural Resources Fee For Services	9010	6268	\$407,927.07	\$942,077.00	\$1,350,004.07	\$986,025.00	\$363,979.07	5
168	College & Career	9010	6299	\$143,596.01	\$16,500.00	\$160,096.01	\$21,500.00	\$138,596.01	5
169	River Island Nursing Services	9010	6344	\$0.00	\$64,453.00	\$64,453.00	\$64,453.00	\$0.00	5
170	Creative Child Care Nursing Services	9010	6345	\$0.00	\$36,193.00	\$36,193.00	\$36,193.00	\$0.00	5
171	Oak View Nursing Services	9010	6346	\$0.00	\$33,327.00	\$33,327.00	\$33,327.00	\$0.00	5
172	Team Bianchi Nursing Services	9010	6347	\$0.00	\$33,327.00	\$33,327.00	\$33,327.00	\$0.00	5
173	Team Charter Nursing Services	9010	6348	\$0.00	\$101,438.00	\$101,438.00	\$101,438.00	\$0.00	5
174	New Hope Nursing Services	9010	6356	\$0.00	\$35,095.00	\$35,095.00	\$35,095.00	\$0.00	5
175	Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health	9010	6367	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	5
176	Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover	9010	6368	\$0.00	\$8,220.00	\$8,220.00	\$8,220.00	\$0.00	5
177	San Joaquin County Network Program Carryover	9010	6384	\$0.00	\$23,706.00	\$23,706.00	\$23,706.00	\$0.00	5
178	Continuous Improvement & Support	9010	6386	\$0.00	\$518,442.00	\$518,442.00	\$518,442.00	\$0.00	5

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179	ISABS - Improving Systems of Academic & Behavioral Systems	9010	6387	\$0.00	\$9,966.00	\$9,966.00	\$9,966.00	\$0.00	5
180	Medi-Cal Comprehensive Health	9010	6511	\$549,917.95	\$992,897.00	\$1,542,814.95	\$1,025,818.00	\$516,996.95	5
181	26.5 Special Education Services	9010	6514	\$2,893.79	\$0.00	\$2,893.79	\$0.00	\$2,893.79	5
182	HSA - Human Services Agency - Food Service Certification	9010	6594	\$3,469.85	\$500.00	\$3,969.85	\$3,401.00	\$568.85	5
183	STEM - Science, Technology, Engineering and Mathematics Education Kits	9010	7112	\$11,503.89	\$0.00	\$11,503.89	\$11,503.00	\$0.89	5
184	Student Events	9010	7135	\$0.00	\$260,060.00	\$260,060.00	\$260,060.00	\$0.00	5
185	CISSC - Curriculum & Instruction Steering Committee - Science	9010	7136	\$0.00	\$5,600.00	\$5,600.00	\$5,600.00	\$0.00	5
186	Puentes/Cal Fire Partnership	9010	7170	\$0.00	\$30,903.00	\$30,903.00	\$30,903.00	\$0.00	5
187	DWAS - Dinner With a Scientist	9010	7181	\$2,218.82	\$8,000.00	\$10,218.82	\$8,000.00	\$2,218.82	5
188	DSSP - Delta Sierra Science Project CSMP - California Science & Math Project	9010	7187	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	5
189	SJCOE - Next Generation Science Standards -NGSS	9010	7208	\$0.00	\$32,140.00	\$32,140.00	\$32,140.00	\$0.00	5
190	Artists in Schools	9010	7248	\$22,421.82	\$202,795.00	\$225,216.82	\$202,795.00	\$22,421.82	5

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191	Music Services	9010	7270	\$9,967.71	\$2,783.00	\$12,750.71	\$3,775.00	\$8,975.71	5
192	Health/Physical Education	9010	7300	\$44,824.06	\$5,000.00	\$49,824.06	\$5,092.00	\$44,732.06	5
193	21st Century CLC - Community Learning Centers Extra	9010	7317	\$203,753.56	\$0.00	\$203,753.56	\$180,535.00	\$23,218.56	5
194	COE - County Office of Education - Foundation Administration	9010	7430	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	5
195	COE - County Office of Education - Foundation Award - Mock Trial	9010	7431	\$0.00	\$5,700.00	\$5,700.00	\$5,700.00	\$0.00	5
196	COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	5
197	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
198	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
199	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
200	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
201	COE - County Office of Education - Foundation Award - Student Event Website	9010	7439	\$0.00	\$1,300.00	\$1,300.00	\$1,300.00	\$0.00	5
202	COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$0.00	\$3,907.00	\$3,907.00	\$3,907.00	\$0.00	5

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203	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
204	COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts	9010	7465	\$0.00	\$2,440.00	\$2,440.00	\$2,440.00	\$0.00	5
205	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
206	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
207	MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$787,935.61	-\$787,936.00	-\$0.39	\$0.00	-\$0.39	5
208	MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9010	7901	\$317,263.00	-\$317,263.00	\$0.00	\$0.00	\$0.00	5
209	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	\$46,698.68	-\$46,699.00	-\$0.32	\$0.00	-\$0.32	5
210	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$14,230.96	-\$14,231.00	-\$0.04	\$0.00	-\$0.04	5
211	Legal Services	9010	8000	\$4,635.42	\$58,000.00	\$62,635.42	\$58,000.00	\$4,635.42	5
212	i3 Make Sense of Science	9012	6167	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	5
213	AmeriCorps Carryover	9012	6269	\$0.00	\$72,761.00	\$72,761.00	\$72,761.00	\$0.00	5
214	Worknet - Youth Education Services	9012	6275	\$0.00	\$880,000.00	\$880,000.00	\$880,000.00	\$0.00	5

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215	AmeriCorps	9012	6289	\$0.00	\$126,984.00	\$126,984.00	\$126,984.00	\$0.00	5
216	DSSP - Delta Sierra Science Project	9012	7192	\$0.00	\$27,407.00	\$27,407.00	\$27,407.00	\$0.00	5
217	MAA - Medi-Cal Administrative Agency - General Administration	9012	7900	\$0.00	\$777,275.00	\$777,275.00	\$0.00	\$777,275.00	5
218	MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9012	7901	\$0.00	\$330,850.00	\$330,850.00	\$0.00	\$330,850.00	5
219	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9012	7902	\$0.00	\$49,506.00	\$49,506.00	\$7,131.00	\$42,375.00	5
220	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9012	7904	\$0.00	\$16,629.00	\$16,629.00	\$15,705.00	\$924.00	5
221	MAA #5 - Medi-Cal Administrative Agency - Services	9012	7905	\$0.00	\$160,037.00	\$160,037.00	\$160,037.00	\$0.00	5
222	Redevelopment	9019	5800	\$0.00	\$230,412.00	\$230,412.00	\$230,412.00	\$0.00	5
Total by Ending Balance Line				\$12,625,803.25	\$34,352,223.00	\$46,978,026.25	\$35,726,555.00	\$11,251,471.25	5
223	Budget Stabilization	0000	0002	\$13,993,085.00	\$0.00	\$13,993,085.00	\$0.00	\$13,993,085.00	7
224	Special Ed One-Time Discretionary Funds	0000	1314	\$0.00	\$107,592.00	\$107,592.00	\$107,592.00	\$0.00	7
225	LCFF - Local Funding Formula Implementation Professional Development - Special Education	0000	1401	\$50,701.74	\$0.00	\$50,701.74	\$20,859.00	\$29,842.74	7

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226	LCFF - Local Funding Formula Implementation Materials & Supplies - Special Education	0000	1402	\$24,534.47	\$0.00	\$24,534.47	\$0.00	\$24,534.47	7
227	Special Education Instructional Assistant Recruitment	0000	1804	\$27,140.68	\$0.00	\$27,140.68	\$20,296.00	\$6,844.68	7
228	COSP One-time Discretionary Funds	0000	3444	\$0.00	\$276,733.00	\$276,733.00	\$276,733.00	\$0.00	7
229	COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$224,464.06	\$109,527.00	\$333,991.06	\$116,376.00	\$217,615.06	7
230	Apprenticeship	0000	4205	\$1,105,193.59	\$4,419,905.00	\$5,525,098.59	\$4,419,905.00	\$1,105,193.59	7
231	Skills USA	0000	4209	\$4,299.00	\$0.00	\$4,299.00	\$0.00	\$4,299.00	7
232	LCAP - Local Control & Accountability Program - Program & Fiscal Oversight	0000	5003	\$1,624,219.25	\$0.00	\$1,624,219.25	\$367,306.00	\$1,256,913.25	7
233	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$361,167.87	\$0.00	\$361,167.87	\$0.00	\$361,167.87	7
234	CEDR - Center for Educational Development & Research	0000	5025	\$1,030,251.30	\$604,881.00	\$1,635,132.30	\$1,026,927.00	\$608,205.30	7
235	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$2,169,763.75	\$2,067,216.00	\$4,236,979.75	\$2,058,751.00	\$2,178,228.75	7
236	Classified Employee Teacher of the Year	0000	5044	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	7
237	Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$0.00	\$20,132.00	\$20,132.00	\$20,132.00	\$0.00	7

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238	Transworld Plant Development	0000	5067	\$581,423.25	\$0.00	\$581,423.25	\$280,000.00	\$301,423.25	7
239	Solar Project - (QZAB #4)	0000	5068	\$1,090,416.83	\$829,237.00	\$1,919,653.83	\$251,354.00	\$1,668,299.83	7
240	Sports Complex - Gym Building Expenses	0000	5073	\$75,000.53	\$0.00	\$75,000.53	\$75,001.00	-\$0.47	7
241	Sky Mountain Start Up	0000	5078	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	7
242	Transition Budget	0000	5080	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00	7
243	Copying Services	0000	5110	\$436,396.23	\$0.00	\$436,396.23	-\$31,743.00	\$468,139.23	7
244	Fremont Street Operations	0000	5133	\$0.00	\$156,878.00	\$156,878.00	\$0.00	\$156,878.00	7
245	CEDR Relocation	0000	5134	\$0.00	\$3,000,000.00	\$3,000,000.00	\$71,000.00	\$2,929,000.00	7
246	McFall Planning	0000	5136	\$16,550.00	\$200,000.00	\$216,550.00	\$200,000.00	\$16,550.00	7
247	Conservation Corps Building	0000	5137	\$1,155,591.15	-\$690,591.00	\$465,000.15	\$465,000.00	\$0.15	7
248	Structural Upgrades	0000	5138	\$952,490.61	-\$952,491.00	-\$0.39	\$0.00	-\$0.39	7
249	WEC - Wentworth Education Center Building Expenses	0000	5140	\$1,751,703.51	\$950,000.00	\$2,701,703.51	\$200,000.00	\$2,501,703.51	7

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250	TLC Building Expenses	0000	5141	\$21,345.70	-\$21,346.00	-\$0.30	\$0.00	-\$0.30	7
251	National Guard Start Up	0000	5146	\$91,078.82	-\$91,078.00	\$0.82	\$0.00	\$0.82	7
252	Transworld Solar Project	0000	5147	\$285,587.41	\$0.00	\$285,587.41	\$18,000.00	\$267,587.41	7
253	Nelson Center Facilities Building Expenses	0000	5150	\$435,644.85	\$0.00	\$435,644.85	\$77,083.00	\$358,561.85	7
254	Lycoming Building Expenses	0000	5154	\$0.00	\$60,519.00	\$60,519.00	\$60,519.00	\$0.00	7
255	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$1,981,932.36	-\$465,985.00	\$1,515,947.36	\$400,000.00	\$1,115,947.36	7
256	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$559,000.00	\$559,000.00	\$559,000.00	\$0.00	7
257	TCSJ - Teachers College of San Joaquin Building Expenses	0000	5175	\$3,800,000.20	\$2,726,000.00	\$6,526,000.20	\$4,000,000.00	\$2,526,000.20	7
258	CTEC - Career & Technical Education Center Building Expenses	0000	5180	\$2,498,199.62	-\$1,000,000.00	\$1,498,199.62	\$150,000.00	\$1,348,199.62	7
259	Miscellaneous Building Expenses	0000	5186	\$155,909.77	\$0.00	\$155,909.77	\$500.00	\$155,409.77	7
260	Monte Diablo Building Expenses	0000	5187	\$236,000.00	-\$236,000.00	\$0.00	\$0.00	\$0.00	7
261	Excel Building Expenses	0000	5188	\$219,976.55	-\$218,872.00	\$1,104.55	\$0.00	\$1,104.55	7

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262	Venture II Building Expenses	0000	5190	\$2,275,056.48	\$4,724,944.00	\$7,000,000.48	\$7,000,000.00	\$0.48	7
263	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$264,774.00	\$264,774.00	\$264,774.00	\$0.00	7
264	Mandated Costs	0000	5206	\$3,361,684.54	\$247,325.00	\$3,609,009.54	\$0.00	\$3,609,009.54	7
265	Unemployment	0000	5210	\$0.00	\$37,121.00	\$37,121.00	\$37,121.00	\$0.00	7
266	Affordable Care Act - ESRP Employer Shared Responsibility Payment	0000	5211	\$0.00	\$13,520.00	\$13,520.00	\$13,520.00	\$0.00	7
267	Information Technology - Core Support	0000	5216	\$0.00	\$1,018,675.00	\$1,018,675.00	\$1,018,675.00	\$0.00	7
268	Information Technology - Communications/Security	0000	5217	\$0.00	\$620,846.00	\$620,846.00	\$620,846.00	\$0.00	7
269	Information Technology - Administration	0000	5218	\$0.00	\$299,588.00	\$299,588.00	\$299,588.00	\$0.00	7
270	Information Technology - Cyber Security Awareness Training	0000	5219	\$0.00	\$4,320.00	\$4,320.00	\$4,320.00	\$0.00	7
271	Information Technology - Administration/Hardware	0000	5220	\$8,816.92	\$119,523.00	\$128,339.92	\$121,523.00	\$6,816.92	7
272	Information Technology - Administration/Technical	0000	5225	\$5,445.38	\$113,435.00	\$118,880.38	\$108,660.00	\$10,220.38	7
273	Information Technology - Administration/User Support	0000	5230	\$0.00	\$348,863.00	\$348,863.00	\$348,863.00	\$0.00	7

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274	Community Garden Project	0000	5299	\$7,050.08	\$0.00	\$7,050.08	\$0.00	\$7,050.08	7
275	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,400.00	\$3,400.00	\$3,400.00	\$0.00	7
276	Vehicle Maintenance	0000	5702	\$1,460,306.90	\$10,900.00	\$1,471,206.90	\$423,462.00	\$1,047,744.90	7
277	Migrant Unallowable Expenses	0000	5880	\$0.00	\$734.00	\$734.00	\$734.00	\$0.00	7
278	SJCOE Special Needs	0000	6001	\$0.00	\$300,000.00	\$300,000.00	\$1,221.00	\$298,779.00	7
279	SJCOE Professional Development for Classified Employees	0000	6051	\$0.00	\$4,640.00	\$4,640.00	\$4,640.00	\$0.00	7
280	Ed Services Technical Assistance	0000	6103	\$0.00	\$204,817.00	\$204,817.00	\$204,817.00	\$0.00	7
281	Seal of Biliteracy	0000	6126	\$0.00	\$10,180.00	\$10,180.00	\$10,180.00	\$0.00	7
282	CASEL - Capitol Area Science Education Leaders	0000	6144	\$24,736.64	\$0.00	\$24,736.64	\$8,387.00	\$16,349.64	7
283	Biotech Consortium	0000	6145	\$47,020.47	\$11,250.00	\$58,270.47	\$11,250.00	\$47,020.47	7
284	ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$0.00	\$97,186.00	\$97,186.00	\$97,186.00	\$0.00	7
285	Educational Services Reserves	0000	6799	\$2,575,684.01	-\$1,357,307.00	\$1,218,377.01	\$0.00	\$1,218,377.01	7

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286	Education Services - Main	0000	6800	\$0.00	\$29,808.00	\$29,808.00	\$55,801.00	-\$25,993.00	7
287	Education Services - Science	0000	6810	\$0.00	\$599,729.00	\$599,729.00	\$599,729.00	\$0.00	7
288	Education Services - State/Federal Programs	0000	6820	\$0.00	\$110,028.00	\$110,028.00	\$110,028.00	\$0.00	7
289	Education Services - School Support	0000	6825	\$25,993.08	\$61,612.00	\$87,605.08	\$61,612.00	\$25,993.08	7
290	Education Services - Educational Technology	0000	6830	\$0.00	\$50,974.00	\$50,974.00	\$50,974.00	\$0.00	7
291	Education Services - Mathematics	0000	6845	\$0.00	\$658,607.00	\$658,607.00	\$658,607.00	\$0.00	7
292	Education Services - Multilingual	0000	6850	\$0.00	\$744,703.00	\$744,703.00	\$744,703.00	\$0.00	7
293	Fab Lab	0000	7109	\$472,532.70	\$91,286.00	\$563,818.70	\$397,373.00	\$166,445.70	7
294	Star Lab	0000	7110	\$4,921.41	\$2,194.00	\$7,115.41	\$2,194.00	\$4,921.41	7
295	California State Elementary Spelling Bee	0000	7142	\$26,213.96	\$13,300.00	\$39,513.96	\$14,618.00	\$24,895.96	7
296	Tech Summit	0000	7150	\$10,924.14	\$27,000.00	\$37,924.14	\$27,000.00	\$10,924.14	7
297	Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program	0000	7202	\$924,168.92	\$39,900.00	\$964,068.92	\$630,570.00	\$333,498.92	7

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298	Sky Mountain Camp	0000	7204	\$0.00	\$134,556.00	\$134,556.00	\$134,556.00	\$0.00	7
299	Math Olympiad	0000	7214	\$2,874.18	\$4,027.00	\$6,901.18	\$4,027.00	\$2,874.18	7
300	Emergency Preparedness	0000	7350	\$0.00	\$12,398.00	\$12,398.00	\$12,398.00	\$0.00	7
301	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
302	Court/Camps - Instructional Program	0240	3010	\$0.00	\$1,498,181.00	\$1,498,181.00	\$766,331.00	\$731,850.00	7D
303	Community Schools - Instructional Program	0240	3020	\$4,261,662.46	\$14,446,352.00	\$18,708,014.46	\$7,448,544.00	\$11,259,470.46	7C
304	Community Schools - CTE	0240	3021	\$0.00	\$0.00	\$0.00	\$66,292.00	-\$66,292.00	7C
305	COSP - Mental Health Clinicians	0240	3022	\$0.00	\$210,000.00	\$210,000.00	\$370,521.00	-\$160,521.00	7C
306	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$146,828.00	-\$146,828.00	7C
307	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$106,880.00	-\$106,880.00	7C
308	Community Schools - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$487,060.00	-\$487,060.00	7C
309	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$344,822.00	-\$344,822.00	7C

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310	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$52,145.00	-\$52,145.00	7D
311	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,142,213.00	-\$2,142,213.00	7C
312	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$261,279.00	-\$261,279.00	7D
313	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$128,065.00	-\$128,065.00	7C
314	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$28,112.00	-\$28,112.00	7D
315	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,373.00	-\$165,373.00	\$0.00	-\$165,373.00	7C
316	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$7,272.00	-\$7,272.00	7C
317	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$2,727.00	-\$2,727.00	7D
318	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,185,678.00	-\$1,185,678.00	7C
319	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$235,904.00	-\$235,904.00	7D
320	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$284,994.00	-\$284,994.00	7C
321	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$151,683.00	-\$151,683.00	7D

**ENDING BALANCE ANALYSIS DETAIL
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
322	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$405,004.00	-\$405,004.00	7B
323	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$0.00	\$0.00	\$1,612,902.00	-\$1,612,902.00	7C
324	Community - CTE - Career Technical Education Career Academy of Cosmetology	0240	4003	\$0.00	\$154,000.00	\$154,000.00	\$569,605.00	-\$415,605.00	7B
325	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$1,000.00	\$1,000.00	\$19,537.00	-\$18,537.00	7B
326	PAR - Peer Assistance Review - Administration	0271	5004	\$10,492.68	\$0.00	\$10,492.68	\$0.00	\$10,492.68	7A
327	Williams Case Settlement	0385	7285	\$53,325.79	\$131,483.00	\$184,808.79	\$131,483.00	\$53,325.79	7A
328	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
329	Deferred Maintenance - Special Education	0620	1711	\$3,029,151.93	\$144,705.00	\$3,173,856.93	\$1,230,900.00	\$1,942,956.93	7A
330	Deferred Maintenance Technology - Special Education	0620	1712	\$0.00	\$168,962.00	\$168,962.00	\$168,962.00	\$0.00	7A
331	Deferred Maintenance - COSP - County Operated Schools & Programs	0620	3711	\$2,829,510.26	-\$157,280.00	\$2,672,230.26	\$733,000.00	\$1,939,230.26	7A
332	Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$0.00	\$437,341.00	\$437,341.00	\$437,341.00	\$0.00	7A
333	Deferred Maintenance - General Fund	0620	5711	\$7,850,662.55	\$522,513.00	\$8,373,175.55	\$1,893,000.00	\$6,480,175.55	7A

**ENDING BALANCE ANALYSIS DETAIL
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
334	Deferred Maintenance Technology - General Fund	0620	5712	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	7A
335	Outdoor Education	0723	7600	\$0.00	\$268,550.00	\$268,550.00	\$268,550.00	\$0.00	7
336	Transportation - Special Education	0724	1650	\$0.00	\$6,921,982.00	\$6,921,982.00	\$6,921,982.00	\$0.00	7
Total by Ending Balance Line				\$65,681,889.43	\$46,758,529.00	\$112,440,418.43	\$58,013,564.00	\$54,426,854.43	7
337	Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$39,640.69	\$109,266.00	\$148,906.69	\$109,266.00	\$39,640.69	8
Total by Ending Balance Line				\$39,640.69	\$109,266.00	\$148,906.69	\$109,266.00	\$39,640.69	8
338	Lottery Unrestricted - Special Education	1100	1025	\$104,410.25	\$46,934.00	\$151,344.25	\$42,616.00	\$108,728.25	9
Total by Ending Balance Line				\$104,410.25	\$46,934.00	\$151,344.25	\$42,616.00	\$108,728.25	9
339	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$67,645.86	\$0.00	\$67,645.86	\$80.00	\$67,565.86	10
340	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	\$50,392.35	\$15,184.00	\$65,576.35	\$15,184.00	\$50,392.35	10
Total by Ending Balance Line				\$118,038.21	\$15,184.00	\$133,222.21	\$15,264.00	\$117,958.21	10
341	Lottery Unrestricted - Technology Support	1100	5005	\$600,237.05	\$171,385.00	\$771,622.05	\$200,347.00	\$571,275.05	11

**ENDING BALANCE ANALYSIS DETAIL
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Total by Ending Balance Line				\$600,237.05	\$171,385.00	\$771,622.05	\$200,347.00	\$571,275.05	11
342	Revolving Cash	0000	0000	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00	12
Total by Ending Balance Line				\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00	12
343	Economic Uncertainties	0000	0000	\$2,212,650.00	\$685,265.00	\$2,897,915.00	\$0.00	\$2,897,915.00	13
Total by Ending Balance Line				\$2,212,650.00	\$685,265.00	\$2,897,915.00	\$0.00	\$2,897,915.00	13
344	Revolving Cash	0000	0000	-\$2,825.00	\$0.00	-\$2,825.00	\$0.00	-\$2,825.00	14
345	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$12,668,076.00	\$12,668,076.00	\$0.00	\$12,668,076.00	14
346	Economic Uncertainties	0000	0000	-\$2,212,650.00	-\$685,265.00	-\$2,897,915.00	\$0.00	-\$2,897,915.00	14
347	Salaries & Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$8,508,047.00	\$8,508,047.00	\$8,508,047.00	\$0.00	14
348	Miscellaneous Revenue	0000	5001	\$12,392,506.08	-\$21,636,619.00	-\$9,244,112.92	\$2,272,229.00	-\$11,516,341.92	14
349	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$2,784,889.00	\$2,784,889.00	\$0.00	\$2,784,889.00	14
350	Superintendent & Board	0000	5010	\$0.00	\$210,708.00	\$210,708.00	\$210,708.00	\$0.00	14

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351	School District Organization	0000	5040	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	14
352	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	14
353	Tuition Reimbursement Program	0000	5042	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	14
354	Leadership Training	0000	5059	\$0.00	\$28,068.00	\$28,068.00	\$28,068.00	\$0.00	14
355	Research & Grant Development	0000	5060	\$0.00	\$357,066.00	\$357,066.00	\$357,066.00	\$0.00	14
356	Administrative Services	0000	5071	\$0.00	\$193,081.00	\$193,081.00	\$193,081.00	\$0.00	14
357	Student Admin Support Services	0000	5095	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	14
358	RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	\$0.00	\$53,868.00	\$53,868.00	\$20,912.00	\$32,956.00	14
359	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$615,174.00	\$615,174.00	\$615,174.00	\$0.00	14
360	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$454,162.00	\$454,162.00	\$454,162.00	\$0.00	14
361	TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	\$0.00	\$303,676.00	\$303,676.00	\$303,676.00	\$0.00	14
362	VAFS - Venture Academy Family of Schools - Operations Budget	0000	5170	\$0.00	\$455,481.00	\$455,481.00	\$0.00	\$455,481.00	14

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363	Excel Operations Expenses	0000	5184	\$0.00	\$496,026.00	\$496,026.00	\$16,000.00	\$480,026.00	14
364	CTEC - Career & Technical Education Center - Operations Budget	0000	5185	\$0.00	\$448,329.00	\$448,329.00	\$306,231.00	\$142,098.00	14
365	Venture II - Operations Budget	0000	5191	\$0.00	\$368,622.00	\$368,622.00	\$23,000.00	\$345,622.00	14
366	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
367	Business Services	0000	5200	\$0.00	\$671,924.00	\$671,924.00	\$671,924.00	\$0.00	14
368	Indirect Support Costs	0000	5201	\$0.00	\$0.00	\$0.00	-\$10,079,375.00	\$10,079,375.00	14
369	Legal - COE - County Office of Education	0000	5203	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	14
370	Technology/Administration Budget	0000	5205	\$0.00	\$1,416,990.00	\$1,416,990.00	\$1,416,990.00	\$0.00	14
371	Personnel External Services	0000	5300	\$0.00	\$194,113.00	\$194,113.00	\$194,113.00	\$0.00	14
372	Credentialing Services	0000	5310	\$0.00	\$12,613.00	\$12,613.00	\$12,613.00	\$0.00	14
373	Fingerprinting	0000	5315	\$0.00	\$76,507.00	\$76,507.00	\$76,507.00	\$0.00	14
374	Teacher Recruitment	0000	5321	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	14

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
375	SJCOE ID Badges	0000	5322	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	14
376	Bus Driver Training	0000	5323	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	14
377	Maintenance & Operations	0000	5700	\$0.00	\$800,988.00	\$800,988.00	\$800,988.00	\$0.00	14
378	Routine Maintenance & Repair Requirement	0000	5701	\$0.00	-\$1,952,641.00	-\$1,952,641.00	-\$1,952,641.00	\$0.00	14
379	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
380	Property & Liability Losses	0000	5705	\$0.00	\$78,742.00	\$78,742.00	\$78,742.00	\$0.00	14
381	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
382	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14
383	Risk Management	0000	5720	\$0.00	\$26,000.00	\$26,000.00	\$26,000.00	\$0.00	14
384	Workers' Compensation	0000	5721	\$0.00	\$10,700.00	\$10,700.00	\$10,700.00	\$0.00	14
385	Curriculum Services	0000	6050	\$0.00	\$52,418.00	\$52,418.00	\$52,418.00	\$0.00	14
386	Early Childhood	0000	6220	\$0.00	\$22,046.00	\$22,046.00	\$22,046.00	\$0.00	14

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387	Academic Decathlon	0000	7120	\$0.00	\$30,166.00	\$30,166.00	\$30,166.00	\$0.00	14
388	Academic Pentathlon	0000	7130	\$0.00	\$18,094.00	\$18,094.00	\$18,094.00	\$0.00	14
389	Spelling Bee	0000	7140	\$0.00	\$1,991.00	\$1,991.00	\$1,991.00	\$0.00	14
390	Administration Student Events Projects	0000	7141	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	14
391	Science Fair	0000	7200	\$0.00	\$5,944.00	\$5,944.00	\$5,944.00	\$0.00	14
392	Science Olympiad	0000	7210	\$0.00	\$30,802.00	\$30,802.00	\$30,802.00	\$0.00	14
393	Countywide Music Coordination	0000	7260	\$0.00	\$116,075.00	\$116,075.00	\$116,075.00	\$0.00	14
394	Mock Trial	0000	7400	\$0.00	\$20,652.00	\$20,652.00	\$20,652.00	\$0.00	14
395	Outdoor Education	0000	7600	\$0.00	\$1,574,879.00	\$1,574,879.00	\$1,574,879.00	\$0.00	14
396	Public Information Officer	0000	7610	\$0.00	\$443,488.00	\$443,488.00	\$443,488.00	\$0.00	14
Total by Ending Balance Line				\$9,859,373.60	\$9,308,879.00	\$19,168,252.60	\$7,225,370.00	\$11,942,882.60	14
397	QZAB - Qualified Zone Academy Bond #1	0000	5018	\$961,261.27	\$38,739.00	\$1,000,000.27	\$0.00	\$1,000,000.27	15

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Total by Ending Balance Line				\$961,261.27	\$38,739.00	\$1,000,000.27	\$0.00	\$1,000,000.27	15
398	QZAB - Qualified Zone Academy Bond #2	0000	5019	\$882,596.36	\$29,287.00	\$911,883.36	\$0.00	\$911,883.36	16
Total by Ending Balance Line				\$882,596.36	\$29,287.00	\$911,883.36	\$0.00	\$911,883.36	16
399	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$238,968.09	\$10,417.00	\$249,385.09	\$218,751.00	\$30,634.09	17
Total by Ending Balance Line				\$238,968.09	\$10,417.00	\$249,385.09	\$218,751.00	\$30,634.09	17
Total by Fund				\$103,227,634.17	\$135,037,391.00	\$238,265,025.17	\$144,895,727.00	\$93,369,298.17	17
400	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$20,632.00	-\$20,632.00	\$0.00	-\$20,632.00	20
401	CREEC California Regional Environmental Education Community - Teacher Prep - Fund 02	9010	5993	\$0.00	\$75,286.00	\$75,286.00	\$75,286.00	\$0.00	20
402	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,811,174.55	\$7,631,908.00	\$12,443,082.55	\$7,375,473.00	\$5,067,609.55	20
403	Teachers College of San Joaquin - Cal Ed - Fund 02	9012	5992	\$0.00	\$91,258.00	\$91,258.00	\$91,258.00	\$0.00	20
Total by Ending Balance Line				\$4,811,174.55	\$7,777,820.00	\$12,588,994.55	\$7,542,017.00	\$5,046,977.55	20
404	Economic Uncertainties - Fund 02	0000	0000	\$131,809.00	\$20,632.00	\$152,441.00	\$0.00	\$152,441.00	21A

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405	Classified School Employee Grant - Fund 02	0000	5994	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	21
Total by Ending Balance Line				\$131,809.00	\$100,632.00	\$232,441.00	\$80,000.00	\$152,441.00	21
Total by Fund				\$4,942,983.55	\$7,878,452.00	\$12,821,435.55	\$7,622,017.00	\$5,199,418.55	21
406	Sports Complex - Gym Operations - VAFS - Venture Academy Family of Schools - Fund 09	0000	3548	\$0.00	\$15,000.00	\$15,000.00	\$263,880.00	-\$248,880.00	26
407	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$5,723,978.54	\$16,283,851.00	\$22,007,829.54	\$15,300,715.00	\$6,707,114.54	26
408	Team Up Adventure - VAFS - Venture Academy Family of Schools - Fund 09	0000	3802	\$0.00	\$15,000.00	\$15,000.00	\$70,735.00	-\$55,735.00	26
409	Durham Ferry Outdoor Education - VAFS - Venture Academy Family of Schools - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$127,938.00	-\$127,938.00	26
410	Fundraising Activities - VAFS - Venture Academy Family of Schools - Fund 09	0000	3804	\$0.00	\$168,000.00	\$168,000.00	\$168,000.00	\$0.00	26
411	one.Charter - Fund 09	0000	8100	\$515,930.47	\$3,473,920.00	\$3,989,850.47	\$3,455,884.00	\$533,966.47	26
412	San Joaquin Building Futures Academy - Fund 09	0000	8200	\$161,337.64	\$1,173,445.00	\$1,334,782.64	\$1,284,780.00	\$50,002.64	26
413	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$1,553,998.00	\$1,553,998.00	\$1,553,998.00	\$0.00	26
414	San Joaquin Building Futures Academy - Type C - Fund 09	0240	8200	\$0.00	\$194,250.00	\$194,250.00	\$194,250.00	\$0.00	26

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415	Lottery Unrestricted - VAFS - Venture Academy Family of Schools - Fund 09	1100	3846	\$83,644.78	\$288,267.00	\$371,911.78	\$349,008.00	\$22,903.78	26
416	Lottery Unrestricted - one.Charter - Fund 09	1100	8105	\$0.00	\$73,702.00	\$73,702.00	\$73,702.00	\$0.00	26
417	Lottery Unrestricted - San Joaquin Building Futures Academy- Fund 09	1100	8205	\$0.00	\$19,219.00	\$19,219.00	\$19,219.00	\$0.00	26
418	Education Protection Account - VAFS - Venture Academy Family of Schools - Fund 09	1400	3800	\$0.00	\$2,700,300.00	\$2,700,300.00	\$2,700,300.00	\$0.00	26
419	Education Protection Account - one.Charter - Fund 09	1400	8100	\$0.00	\$289,149.00	\$289,149.00	\$289,149.00	\$0.00	26
420	Education Protection Account - San Joaquin Building Futures Academy - Fund 09	1400	8200	\$0.00	\$174,016.00	\$174,016.00	\$174,016.00	\$0.00	26
421	Lottery Restricted - VAFS - Venture Academy Family of Schools - Fund 09	6300	3847	\$21,366.93	\$107,342.00	\$128,708.93	\$103,558.00	\$25,150.93	26
422	Lottery Restricted - one.Charter - Fund 09	6300	8106	\$0.27	\$26,737.00	\$26,737.27	\$26,737.00	\$0.27	26
423	Lottery Restricted - San Joaquin Building Futures Academy - Fund 09	6300	8206	\$0.00	\$7,120.00	\$7,120.00	\$7,120.00	\$0.00	26
424	California Partnership Academies Program - VAFS - Venture Academy Family of Schools - Fund 09	7220	3836	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	26
425	College Readiness - VAFS Venture Academy Family of Schools - Fund 09	7338	3859	\$6,904.08	\$0.00	\$6,904.08	\$4,337.00	\$2,567.08	26
426	College Readiness - one.Charter - Fund 09	7338	8115	\$18,752.87	\$0.00	\$18,752.87	\$18,752.00	\$0.87	26

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427	College Readiness - San Joaquin Building Futures Academy - Fund 09	7338	8213	\$45,021.84	\$0.00	\$45,021.84	\$45,021.00	\$0.84	26
428	STRS On Behalf - Fund 09	7690	0099	\$0.00	\$486,158.00	\$486,158.00	\$486,158.00	\$0.00	26
429	Every 15 Minutes - VAFS - Venture Academy Family of Schools - Fund 09	7810	3819	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	26
430	New Energy Academy PG&E - Pacific Gas & Electric Grant - San Joaquin - VAFS - Venture Academy Family of Schools - Fund 09	9010	3842	\$10,244.07	\$0.00	\$10,244.07	\$2,627.00	\$7,617.07	26
431	Venture Bus - VAFS - Venture Academy Family of Schools - Fund 09	9010	3844	\$51,772.01	\$0.00	\$51,772.01	\$11,237.00	\$40,535.01	26
432	MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9010	7906	\$17,530.87	-\$17,530.00	\$0.87	\$0.00	\$0.87	26
433	MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9012	7906	\$0.00	\$27,920.00	\$27,920.00	\$17,000.00	\$10,920.00	26
Total by Ending Balance Line				\$6,656,484.37	\$27,095,864.00	\$33,752,348.37	\$26,784,121.00	\$6,968,227.37	26
Total by Fund				\$6,656,484.37	\$27,095,864.00	\$33,752,348.37	\$26,784,121.00	\$6,968,227.37	26
434	Special Education - Local Assistance Entitlements - Pass Thru - Fund 10	3310	0000	\$0.00	\$10,235,068.00	\$10,235,068.00	\$10,235,068.00	\$0.00	27
435	Special Education - Federal Preschool Grant- Pass Thru - Fund 10	3315	0000	\$0.00	\$292,074.00	\$292,074.00	\$292,074.00	\$0.00	27
436	Special Education - Preschool Local Entitlements - Pass Thru - Fund 10	3320	0000	\$0.00	\$1,233,347.00	\$1,233,347.00	\$1,233,347.00	\$0.00	27

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
437	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$32,045,584.00	\$32,045,584.00	\$32,045,584.00	\$0.00	27
438	Special Education - Personnel Development - Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
439	Special Education - Mental Health Services - Pass Thru - Fund 10	6512	0000	\$0.00	\$4,855,755.00	\$4,855,755.00	\$4,855,755.00	\$0.00	27
Total by Ending Balance Line				\$0.00	\$48,686,362.00	\$48,686,362.00	\$48,686,362.00	\$0.00	27
Total by Fund				\$0.00	\$48,686,362.00	\$48,686,362.00	\$48,686,362.00	\$0.00	27
440	One-time Discretionary - Adults in Corrections - Fund 11	0000	3024	\$0.00	\$37,681.00	\$37,681.00	\$37,681.00	\$0.00	28
441	Adults in Corrections - Fund 11	6015	3011	\$119,649.18	\$400,435.00	\$520,084.18	\$478,181.00	\$41,903.18	28
442	AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$0.00	\$135,788.00	\$135,788.00	\$135,788.00	\$0.00	28
443	STRS On Behalf - Fund 11	7690	0099	\$0.00	\$16,591.00	\$16,591.00	\$16,591.00	\$0.00	28
444	GED - General Education Diploma - Adults in Corrections - Fund 11	9010	3013	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	28
Total by Ending Balance Line				\$119,649.18	\$596,495.00	\$716,144.18	\$674,241.00	\$41,903.18	28
Total by Fund				\$119,649.18	\$596,495.00	\$716,144.18	\$674,241.00	\$41,903.18	28

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
445	Child Development - CCTR - Center Child Care & Development Fund - Fund 12	5025	7740	\$0.00	\$1,816,818.00	\$1,816,818.00	\$1,816,818.00	\$0.00	29
446	QRIS Quality Rating & Improvement System - Infant Toddler - Fund 12	5035	6163	\$0.00	\$168,335.00	\$168,335.00	\$168,335.00	\$0.00	29
447	QRIS Quality Rating & Improvement System - Quality Counts California - Fund 12	5035	6165	\$0.00	\$229,075.00	\$229,075.00	\$229,075.00	\$0.00	29
448	QRIS Quality Rating & Improvement System - 17-18 Migrant Education - Fund 12	5035	6205	\$0.00	\$83,044.00	\$83,044.00	\$83,044.00	\$0.00	29
449	QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12	5035	6290	\$0.00	\$89,880.00	\$89,880.00	\$89,880.00	\$0.00	29
450	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
451	Child Development - CRET - Salary/Retention Incentive - Fund 12	5035	7742	\$0.00	\$213,233.00	\$213,233.00	\$213,233.00	\$0.00	29
452	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
453	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$20,822,193.00	\$20,822,193.00	\$20,822,193.00	\$0.00	29
454	Head Start Training & Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$250,554.00	\$250,554.00	\$250,554.00	\$0.00	29
455	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$12,929,679.00	\$12,929,679.00	\$12,929,679.00	\$0.00	29
456	Head Start Training & Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$187,694.00	\$187,694.00	\$187,694.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
457	Head Start Carryover - Even Years - Fund 12	5210	6960	\$0.00	\$4,919,816.00	\$4,919,816.00	\$4,919,816.00	\$0.00	29
458	Head Start Duration Startup Even Years - Fund 12	5210	6969	\$0.00	\$2,640,162.00	\$2,640,162.00	\$2,640,162.00	\$0.00	29
459	Early Head Start Training & Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$59,823.00	\$59,823.00	\$59,823.00	\$0.00	29
460	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$2,478,539.00	\$2,478,539.00	\$2,478,539.00	\$0.00	29
461	Early Head Start Training & Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$43,108.00	\$43,108.00	\$43,108.00	\$0.00	29
462	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$1,515,823.00	\$1,515,823.00	\$1,515,823.00	\$0.00	29
463	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$33,054.00	\$33,054.00	\$33,054.00	\$0.00	29
464	Child Development - CLPC Local Plan - Fund 12	6045	6249	\$0.00	\$1,489.00	\$1,489.00	\$1,489.00	\$0.00	29
465	Child Development - CPKS - Pre-Kindergarten & Family Literacy - Fund 12	6052	7762	\$0.00	\$20,543.00	\$20,543.00	\$20,543.00	\$0.00	29
466	Child Development - CCTR - General Child Care - Fund 12	6105	7730	\$0.00	\$3,811,192.00	\$3,811,192.00	\$3,811,192.00	\$0.00	29
467	Child Development - CSPP-0528 - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$6,179,428.00	\$6,179,428.00	\$6,179,428.00	\$0.00	29
468	Child Development - CTKS - California Transitional Kindergarten Stipend - Fund 12	6126	6261	\$0.00	\$44,554.00	\$44,554.00	\$44,554.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
469	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12	6127	6204	\$0.00	\$570,792.00	\$570,792.00	\$570,792.00	\$0.00	29
470	Child Development CSSP - California State Preschool Program Quality Improvement & Rating System - Fund 12	6127	6211	\$0.00	\$1,159,676.00	\$1,159,676.00	\$1,159,676.00	\$0.00	29
471	Child Development - Reserves - Fund 12	6130	7800	\$394,853.62	\$0.00	\$394,853.62	\$0.00	\$394,853.62	29
472	STRS On Behalf - Fund 12	7690	0099	\$0.00	\$75,438.00	\$75,438.00	\$75,438.00	\$0.00	29
473	CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12	7810	6250	\$0.00	\$223,496.00	\$223,496.00	\$223,496.00	\$0.00	29
474	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$140,450.00	\$140,450.00	\$140,450.00	\$0.00	29
475	ELLI - Early Language & Literacy Instruction - Fund 12	9010	6208	\$0.00	\$4,108.00	\$4,108.00	\$4,108.00	\$0.00	29
476	LPC - Local Planning Commission Training Module Project - Fund 12	9010	6214	\$0.00	\$4,454.00	\$4,454.00	\$4,454.00	\$0.00	29
477	Early Childhood - Fund 12	9010	6220	\$0.00	\$22,046.00	\$22,046.00	\$22,046.00	\$0.00	29
478	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$29,300.00	\$29,300.00	\$29,300.00	\$0.00	29
479	Kidsplate Children's Commission - Fund 12	9010	6226	\$106,074.53	-\$13,100.00	\$92,974.53	\$1,500.00	\$91,474.53	29
480	Early Education Training Events - Fund 12	9010	6229	\$16,286.98	\$14,081.00	\$30,367.98	\$14,081.00	\$16,286.98	29

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
481	Children in Need - Fund 12	9010	6240	\$0.00	\$13,100.00	\$13,100.00	\$13,100.00	\$0.00	29
482	SJCCFC - San Joaquin County Children & Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	\$0.00	\$388,856.00	\$388,856.00	\$388,856.00	\$0.00	29
483	CPIN - California Preschool Instructional Network - Workshops - Fund 12	9010	7281	\$53,422.73	\$9,360.00	\$62,782.73	\$9,360.00	\$53,422.73	29
484	Banta Pre-School Child Care Facility - Fund 12	9010	7795	\$0.00	\$12,701.00	\$12,701.00	\$12,701.00	\$0.00	29
485	Child Care - Fund 12	9010	7799	\$68,117.95	-\$68,118.00	-\$0.05	\$0.00	-\$0.05	29
486	MAA - Medi-Cal Administrative Agency - Fund 12	9010	7907	\$37,192.42	-\$37,193.00	-\$0.58	\$0.00	-\$0.58	29
487	Child Care - Fund 12	9012	7799	\$0.00	\$92,541.00	\$92,541.00	\$75,572.00	\$16,969.00	29
488	MAA - Medi-Cal Administrative Agency - Fund 12	9012	7907	\$0.00	\$37,593.00	\$37,593.00	\$0.00	\$37,593.00	29
Total by Ending Balance Line				\$675,948.23	\$61,476,599.00	\$62,152,547.23	\$61,541,948.00	\$610,599.23	29
Total by Fund				\$675,948.23	\$61,476,599.00	\$62,152,547.23	\$61,541,948.00	\$610,599.23	29
489	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
490	Special Insurance Property & Liability - Fund 67	9010	5000	\$667,594.76	\$1,332.00	\$668,926.76	\$0.00	\$668,926.76	31

**ENDING BALANCE ANALYSIS DETAIL
2018-19 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/18	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/19	Column I Ending Bal Line #
491	Special Insurance Fund - Fund 67	9011	0000	\$0.00	\$2,230,867.00	\$2,230,867.00	\$0.00	\$2,230,867.00	31
492	Special Insurance - Fund 67	9011	5016	\$709,014.95	\$1,605,333.00	\$2,314,347.95	\$879,664.00	\$1,434,683.95	31
Total by Ending Balance Line				\$1,441,557.01	\$3,837,532.00	\$5,279,089.01	\$879,664.00	\$4,399,425.01	31
Total by Fund				\$1,441,557.01	\$3,837,532.00	\$5,279,089.01	\$879,664.00	\$4,399,425.01	31
493	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$7,464,352.04	\$0.00	\$7,464,352.04	\$0.00	\$7,464,352.04	32
Total by Ending Balance Line				\$7,464,352.04	\$0.00	\$7,464,352.04	\$0.00	\$7,464,352.04	32
Total by Fund				\$7,464,352.04	\$0.00	\$7,464,352.04	\$0.00	\$7,464,352.04	32
Grand Total All Funds				\$124,528,608.55	\$284,608,695.00	\$409,137,303.55	\$291,084,080.00	\$118,053,223.55	

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Administration Student Events Projects	0000	7141	\$2,900.00	\$2,900.00
ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$38,406.00	\$38,406.00
AmeriCorps	9010	6289	(\$107,135.00)	(\$107,135.00)
AmeriCorps	9012	6289	\$126,984.00	\$126,984.00
AmeriCorps Carryover	9010	6269	(\$64,026.00)	(\$64,026.00)
AmeriCorps Carryover	9012	6269	\$72,761.00	\$72,761.00
Apprenticeship	0000	4205	\$1,789,783.00	\$1,789,783.00
Artists in Schools	9010	7248	\$26,613.00	\$26,613.00
ATP - Active Transportation Program - Redwood School Campus	7810	5294	\$150,000.00	\$150,000.00
ATP - Active Transportation Program - San Joaquin County Office of Education Campus	7810	5293	\$271,428.00	\$271,428.00
BEA - Business Education Alliance Partnerships	0000	5079	(\$15,000.00)	(\$15,000.00)
Bus Driver Training	0000	5323	\$12,000.00	\$12,000.00
CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover	7810	6254	\$51,194.00	\$51,194.00
CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$23,730.00	\$23,730.00
CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$34,337.00	\$34,337.00
CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$47,470.00	\$47,470.00
Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$20,132.00	\$20,132.00
CASEL - Capitol Area Science Education Leaders	0000	6144	\$0.00	\$8,387.00
CEDR - Center for Educational Development & Research	0000	5025	(\$72,561.00)	(\$268,481.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
CEDR Relocation	0000	5134	\$0.00	\$71,000.00
Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$8,356.00	\$8,356.00
CISC - Curriculum & Instruction Steering Committee - Science	9010	7136	\$2,425.00	\$2,425.00
Classified School Employee Grant - Fund 02	9010	5994	(\$80,000.00)	(\$80,000.00)
Classified School Employee Grant - Fund 02	0000	5994	\$80,000.00	\$80,000.00
CMD - Corpsmember Development	7810	5288	(\$1,600.00)	(\$1,600.00)
Code Camp	9010	5056	(\$48,740.00)	(\$48,740.00)
COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$6,000.00	\$6,000.00
COE - County Office of Education - Foundation Award - Math Olympiad	9010	7466	\$1,000.00	\$1,000.00
COE - County Office of Education - Foundation Award - Mock Trial	9010	7431	\$5,700.00	\$5,700.00
COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$2,500.00	\$2,500.00
COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts	9010	7465	\$2,440.00	\$2,440.00
COE - County Office of Education - Foundation Award - Science Fair	9010	7434	\$3,500.00	\$3,500.00
COE - County Office of Education - Foundation Award - Science Olympiad	9010	7435	\$7,700.00	\$7,700.00
COE - County Office of Education - Foundation Award - Spelling Bee	9010	7437	\$1,250.00	\$1,250.00
COE - County Office of Education - Foundation Award - Student Event Website	9010	7439	\$1,300.00	\$1,300.00
COE - County Office of Education - Foundation Award - Student Events Catalog	9010	7462	\$3,500.00	\$3,500.00
COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$3,907.00	\$3,907.00
COE - County Office of Education - Foundation Administration	9010	7430	\$2,000.00	\$2,000.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
COE - County Office of Education Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$43,451.00	\$61,979.00
COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs	6500	3201	\$41,857.00	\$41,857.00
COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy	6500	3213	\$15,779.00	\$15,779.00
College & Career	9010	6299	\$1,500.00	\$6,500.00
College Readiness	7338	3454	\$0.00	\$26,982.00
Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$14,679.00
Community Schools - Instructional Administration	0240	3600	\$0.00	\$80,322.00
Community Schools - Instructional Program	0240	3020	\$791,239.00	\$305,177.00
Community Schools - one.Resource	0240	3110	\$0.00	\$14,027.00
Community Schools - School Administration	0240	3610	\$0.00	\$152,849.00
Community Schools - Student Services Department	0240	3922	\$0.00	\$24,203.00
Conservation Corps Building	0000	5137	\$106,331.00	\$365,000.00
COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$0.00	\$6,849.00
COSP One-time Discretionary Funds	0000	3444	\$276,733.00	\$276,733.00
Countywide Music Coordination	0000	7260	(\$16,530.00)	(\$16,530.00)
Court/Camps - Instructional Administration	0240	3600	\$0.00	\$10,554.00
Court/Camps - Instructional Program	0240	3010	(\$2,793.00)	(\$51,555.00)
Court/Camps - School Administration	0240	3610	\$0.00	\$36,394.00
Court/Camps - Student Services Department	0240	3922	\$0.00	\$1,814.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Creative Child Care Nursing Services	9010	6345	(\$98,722.00)	(\$98,722.00)
CREEC - California Regional Environmental Education Community - EEGP - Environmental Education Grant Program	7810	6200	(\$73,931.00)	(\$73,931.00)
CTEC - Career & Technical Education Center Building Expenses	0000	5180	\$0.00	(\$1,080,000.00)
CTEIC - Career Technical Education Incentive Grant	6387	6596	\$48,391.00	\$48,391.00
Deferred Maintenance - COSP - County Operated Schools & Programs	0620	3711	(\$6,860.00)	\$0.00
Deferred Maintenance - General Fund	0620	5711	(\$4,000.00)	\$0.00
Deferred Maintenance - Special Education	0620	1711	(\$2,651.00)	\$0.00
Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$6,860.00	\$6,860.00
Deferred Maintenance Technology - General Fund	0620	5712	\$4,000.00	\$4,000.00
Deferred Maintenance Technology - Special Education	0620	1712	\$2,651.00	\$2,651.00
Delta Institute California Water	7810	7163	\$0.00	\$273.00
DSSP - Delta Sierra Science Project	9010	7192	(\$27,407.00)	(\$27,407.00)
DSSP - Delta Sierra Science Project	9012	7192	\$27,407.00	\$27,407.00
Duplicating (Print Shop) - COSP - County Operated Schools & Programs	9010	3115	\$18,623.00	\$18,623.00
Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program	0000	7202	(\$74,400.00)	\$0.00
Economic Uncertainties	0000	0000	(\$164,788.00)	\$0.00
Economic Uncertainties	0000	0000	\$164,788.00	\$0.00
Economic Uncertainties - Fund 02	9010	0000	\$3,214.00	\$0.00
Economic Uncertainties - Fund 02	0000	0000	(\$3,214.00)	\$0.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Education Services - Educational Technology	0000	6830	\$39,500.00	\$39,500.00
Education Services - Main	0000	6800	\$544,288.00	\$13,240.00
Education Services - School Support	0000	6825	\$35,015.00	\$35,015.00
Education Services - Science	0000	6810	\$52,556.00	\$52,556.00
Education Services - State/Federal Programs	0000	6820	\$2,236.00	\$2,236.00
Educational Services Reserves	0000	6799	(\$537,022.00)	\$0.00
Emergency Preparedness	0000	7350	\$2,398.00	\$2,398.00
Fab Lab	0000	7109	(\$193,816.00)	(\$331,793.00)
Foster Youth Services	7366	3935	\$111,872.00	\$111,872.00
Fremont Street Operations	0000	5133	\$156,878.00	\$0.00
Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	\$0.00	\$15,000.00
Health/Physical Education	9010	7300	\$0.00	\$92.00
HSA - Human Services Agency - Food Service Certification	9010	6594	\$0.00	\$2,901.00
i3 Make Sense of Science	9010	6167	(\$50,000.00)	(\$50,000.00)
i3 Make Sense of Science	9012	6167	\$50,000.00	\$50,000.00
Indirect Support Costs	0000	5201	\$0.00	(\$8,315.00)
Information Technology - Administration/Technical	0000	5225	\$4,775.00	\$0.00
Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover	9010	6368	\$526.00	\$526.00
LCFF - Local Control Funding Formula	0000	0000	(\$143,558.00)	\$0.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
LCFF - Local Funding Formula Implementation Professional Development - Special Education	0000	1401	\$0.00	\$20,859.00
Lottery Restricted - Court/Community Schools	6300	3006	\$16,530.00	\$16,530.00
Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs	6300	4096	\$0.00	\$3,100.00
Lottery Restricted Adults In Corrections Transfer	6300	4102	\$661.00	\$661.00
Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$10,528.00	\$10,528.00
Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$0.00	\$80.00
Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	(\$1,280.00)	(\$1,280.00)
Lottery Unrestricted - Special Education	1100	1025	\$4,318.00	\$0.00
Lottery Unrestricted - Technology Support	1100	5005	\$13,566.00	\$0.00
MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9010	7901	(\$317,263.00)	\$0.00
MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9012	7901	\$330,850.00	\$0.00
MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	(\$627,899.00)	\$0.00
MAA - Medi-Cal Administrative Agency - General Administration	9012	7900	\$777,275.00	\$0.00
MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	(\$46,699.00)	\$0.00
MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9012	7902	\$49,506.00	\$7,131.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	(\$14,231.00)	\$0.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9012	7904	\$16,629.00	\$15,705.00
MAA #5 - Medi-Cal Administrative Agency - Services	9010	7905	(\$160,037.00)	(\$160,037.00)
MAA #5 - Medi-Cal Administrative Agency - Services	9012	7905	\$160,037.00	\$160,037.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Maintenance & Operations	0000	5700	\$74,513.00	\$74,513.00
Mandated Costs	0000	5206	\$16,490.00	\$0.00
McFall Planning	0000	5136	(\$2,800,000.00)	(\$2,800,000.00)
McKinney Vento Homeless Assistance Act COSP - County Operated Schools & Programs	5630	3431	(\$7,000.00)	(\$7,000.00)
Medi-Cal Comprehensive Health	9010	6511	\$209,199.00	\$242,120.00
Migrant Education - Administration	3060	6080	(\$3,488.00)	\$185.00
Migrant Education - Centralized Services	3060	6082	\$0.00	(\$9,948.00)
Migrant Education - Linden	3060	6095	\$0.00	(\$180.00)
Migrant Education - Lodi	3060	6094	\$0.00	(\$511.00)
Migrant Education - Manteca	3060	6096	\$0.00	\$10,706.00
Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$21.00
Migrant Education - Parent Participation	3060	6084	\$0.00	(\$500.00)
Migrant Education - School Readiness	3060	6085	\$0.00	(\$2,894.00)
Migrant Education - Stockton	3060	6093	\$0.00	(\$367.00)
Migrant Education - Summer School Administration	3061	6080	\$3,488.00	\$315.00
Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$2,894.00
Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$25.00
Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$300.00
Migrant Education - Summer School Manteca	3061	6096	\$0.00	(\$25.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	(\$21.00)
Migrant Unallowable Expenses	0000	5880	\$734.00	\$734.00
Miscellaneous Building Expenses	0000	5186	\$0.00	\$500.00
Miscellaneous Recycling Revenues	9010	5287	\$0.00	\$10,987.00
Miscellaneous Revenue	0000	5001	\$194,032.00	\$0.00
Miscellaneous Revenue - Charter Fees	0000	5002	\$59,162.00	\$0.00
Miscellaneous Revenue - COSP - County Operated Schools & Programs	9010	3002	\$2,377.00	\$2,377.00
Music Services	9010	7270	\$0.00	\$992.00
National Guard Start Up	0000	5146	(\$19,247.00)	\$0.00
Natural Resources Fee for Service - Federal Contracts	5810	6268	\$6,530.00	\$6,530.00
Natural Resources Fee For Services	9010	6268	\$0.00	\$43,948.00
Nelson Center Facilities Building Expenses	0000	5150	\$0.00	(\$122,917.00)
New Energy Academy	7220	3836	(\$30,000.00)	(\$30,000.00)
New Hope Nursing Services	9010	6356	(\$7.00)	(\$7.00)
North Central Valley STEM Center	9010	6168	\$0.00	\$6,249.00
Oak View Nursing Services	9010	6346	\$33,327.00	\$33,327.00
Outdoor Education	0723	7600	\$10,710.00	\$10,710.00
Outdoor Education	0000	7600	(\$10,710.00)	(\$10,710.00)
Personnel External Services	0000	5300	\$38,663.00	\$38,663.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
PGIM - Prudential Global Investment Management	9010	6256	\$17,000.00	\$17,000.00
PNCC - Project Navigate Constructive Change	9010	6258	\$102.00	\$102.00
Property & Liability Losses	0000	5705	\$8,742.00	\$8,742.00
Redevelopment	9019	5800	\$153,010.00	\$153,010.00
RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	(\$3,088.00)	\$0.00
River Island Nursing Services	9010	6344	\$64,453.00	\$64,453.00
Routine Maintenance & Repair Requirement	8150	5701	\$28,835.00	\$28,835.00
Routine Maintenance & Repair Requirement	0000	5701	(\$28,835.00)	(\$28,835.00)
Salaries & Benefits GF - General Fund Unrestricted	0000	5000	\$81,414.00	\$81,414.00
San Joaquin County Network Program Carryover	9010	6384	(\$1,269.00)	(\$1,269.00)
School Improvement - RSDSS - Regional System of District School Support Carryover	3020	6388	\$425.00	\$425.00
SEIS - Special Education Information System	9010	5021	\$0.00	(\$8,431.00)
SELPA - Special Education Local Planning Area - School Wide Positive Behavior Support	9010	2188	(\$1,507.00)	\$0.00
SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2219	\$8,556.00	\$8,556.00
SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$4,238.00	\$0.00
SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	(\$60,599.00)	\$0.00
SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9012	7908	\$61,918.00	\$0.00
SELPA - Special Education Local Planning - Mental Health Part B - IDEA - Individuals with Disabilities Education Average Daily Attendance (ADA) Allocation	3327	2324	\$13,014.00	\$13,014.00
SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	(\$322,096.00)	\$6,725.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$0.00	(\$895.00)
SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$0.00	(\$33,785.00)
SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$1,507.00	\$0.00
SJCOE - San Joaquin County Office of Education GED Testing Center	9010	4300	\$0.00	\$10,987.00
SJCOE Special Needs	0000	6001	\$15,000.00	\$1,221.00
Sky Mountain Camp	0000	7204	\$134,556.00	\$134,556.00
Special Ed One-Time Discretionary Funds	0000	1314	\$107,592.00	\$107,592.00
Special Education	6500	1000	(\$1,169,989.00)	\$0.00
Special Education - Charter Decline Adj Reserve	6500	1013	(\$134.00)	\$0.00
Special Education - Child Nutrition / Food Services	5310	1690	\$11,107.00	\$11,107.00
Special Education - DIS - Designated Instructional Services - Contracted Services	6500	1800	\$49,400.00	\$49,400.00
Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	(\$179,655.00)
Special Education - Infant Discretionary	6515	1112	\$394.00	\$394.00
Special Education - Infants	6510	1040	\$6,519.00	\$6,519.00
Special Education - Instructional Administration	6500	1600	\$0.00	\$3,742.00
Special Education - Lottery Restricted	6300	1026	\$7,065.00	\$0.00
Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9012	7903	\$358,317.00	\$98,313.00
Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	(\$346,448.00)	(\$9,000.00)
Special Education - Maintenance & Operations	6500	1700	\$0.00	\$11,547.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	(\$4,209.00)	\$0.00
Special Education - Mental Health Prop 98	6512	1322	(\$7,214.00)	(\$7,214.00)
Special Education - Preschool Local Entitlements	3320	1100	(\$274,888.00)	(\$274,888.00)
Special Education - Preschool Local Entitlements	3310	1100	\$274,888.00	\$274,888.00
Special Education - Pupil Services	6500	1500	\$0.00	(\$14,754.00)
Special Education - School Administration	6500	1610	\$0.00	\$29,320.00
Special Education - SDC - Special Day Class	6500	1020	\$0.00	(\$1,020,446.00)
Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services	6500	2050	\$0.00	\$257.00
Special Education - Venture Academy - Mental Health Services	6512	3214	\$8,424.00	(\$1,202.00)
Special Education Instructional Assistant Recruitment	0000	1804	\$0.00	\$10,794.00
STEM - Science, Technology, Engineering and Mathematics Education Kits	9010	7112	\$0.00	\$11,503.00
TCSJ - Teachers College of San Joaquin Building Expenses	0000	5175	\$0.00	(\$2,500,000.00)
Teachers College of San Joaquin - Cal Ed - Fund 02	9012	5992	\$91,258.00	\$91,258.00
Teachers College of San Joaquin - Fund 02	9010	6006	(\$137,255.00)	(\$259,276.00)
Team Bianchi Nursing Services	9010	6347	\$33,327.00	\$33,327.00
Team Charter Nursing Services	9010	6348	\$101,438.00	\$101,438.00
Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$447.00	\$447.00
Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$71,916.00	\$71,916.00
Title II Part A - NCLB - No Child Left Behind - Improving Teacher Quality	4035	6161	\$29,539.00	\$29,539.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Title III - LEP - Limited English Proficient - Consortium Carryover	4203	6113	(\$3,298.00)	(\$3,298.00)
Title III NCLB - No Child Left Behind - LEP - Limited English Proficient - Consortium	4203	6112	\$5,059.00	\$5,059.00
Title III NCLB - No Child Left Behind Year 4 Technical Assistance 7/1/17-9/30/19	4204	6116	(\$12,991.00)	(\$12,991.00)
TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	(\$2,800.00)	\$0.00
Transition Budget	0000	5080	\$10,000.00	\$10,000.00
Transportation - Special Education	0724	1650	\$12,179.00	\$12,179.00
Transworld Plant Development	0000	5067	\$0.00	\$280,000.00
Transworld Solar Project	0000	5147	\$0.00	\$15,000.00
Tulare Online Advertisement	9010	5022	\$204,830.00	\$204,830.00
TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$3,867.00	\$3,867.00
TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$670.00	\$670.00
TUPE - Tobacco Use Prevention Education - Prop 56	6685	6325	\$59,980.00	\$59,980.00
TUPE - Tobacco Use Prevention Education Healthy Kids	6650	6330	\$200,000.00	\$200,000.00
VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$0.00	(\$1,100,000.00)
Vehicle Maintenance	0000	5702	\$0.00	\$325,000.00
Venture II Building Expenses	0000	5190	\$3,733,147.00	\$3,800,000.00
WEC - Wentworth Education Center Building Expenses	0000	5140	\$0.00	(\$1,800,000.00)
Williams Case Settlement	0385	7285	\$1,909.00	\$1,909.00
Worknet - Youth Education Services	9010	6275	(\$880,000.00)	(\$880,000.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Worknet - Youth Education Services	9012	6275	\$880,000.00	\$880,000.00
YouthBuild of San Joaquin DOL 5 - Department of Labor	5810	6259	(\$18,724.00)	(\$18,724.00)
Total Revisions			\$5,135,392.00	(\$878,791.00)

COURT/CAMPS ANALYSIS
2018-19 FIRST INTERIM FINANCIAL REPORT - COURT/CAMPS RESOURCE 0240

REVENUES - Resource 0240		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
		<i>Statewide Avg.</i>	<i>Type</i>	<i>SJCOE Rate</i>					
	<i>Rates per ADA</i>	\$9,430.46	"C"	\$9,712.49					Revenue
Line #	Description								
1	Total Court/Camps ADA & Revenue		155.00	\$1,505,436					\$1,505,436.00
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$7,255.00)
4	Total Revenue								\$1,498,181.00
5	Unaudited Beginning Balance 7/1/18								\$0.00
6	Total Resources								\$1,498,181.00
EXPENDITURES - Resource 0240									
Line #	Description	Mgmt Codes							Expenditures
7	Instructional Program - Court/Camps	3010							\$904,213.00
8	Direct Charges from Community	3010							(\$137,882.00)
9	Instructional Administration	3600							\$52,145.00
10	School Administration	3610							\$261,279.00
11	Student Services Bldg.	3650							\$28,112.00
12	Human Resources Department	3920							\$2,727.00
13	Student Services	3922							\$235,904.00
14	Technology	3923							\$151,683.00
15	Total Court/Camps Expenditures								\$1,498,181.00
16	Total Resources								\$1,498,181.00
17	Less Expenditures								\$1,498,181.00
18	Estimated Ending Balance 6/30/19								\$0.00

COMMUNITY SCHOOLS ANALYSIS
2018-19 FIRST 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. \$9,430.46	TYPE "C"	SJCOE Rate \$9,712.49	TYPE "A & B & D"	District Avg. District Transfer \$11,082.29	Revenue
1	Community Schools LCFF		1031.00	\$10,013,577			\$10,013,577.00
2	<i>Sub-Total Community Schools LCFF</i>			<i>\$10,013,577</i>			<i>\$10,013,577.00</i>
3	One Charter LCFF		160.00	\$1,553,998			\$1,553,998.00
4	Building Futures LCFF		20.00	\$194,250			\$194,250.00
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						\$1,883,293.00
10	Total Community Schools LCFF			\$11,761,825			\$14,368,009.00
11	Community School Funding						\$9,166,420.00
12	EPA Entitlement						\$5,201,589.00
13	Community School (A/B) & (D) LCFF Transfer from District				176.00	\$1,950,483	\$1,950,483.00
14	Transfer - One Charter LCFF						(\$1,553,998.00)
15	Transfer - BFA LCFF						(\$194,250.00)
16	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						(\$114,688.00)
17	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						(\$109,527.00)
18	Sub-Total Community Schools LCFF						\$14,346,029.00
19	LCFF Contribution to CTE						\$1,066,289.00
20	CTE Revenues Calworks						\$0.00
21	Career Academy of Cosmetology (CAC)						\$154,000.00
22	CTE Culinary Arts						\$1,000.00
23	Discovery ChalleNGe Academy						\$0.00
24	Community School Miscellaneous Revenue						\$0.00
25	Beacon (Mental Health Dollars)						\$210,000.00
26	Contribution to Beacon (Mental Health Dollars)						\$0.00
27	Contribution to COSP Special Education						(\$488,595.00)
28	Contribution to Print Shop						(\$41,118.00)
29	Contribution to Food Service						(\$271,235.00)
30	Contribution to Federal Building						(\$165,018.00)
31	Contribution From Deferred Maint.						\$0.00
32	Contribution to McKinney Homeless						\$0.00
33	Deferred Maintenance						(\$165,373.00)
34	Prior Years Repayments						\$0.00
35	General Fund Contribution						\$0.00
36	Total Revenue						\$14,645,979.00
37	Unaudited Beginning Balance 7/1/18						\$4,261,662.46
38	Total Resources						\$18,907,641.46

EXPENDITURES - Resource 0240				
Line #	Description	Mgmt Codes		Expenditures
1	Instructional Program - Community Schools	3020		\$7,168,957.00
2	Direct Charges to Court	3020		\$137,882.00
3	Interfund Transfer to BFA	3020		\$74,806.00
4	Instructional Program - Community Schools <i>Goal 3800</i>	3020		\$66,899.00
5	Community COSP CTE	3021		\$66,292.00
6	COSP Mental Health Services	3022		\$370,521.00
7	Summer School	3100		\$146,828.00
8	Hourly Program	3101		\$0.00
9	One.Resource	3110		\$106,880.00
10	TLC Transitional Learning Center	3180		\$0.00
11	Probation Services	3190		\$487,060.00
12	Instructional Administration	3600		\$344,822.00
13	School Administration	3610		\$2,142,213.00
14	Student Services Building	3650		\$128,065.00
15	Human Resources Department	3920		\$7,272.00
16	Student Services	3922		\$1,185,678.00
17	Technology	3923		\$284,994.00
18	CTE Administration	3926		\$405,004.00
19	Discovery Youth ChalleNGe (National Guard)	3927		\$1,612,902.00
20	CTE Revenues	4001		\$0.00
21	Career Academy of Cosmetology (CAC)	4003		\$569,605.00
22	CTE Culinary Arts	4017		\$19,537.00
23	Total Community Schools Expenditures			\$15,326,217.00
24	Total Resources			\$18,907,641.46
25	Less Expenditures			\$15,326,217.00
26	Estimated Ending Balance 6/30/19			\$3,581,424.46

**SPECIAL EDUCATION ANALYSIS
2018-19 FIRST 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	Column B	Column C	Column D	Column E	Column F	Column G	Column H
		Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-18	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-19
1	County Taxes - Special Education	6500	1000	\$0.00	\$3,659,109.00		\$3,659,109.00	\$0.00	\$3,659,109.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$734,443.00		\$734,443.00	\$734,443.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$46,100.00		\$46,100.00	\$242,189.00	(\$196,089.00)
4	District LCFE Transfer	6500	1000	\$0.00	\$5,485,870.00		\$5,485,870.00	\$0.00	\$5,485,870.00
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	\$12,019.00		\$12,019.00	\$0.00	\$12,019.00
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	\$2,218,500.00	(\$2,218,500.00)
10	Special Day Class	6500	1020	\$0.00	\$0.00	\$660,649.00	\$660,649.00	\$20,729,302.00	(\$20,068,653.00)
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	\$6,319,834.00	(\$6,319,834.00)
13	Pupil Services (SICOE LCFE = \$42,000)	6500	1500	\$0.00	\$42,000.00		\$42,000.00	\$922,209.00	(\$880,209.00)
14	Instructional Administration	6500	1600	\$0.00	\$0.00		\$0.00	\$783,708.00	(\$783,708.00)
15	School Administration	6500	1610	\$0.00	\$0.00		\$0.00	\$2,592,841.00	(\$2,592,841.00)
16	Maintenance & Operations	6500	1700	\$0.00	\$0.00		\$0.00	\$1,712,248.00	(\$1,712,248.00)
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	\$226,091.00	(\$226,091.00)
19	State Local Assistance Backfill	6501	1032	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
20	SDC Infants	6510	1040	\$0.00	\$247,074.00		\$247,074.00	\$247,074.00	\$0.00
21	SUBTOTAL SP ED COUNTY PROGRAM - AB602				\$10,041,398.00	\$660,649.00	\$10,702,047.00	\$36,728,439.00	(\$26,026,392.00)
22	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$196,089.00	\$196,089.00	\$0.00	\$196,089.00
23	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$26,026,392.00	(\$196,089.00)	\$25,830,303.00	\$0.00	\$25,830,303.00
24	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	TOTAL SP ED COUNTY PROGRAM - AB602				\$36,067,790.00	\$660,649.00	\$36,728,439.00	\$36,728,439.00	\$0.00
26	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	\$260,649.00	\$567,858.00	(\$260,649.00)	\$567,858.00	\$0.00	\$567,858.00
27	Special Ed County Program Mid-Year Growth Reserve	6500	1027	\$249,002.13	\$0.00	\$0.00	\$249,002.13	\$0.00	\$249,002.13
28	Special Ed County Program NPS / EIBT Reserve	6500	1028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	\$400,000.00	\$0.00	(\$400,000.00)	\$0.00	\$0.00	\$0.00
30	Special Ed County Program Reserve	6500	1090	\$323,891.76	\$6,374.00	\$0.00	\$330,265.76	\$0.00	\$330,265.76
31	TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602			\$1,233,542.89	\$574,232.00	(\$660,649.00)	\$1,147,125.89	\$0.00	\$1,147,125.89
32	TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602			\$1,233,542.89	\$36,642,022.00	\$0.00	\$37,875,564.89	\$36,728,439.00	\$1,147,125.89

\$36,642,022.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2018-19 FIRST INTERIM FINANCIAL REPORT**

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

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
Line #	Description	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-18	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-19
1	SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS							
2	Special Ed - One Time Discretionary Funds	0000	1314	\$0.00	\$107,592.00	\$107,592.00	\$107,592.00	\$0.00
3	Special Ed - Professional Development LCFF	0000	1401	\$50,701.74	\$0.00	\$50,701.74	\$20,859.00	\$29,842.74
4	Special Ed - Materials & Supplies LCFF	0000	1402	\$24,534.47	\$0.00	\$24,534.47	\$0.00	\$24,534.47
5	Special Ed - Instructional Assistant Recruitment	0000	1804	\$27,140.68	\$0.00	\$27,140.68	\$20,296.00	\$6,844.68
6	Special Ed - Carl Washington	0405	1352	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Special Ed - Deferred Maintenance	0620	1711	\$3,029,151.93	\$144,705.00	\$3,173,856.93	\$1,230,900.00	\$1,942,956.93
8	Special Ed - Deferred Maintenance Technology	0620	1712	\$0.00	\$168,962.00	\$168,962.00	\$168,962.00	\$0.00
9	Special Ed - Transportation - LCFF Contribution	0724	1650	\$0.00	\$638,628.00	\$638,628.00	\$638,628.00	\$0.00
10	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$6,283,354.00	\$6,283,354.00	\$6,283,354.00	\$0.00
11	Special Ed - Unrestricted Lottery	1100	1025	\$104,410.25	\$46,934.00	\$151,344.25	\$42,616.00	\$108,728.25
12	Special Ed - Preschool Local Entitlements	3310	1100	\$0.00	\$274,888.00	\$274,888.00	\$274,888.00	\$0.00
13	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$59,600.00	\$59,600.00	\$59,600.00	\$0.00
14	Special Ed - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00
15	Special Ed - Medi-Cal Billing Option	5640	6510	\$569,191.15	\$175,896.00	\$745,087.15	\$175,896.00	\$569,191.15
16	Special Ed - Educator Effectiveness	6264	1459	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	Special Ed - English Language Acquisition Program	6286	1414	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	Special Ed - Restricted Lottery	6300	1026	\$136,371.72	\$35,086.00	\$171,457.72	\$28,021.00	\$143,436.72
19	Special Ed - DIS Contracts	6500	1800	\$0.00	\$49,400.00	\$49,400.00	\$49,400.00	\$0.00
20	Special Ed - Mental Health Services Prop 98	6512	1322	\$0.00	\$736,578.00	\$736,578.00	\$736,578.00	\$0.00
21	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$7,243.00	\$7,243.00	\$7,243.00	\$0.00
22	Special Ed - MAA #3 - Special Ed	9010	7903	\$346,447.89	(\$346,448.00)	(\$0.11)	\$0.00	(\$0.11)
23	Special Ed - MAA #3 - Special Ed	9012	7903	\$0.00	\$358,317.00	\$358,317.00	\$98,313.00	\$260,004.00
24	TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS			\$4,287,949.83	\$8,832,293.00	\$13,120,242.83	\$10,034,704.00	\$3,085,538.83

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2018-19 FIRST INTERIM FINANCIAL REPORT**

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

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
Line #	Description	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-18	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-19
25	SELPA RESTRICTED BUDGETS							
26	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
27	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	\$0.00	\$807,824.00	\$807,824.00	\$807,824.00	\$0.00
28	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,476.00	\$3,476.00	\$3,476.00	\$0.00
29	SELPA - ADR Grant Alt. Dispute Resolution Expansion	3395	2219	\$0.00	\$15,095.00	\$15,095.00	\$15,095.00	\$0.00
30	SELPA - ADR Grant Alt. Dispute Resolution	3395	2220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	SELPA - Behavioral Intervention Program Services	5810	2145	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$32,859.96	\$147,490.00	\$180,349.96	\$147,490.00	\$32,859.96
33	SELPA - Low Incidence- CTE Apportionment	6500	2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34	SELPA - Out of Home Care	6500	2030	\$5,276,449.31	\$1,912,800.00	\$7,189,249.31	\$1,051,859.00	\$6,137,390.31
35	SELPA - Regionalized Services	6500	2060	\$635,299.36	\$417,167.00	\$1,052,466.36	\$456,770.00	\$595,696.36
36	SELPA - Program Specialist	6500	2070	\$501,914.02	\$625,751.00	\$1,127,665.02	\$648,788.00	\$478,877.02
37	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
38	SELPA - Psych Services - Contracted	6500	2500	\$13,299.08	\$318,302.00	\$331,601.08	\$318,302.00	\$13,299.08
39	SELPA - Mental Health Services Prop 98	6512	2322	\$794,184.57	\$659,843.00	\$1,454,027.57	\$1,134,027.00	\$320,000.57
40	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
41	SELPA - Common Core State Standards Implementation	7405	6902	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	SELPA - Inservice Administration Budget	9010	2160	\$45,094.08	\$44,553.00	\$89,647.08	\$38,000.00	\$51,647.08
43	SELPA - CAPTAIN	9010	2161	\$8,435.04	\$24,006.00	\$32,441.04	\$24,006.00	\$8,435.04
44	SELPA - 504 Trainings	9010	2162	\$11,157.21	\$0.00	\$11,157.21	\$0.00	\$11,157.21
45	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$38,074.35	\$23,000.00	\$61,074.35	\$23,000.00	\$38,074.35
46	SELPA - LHS Winter Symposium	9010	2170	\$73,670.52	\$23,500.00	\$97,170.52	\$23,500.00	\$73,670.52
47	SELPA - Autism Forum	9010	2175	\$7,239.70	\$5,800.00	\$13,039.70	\$5,800.00	\$7,239.70
48	SELPA - Schoolwide Positive Behavior Supports	9010	2188	\$6,553.26	(\$6,553.00)	\$0.26	\$0.00	\$0.26
49	SELPA - Workability Region IV	9010	2202	\$1,380.93	\$0.00	\$1,380.93	\$549.00	\$831.93
50	SELPA - MAA #8 - SELPA 10%	9010	7908	\$60,599.50	(\$60,599.00)	\$0.50	\$0.00	\$0.50
51	SELPA - MAA #8 - SELPA 10%	9012	7908	\$0.00	\$61,918.00	\$61,918.00	\$0.00	\$61,918.00
52	TOTAL SELPA RESTRICTED BUDGETS			\$7,506,210.89	\$5,349,817.00	\$12,856,027.89	\$5,024,930.00	\$7,831,097.89
53	TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS			\$11,794,160.72	\$14,182,110.00	\$25,976,270.72	\$15,059,634.00	\$10,916,636.72
54	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS			\$13,027,703.61	\$50,824,132.00	\$63,851,835.61	\$51,788,073.00	\$12,063,762.61
55	INTERNAL SJCOE MENTAL HEALTH BUDGETS							
56	SJCOE Venture Academy - Mental Health - Pre Referral	6500	3204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
57	SJCOE COSP - Mental Health Services	6512	3209	\$100,152.36	\$27,261.00	\$127,413.36	\$27,261.00	\$100,152.36
58	SJCOE Venture Academy - Mental Health Services	6512	3214	\$8,024.07	\$50,065.00	\$58,089.07	\$41,867.00	\$16,222.07
59	TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS			\$108,176.43	\$77,326.00	\$185,502.43	\$69,128.00	\$116,374.43
60	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH			\$13,135,880.04	\$50,901,458.00	\$64,037,338.04	\$51,857,201.00	\$12,180,137.04

**SPECIAL EDUCATION ANALYSIS PASS THRU
2018-19 FIRST INTERIM FINANCIAL REPORT**

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-18	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-19
	SPECIAL EDUCATION PASS THRU - FUND 10							
1	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture, RITA #2	3310	0000	\$0.00	\$9,212,608.00	\$9,212,608.00	\$9,212,608.00	\$0.00
2	Local Assistance Grant - Districts	3310	0000	\$0.00	\$1,022,460.00	\$1,022,460.00	\$1,022,460.00	\$0.00
3	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$292,074.00	\$292,074.00	\$292,074.00	\$0.00
4	Preschool Local Entitlements (SJCOE/Districts)	3320	0000	\$0.00	\$1,233,347.00	\$1,233,347.00	\$1,233,347.00	\$0.00
5	AB602 District Revenue	6500	1000	\$0.00	\$5,358,543.00	\$5,358,543.00	\$5,358,543.00	\$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	\$26,687,041.00	\$26,687,041.00	\$26,687,041.00	\$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	\$4,855,755.00	\$4,855,755.00	\$4,855,755.00	\$0.00
14	State Preschool One-Time (SJCOE/Districts)	6513	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	TOTAL SPECIAL EDUCATION PASS THRU - FUND 10			\$0.00	\$48,686,362.00	\$48,686,362.00	\$48,686,362.00	\$0.00

San Joaquin County SELPA
2018-19
AB602 SELPA Funding Documents
1st Interim AB602

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San Joaquin County SELPA

2018-19

1st Interim AB602

Assumptions

Revenue

2018-19 COLA ~ 2.71% COLA

2018-19 Updated Projected ADA ~ SELPA ADA

2018-19 Updated AB602 Calculations

2018-19 District LCFF Transfer based on LCFF per ADA methodology

2018-19 Special Education Taxes based on CY

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal Approved ~ with 10% reduction

Salaries ~ Step & Column Increase; Salary Settlement for 18-19 ~ 2% on-schedule and 2% off-schedule

Indirect cost rate ~ 9.87%

Other

Additional Charter Decline Adjustment funds from CAVA's notification to leave the SELPA in 18-19 will be reserved for future years

SJCOE SELPA Comparison of Funding Models - 2018-19 1st Interim vs May Budget

Col A	Col B	Col C 2018-19	Col D 2018-19	Col E Differences	
Line #	Description	1st Interim AB602	May Budget AB602	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
2.	Prior Yr Base Entitlement	\$ 36,765,073	\$ 36,767,113	\$ (2,040)	
3.	Base Proration Factor	0.97	0.97	-	
4.	Less Current Yr Special Ed Taxes	\$ (3,659,109)	\$ (3,533,026)	\$ (126,083)	change in property taxes
5.	Rate Per ADA Base Prorated	\$ 32,003,012	\$ 32,131,074	\$ (128,062)	
6.	COLA Prorated	\$ 1,023,607	\$ 1,023,663	\$ (56)	
7.	Growth Funding (Decline Adjustment)	\$ -	\$ -	\$ -	
8.	Sub-Total State Aid	\$ 33,026,619	\$ 33,154,737	\$ (128,118)	
9.	Total SELPA Revenues Estimated	\$ 36,685,728	\$ 36,687,763	\$ (2,035)	
10.	Special Ed County Program Budget				
11.	Total Special Ed County Program Revenues	\$ 10,041,398	\$ 9,450,885	\$ 590,513	Increase in property taxes and district LCFF transfer \$
12.	Total Special Ed County Program Expenditures	\$ (36,728,439)	\$ (37,880,802)	\$ 1,152,363	S & B from the fall out of vacancies and new teachers replacing higher paid veteran teachers
13.	Net Special Ed County Program - Unfunded Costs	\$ (26,687,041)	\$ (28,429,917)	\$ 1,742,876	
14.	SELPA Funding Factor Determination				
15.	Total Estimated SELPA State Aid Revenues	\$ 33,026,619	\$ 33,154,737	\$ (128,118)	
16.	Less RS/PS	\$ (1,042,918)	\$ (1,042,918)	\$ -	
17.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
18.	Subtotal of SELPA Revenues	\$ 31,959,167	\$ 32,087,285	\$ (128,118)	
19.	Total Unfunded Special Ed County Program Costs	\$ (26,687,041)	\$ (28,429,917)	\$ 1,742,876	change due to details above
20.	Charter Decline Adjustment Reserve	\$ (567,858)	\$ (567,992)	\$ 134	
21.	Use of Charter Decline Adjustment Reserve	\$ 260,649	\$ 260,649	\$ -	
22.	Use of OOH Contribution Reserve	\$ 400,000	\$ 400,000	\$ -	
23.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
24.	Replenish Special Ed County Program Reserves to 1% Level	\$ (6,374)	\$ (10,583)	\$ 4,209	
25.	SELPA State Aid Revenues Available-Districts	\$ 5,358,543	\$ 3,739,442	\$ 1,619,101	
26.	SELPA Proration Factor	0.1676684189	0.1165396823	0.0511287	
27.	Total Special Education (State Aid & Special Ed Taxes)				
		2018-19	2018-19	Differences	
		Total SELPA Revenues	Total SELPA Revenues	Col C - D	
28.	LEA Funding				
29.	Banta	\$ 63,932	\$ 44,609	\$ 19,323	
30.	Escalon	\$ 221,879	\$ 154,820	\$ 67,059	
31.	Jefferson	\$ 178,175	\$ 124,326	\$ 53,849	
32.	Lammersville	\$ 371,383	\$ 259,133	\$ 112,250	
33.	Lincoln	\$ 706,147	\$ 492,669	\$ 213,478	
34.	Linden	\$ 169,809	\$ 118,282	\$ 51,527	
35.	Manteca	\$ 1,776,042	\$ 1,239,442	\$ 536,600	
36.	New Jerusalem	\$ 75,118	\$ 52,415	\$ 22,703	
37.	Ripon	\$ 242,369	\$ 169,076	\$ 73,293	
38.	Tracy	\$ 1,218,224	\$ 850,292	\$ 367,932	
39.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 335,465	\$ 234,378	\$ 101,087	
40.	Subtotal LEA Funding	\$ 5,358,543	\$ 3,739,442	\$ 1,619,101	If expenditure fall out materializes in 18-19 as in prior years, the amount to Districts will increase.
41.	SJCOE - Special Ed County Program	\$ 26,687,041	\$ 28,429,917	\$ (1,742,876)	
42.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
43.	RS/PS	\$ 1,042,918	\$ 1,042,918	\$ -	
44.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
45.	Charter Decline Adjustment Reserve	\$ 567,858	\$ 567,992	\$ (134)	
46.	Use of Charter Decline Adjustment Reserve	\$ (260,649)	\$ (260,649)	\$ -	
47.	Use of OOH Contribution Reserve	\$ (400,000)	\$ (400,000)	\$ -	
48.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
49.	Replenish Special Ed County Program Reserves to 1% Level	\$ 6,374	\$ 10,583	\$ (4,209)	
50.	SJCOE Special Ed Taxes	\$ 3,659,109	\$ 3,533,026	\$ 126,083	
51.	Total SELPA Revenues	\$ 36,685,728	\$ 36,687,763	\$ (2,035)	

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 - 2018-19 1st Interim vs 2017-18 Annual Accrual Aug 18

Col A	Col B	Col C 2018-19	Col D 2017-18	Col E Differences	
Line #	Description	1st Interim AB602	Annual Accrual Aug 2018	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
2.	Prior Yr Base Entitlement	\$ 36,765,073	\$ 36,042,327	\$ 722,746	change in base year over year
3.	Base Proration Factor	0.9700000000	0.9756017071	(0.00560171)	
4.	Less Current Yr Special Ed Taxes	\$ (3,659,109)	\$ (3,496,526)	\$ (162,583)	
5.	Rate Per ADA Base Prorated	\$ 32,003,012	\$ 31,666,430	\$ 336,582	
6.	COLA Prorated	\$ 1,023,607	\$ 572,124	\$ 451,483	applied 2.71% COLA for 18-19
7.	Growth Funding (Decline Adjustment)	\$ -	\$ 150,622	\$ (150,622)	PY protection due to decrease in ADA for 18-19 for CAVA leaving SELPA
8.	Sub-Total State Aid	\$ 33,026,619	\$ 32,389,176	\$ 637,443	
9.	Total SELPA Revenues Estimated	\$ 36,685,728	\$ 35,885,702	\$ 800,026	
10.	Special Ed County Program Budget				
11.	Total Special Ed County Program Revenues	\$ 10,041,398	\$ 9,443,137	\$ 598,261	Increase in property taxes and district LCFF transfer \$
12.	Total Special Ed County Program Expenditures	\$ (36,728,439)	\$ (30,770,696)	\$ (5,957,743)	change due to year to year budget increases/approved growth proposal
13.	Net Special Ed County Program - Unfunded Costs	\$ (26,687,041)	\$ (21,327,559)	\$ (5,359,482)	
14.	SELPA Funding Factor Determination				
15.	Total Estimated SELPA State Aid Revenues	\$ 33,026,619	\$ 32,389,176	\$ 637,443	
16.	Less RS/PS	\$ (1,042,918)	\$ (1,015,401)	\$ (27,517)	
17.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
18.	Subtotal of SELPA Revenues	\$ 31,959,167	\$ 31,349,241	\$ 609,926	
19.	Total Unfunded Special Ed County Program Costs	\$ (26,687,041)	\$ (21,327,559)	\$ (5,359,482)	change due to details above
20.	Charter Decline Adjustment Reserve	\$ (567,858)	\$ -	\$ (567,858)	reserve increased due to CAVA leaving SELPA in 18-19
21.	Use of Charter Decline Adjustment Reserve	\$ 260,649	\$ 260,650	\$ (1)	Last year of 1/3 use of the original reserve balance per Supts. Closed out for 18-19, part of reserve spent in 17-18, balance was moved to the mid year class reserve per Supts.
22.	Use of NPS/EIBT Reserve	\$ -	\$ 858,752	\$ (858,752)	Last year of 1/3 use of the original reserve balance per Supts.
23.	Use of OOHC Contribution Reserve	\$ 400,000	\$ 400,000	\$ -	
24.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
25.	Replenish Special Ed County Program Reserves to 1% Level	\$ (6,374)	\$ (7,044)	\$ 670	
26.	SELPA State Aid Revenues Available-Districts	\$ 5,358,543	\$ 11,534,040	\$ (6,175,497)	
27.	SELPA Proration Factor	0.1676684189	0.3679208706	(0.20025245)	
28.	Total Special Education (State Aid & Special Ed Taxes)	2018-19	2017-18	Differences	
29.	LEA Funding	Total SELPA Revenues Estimated	Total SELPA Revenues Estimated	Col C - D	
30.	Banta	\$ 63,932	\$ 135,165	\$ (71,233)	
31.	Escalon	\$ 221,879	\$ 469,099	\$ (247,220)	
32.	Jefferson	\$ 178,175	\$ 376,701	\$ (198,526)	
33.	Lammersville	\$ 371,383	\$ 785,184	\$ (413,801)	
34.	Lincoln	\$ 706,147	\$ 1,492,945	\$ (786,798)	
35.	Linden	\$ 169,809	\$ 359,013	\$ (189,204)	
36.	Manteca	\$ 1,776,042	\$ 3,754,930	\$ (1,978,888)	
37.	New Jerusalem	\$ 75,118	\$ 363,754	\$ (288,636)	
38.	Ripon	\$ 242,369	\$ 512,420	\$ (270,051)	
39.	Tracy	\$ 1,218,224	\$ 2,575,584	\$ (1,357,360)	
40.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 335,465	\$ 709,245	\$ (373,780)	
41.	Subtotal LEA Funding	\$ 5,358,543	\$ 11,534,040	\$ (6,175,497)	If expenditure fall out materializes in 18-19 as in prior years, the amount to Districts will increase.
42.	SJCOE - Special Ed County Program	\$ 26,687,041	\$ 21,327,559	\$ 5,359,482	
43.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
44.	RS/PS	\$ 1,042,918	\$ 1,015,401	\$ 27,517	
45.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
46.	Charter Decline Adjustment Reserve	\$ 567,858	\$ -	\$ 567,858	
47.	Use of Charter Decline Adjustment Reserve	\$ (260,649)	\$ (260,650)	\$ 1	
48.	Use of NPS/EIBT Reserve	\$ -	\$ (858,752)	\$ 858,752	
49.	Use of OOHC Contribution Reserve	\$ (400,000)	\$ (400,000)	\$ -	
50.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
51.	Replenish Special Ed County Program Reserves to 1% Level	\$ 6,374	\$ 7,044	\$ (670)	
52.	SJCOE Special Ed Taxes	\$ 3,659,109	\$ 3,496,526	\$ 162,583	
53.	Total SELPA Revenues	\$ 36,685,728	\$ 35,885,702	\$ 800,026	

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.

2018-19 SJCOE Special Education County Program ~ By Reporting Period

Col A	Col B	Col C SJCOE	Col D SJCOE	Col E SJCOE	Col F Difference
Line #	Description ~ Object Code	Prelim Budget	May Budget AB602	1st Interim AB602	Col E-D Col E-D
1	County Taxes - Special Education	\$ 3,490,999	\$ 3,533,026	\$ 3,659,109	\$ 126,083
2	Federal Local Assistance Grant	\$ 690,810	\$ 734,443	\$ 734,443	\$ -
3	District's LCFF Transfer	\$ 4,755,785	\$ 5,027,959	\$ 5,485,870	\$ 457,911
4	Pupil Services (SJCOE LCFF = \$42,000)	\$ 42,000	\$ 42,000	\$ 42,000	\$ -
5	Head Start/Mental Health/ARC & District Rentals	\$ 10,727	\$ 12,019	\$ 12,019	\$ -
6	Food Service	\$ 46,100	\$ 46,100	\$ 46,100	\$ -
7	SDC Infant (Form I-50 Funding)	\$ 240,514	\$ 240,555	\$ 247,074	\$ 6,519
8	Transfers Out	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ -
9	Special Ed MOE - Districts	\$ -	\$ -	\$ -	\$ -
10	Total Estimated Special Ed County Program Revenues	\$ 9,091,718	\$ 9,450,885	\$ 10,041,398	\$ 590,513
11	Teachers Salaries ~ 11xx	\$ 8,469,959	\$ 8,506,898	\$ 8,049,462	\$ (457,436)
12	Certificated Pupil Support Salaries ~ 12xx	\$ 965,208	\$ 898,266	\$ 892,369	\$ (5,897)
13	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,304,454	\$ 1,250,423	\$ 1,267,827	\$ 17,404
14	Instructional Aides Salaries ~ 21xx	\$ 7,910,002	\$ 7,918,714	\$ 7,693,056	\$ (225,658)
15	Classified Support Salaries - M/O ~ 22xx	\$ 223,587	\$ 223,673	\$ 225,323	\$ 1,650
16	Supv & Admin Salaries ~ 23xx	\$ 27,525	\$ 27,535	\$ 27,535	\$ -
17	Clerical & Office Salaries ~ 24xx	\$ 545,243	\$ 542,161	\$ 546,632	\$ 4,471
18	Other Classified Salaries - LVN's ~ 29xx	\$ 2,301,083	\$ 2,278,369	\$ 2,189,208	\$ (89,161)
19	Employee Benefits ~ 3xxx	\$ 7,949,740	\$ 7,906,732	\$ 7,538,120	\$ (368,612)
20	Materials & Supplies ~ 4xxx	\$ 468,217	\$ 468,903	\$ 459,527	\$ (9,376)
21	Travel & Conference ~52xx	\$ 195,839	\$ 195,839	\$ 201,772	\$ 5,933
22	Dues & Memberships ~ 53xx	\$ 7,822	\$ 11,451	\$ 11,966	\$ 515
23	Insurance ~ 54xx	\$ 121,200	\$ 125,965	\$ 125,965	\$ -
24	Operations & Housekeeping Services ~ 55xx	\$ 215,728	\$ 215,728	\$ 228,728	\$ 13,000
25	Rentals, Leases & Repair ~ 56xx	\$ 961,139	\$ 978,533	\$ 978,533	\$ -
26	Direct Costs for Inter-Program Services ~ 57xx	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
27	Other Services & Operating Expenses ~ 58xx	\$ 739,595	\$ 723,131	\$ 787,884	\$ 64,753
28	Sub agreements for Services ~ 51xx	\$ 2,058,500	\$ 2,058,500	\$ 2,058,500	\$ -
29	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
30	Communications ~ 59xx	\$ 95,387	\$ 95,387	\$ 95,387	\$ -
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	\$ 3,216,803	\$ 3,193,798	\$ 3,089,849	\$ (103,949)
37	Debt Service ~ 74xx	\$ 10,796	\$ 10,796	\$ 10,796	\$ -
38	Total Estimated Special Ed County Program Expenditures	\$ 38,037,827	\$ 37,880,802	\$ 36,728,439	\$ (1,152,363)
39	Total Estimated Unfunded Special Ed County Program Costs	\$ 28,946,109	\$ 28,429,917	\$ 26,687,041	\$ (1,742,876)
40	Funding Factor	0.0941624682	0.1165396823	0.1676684189	0.0511287

2018-19 SELPA Funding Factor

SELPA Revenues		
1.	Prior Year Entitlements	\$ 36,765,073
2.	Times Proration Factor	<u>0.9700000000</u>
3.	Prorated Current Year Base Entitlement	\$ 35,662,121
4.	Less CY Estimated Special Education Property Taxes	\$ (3,659,109)
5.	Adjusted Current Year Base Entitlement	\$ 32,003,012
6.	CY Estimated COLA	\$ 1,023,607
7.	CY Estimated Growth Funding (Decline Adjustment)	\$ -
8.	Total CY Estimated State Aid SELPA Revenues	\$ 33,026,619
9.	State Funding Exhibit (SJCOE)	\$ 33,026,619
10.	Difference	\$ -

Funding Factor		Special Ed County Program Reserves	Mid-Year Growth Class Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve
11.	Total Estimated SELPA Revenues	\$ 33,026,619			
12.	Reserves Beginning Balance	\$ 323,891.76	\$ 249,002.13	\$ 400,000.00	\$ 260,649.00
13.	Less RS/PS	\$ (1,042,918)			
14.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)			
15.	Subtotal of SELPA Revenues	\$ 31,959,167			
16.	Total Unfunded Special Ed County Program Costs	\$ (26,687,041)	\$ -		\$ (26,687,041)
17.	Charter Decline Adjustment Reserve	\$ (567,858)			\$ 567,858.00
18.	Use of Charter Decline Adjustment Reserve	\$ 260,649			\$ (260,649.00)
19.	Use of NPS/EIBT Reserve	\$ -			
20.	Use of OOHC Contribution Reserve	\$ 400,000		\$ (400,000.00)	
21.	Replenish Mid Year Class Reserve	\$ -	\$ -		
22.	Replenish Special Ed County Program Reserves to 1% Level	\$ (6,374)	\$ 6,374		
23.	Balance of SELPA Revenues Available for Distribution to Districts	\$ 5,358,543	\$ 330,265.76	\$ 249,002.13	\$ -
24.	SELPA Funding Factor	0.1676684189			

Check	\$33,026,619	\$330,266	1%	\$249,002	\$0	\$567,858
	\$0	\$0		\$0	\$0	\$0

2018-19 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2018-19 FUNDED SELPA ADA	Col D 2018-19 Entitlements after Proration	Col E 2018-19 Adjusted Entitlement 0.1676684189
		69,823.14	\$ 31,959,167 \$ 461,57540	\$ 5,358,543 \$ 78,79161
1.	Banta	811.40	\$ 374,522	\$ 63,932
2.	Escalon	2,816.02	\$ 1,299,806	\$ 221,879
3.	Jefferson	2,261.35	\$ 1,043,784	\$ 178,175
4.	Lammersville	4,713.49	\$ 2,175,631	\$ 371,383
5.	Lincoln	8,962.21	\$ 4,136,736	\$ 706,147
6.	Linden	2,155.17	\$ 994,773	\$ 169,809
7.	Manteca	22,541.00	\$ 10,404,371	\$ 1,776,042
8.	New Jerusalem	953.37	\$ 440,052	\$ 75,118
9.	Ripon	3,076.08	\$ 1,419,843	\$ 242,369
10.	Tracy	15,461.33	\$ 7,136,570	\$ 1,218,224
11.	SJCOE-Other Programs (COSP/Venture/RITA #2)	4,257.64	\$ 1,965,221	\$ 335,465
12.	Sub-Total LEAs	68,009.06	\$ 31,391,309	\$ 5,358,543
13.	SJCOE-Special Ed County Program	583.82		\$ 26,687,041
14.	Special Ed County Program Reserve			\$ -
15.	RS/PS		\$ 1,042,918	\$ 1,042,918
16.	Staff Development Grant (Old Res. 6535)		\$ 24,534	\$ 24,534
17.	Charter Decline Adjustment Reserve	1,230.26	\$ 567,858	\$ 567,858
18.	Use of Charter Decline Adjustment Reserve			\$ (260,649)
19.	Use of NPS/EIBT Reserve			\$ -
20.	Use of OOHC Contribution Reserve			\$ (400,000)
21.	Replenish Mid Year Class Reserve			\$ -
22.	Replenish Special Ed County Program Reserves to 1% Level			\$ 6,374
23.	Totals	69,823.14	\$ 33,026,619	\$33,026,619
24.	State Funding Exhibit	69,823.14	\$33,026,619	\$ 33,026,619
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

	2018-19 1st Interim AB602	2018-19 May Budget AB602	Difference
SECTION 1 - Base - E.C. 56836.10	2.71%	2.71%	
A. Prior Year (PY) Entitlements			
1. Base (From PY SELPA Exhibit, Line B-9)	\$ 36,042,327	\$ 36,042,327	\$ -
2. COLA (From PY SELPA Exhibit, Line C-3)	\$ 572,124	\$ 572,124	\$ -
3. Growth or Declining ADA Adjustment (From PY SELPA Exhibit, Line D-6)	\$ 150,622	\$ 152,662	\$ (2,040)
4. Total (Lines A1 to A3)	\$ 36,765,073	\$ 36,767,113	\$ (2,040)
B. PY Funded ADA - E.C. 56836.10 (b) (2) (From PY SELPA Exhibit, Line A-4)	69,823.14	69,826.91	\$ (4)
C. Base Rate (line A4 divided by Line B)	\$ 526.5456838521	\$ 526.5464704080	\$ (0.0007865559)
D. Base Entitlement (Line B multiplied by Line C)	\$ 36,765,073	\$ 36,767,113	\$ (2,040)
E. Base Proration Factor	0.9700000000	0.9700000000	-
F. Prorated Base Entitlement (Line D times Line E)	\$ 35,662,121	\$ 35,664,100	\$ (1,979)
G. Deductions, E.C. 56836.08 (c)			
1. Local Special Education Property Taxes - E.C. 2572	\$ 3,659,109	\$ 3,533,026	\$ 126,083
2. Applicable Excess ERAF			
3. Total Deductions (lines G1 through G2)	\$ 3,659,109	\$ 3,533,026	\$ 126,083
H. Adjusted Base Entitlement (Line F minus Line G3)	\$ 32,003,012	\$ 32,131,074	\$ (128,062)
SECTION 2 - COLA - E.C. 56836.08 (g)			
A. COLA Base Rate (PY STR * COLA %)	\$ 14.6600000000	\$ 14.6600000000	\$ -
B. COLA Base Entitlement (Line A times PY ADA)	\$ 1,023,607	\$ 1,023,663	\$ (56)
C. COLA Proration Factor	1.0000000000	1.0000000000	-
D. COLA Entitlement Allocation			
1. COLA Entitlement for RS/PS	\$ 27,517	\$ 27,517	\$ -
2. COLA Entitlement for ADA	\$ 996,090	\$ 996,146	\$ (56)
E. COLA Entitlement	\$ 1,023,607	\$ 1,023,663	\$ (56)
SECTION 3 - Growth - E.C. 56836.15			
A. Growth ADA			
1. ADA	69,419.40	69,142.08	277.32
2. PY ADA	69,823.14	69,826.91	(3.77)
3. Prior PY ADA	68,849.25	68,849.25	-
4. PY Funded ADA (Greater of Lines A2 and A3)	69,823.14	69,826.91	(3.77)
5. Funded ADA (Greater of Lines A1 and A2)	69,823.14	69,826.91	(3.77)
6. Growth ADA (Line A5 minus Line A4, if Line A5 is greater that Line A4)	-	-	-
B. STR (PY STR + COLA \$ from Sec 2 Line A)	\$ 555.6501713306	\$ 555.6501713306	\$ -
C. Growth Base Entitlement (Line A6 times Line B)	\$ -	\$ -	\$ -
D. Decline in Funded ADA (Line A5 minus Line A4, if line A5 is less than A4)	-	-	-
E. Declining ADA Adjustment (Line D times Section 1, Line C)	\$ -	\$ -	\$ -
F. Growth Proration Factor	1.0000000000	1.0000000000	-
G. Growth Entitlement (Line C) or Declining ADA Adjustment (Line E)	\$ -	\$ -	\$ -

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS			
SELPA: San Joaquin COE	2018-19	2018-19	
	1st Interim AB602	May Budget AB602	Difference
SECTION 4 - Low Incidence Materials, Services and CTE - E.C. 56836.22			
A. Low Incidence Disabilities PY December Pupil Count	343.00	343.00	-
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)	\$ 147,490	\$ 147,490	\$ -
SECTION 5 - OUT OF HOME CARE - E.C. 56836.165			
A. Out of Home Care Entitlement	\$ 1,774,350	\$ 1,782,786	\$ (8,436)
SECTION 6 - Nonpublic Schools (NPS) Extraordinary Cost Pool - E.C. 56836.21			
A. NPS Extraordinary Cost Pool Entitlement	\$ -	\$ -	\$ -
B. NPS Extraordinary Cost Pool Proration Factor	0.8000000000	0.8000000000	-
C. NPS Extraordinary Cost Pool Entitlement (Line A times Line B)	\$ -	\$ -	\$ -
SECTION 7 - Apportionment Summary			
A. Base (Section 1, Line H)	\$ 32,003,012	\$ 32,131,074	\$ (128,062)
B. COLA (Section 2, Line E)	\$ 1,023,607	\$ 1,023,663	\$ (56)
C. Growth or Declining ADA Adjustment (Section 3, Line G)	\$ -	\$ -	\$ -
D. Subtotal (Lines A through C)	\$ 33,026,619	\$ 33,154,737	\$ (128,118)
E. Low Incidence Materials and Equipment (Section 4, Line F)	\$ 147,490	\$ 147,490	\$ -
F. Out Of Home Care (Section 5, Line A)	\$ 1,774,350	\$ 1,782,786	\$ (8,436)
G. NPS ECP (Section 6, Line C, Annual Only)	\$ -	\$ -	\$ -
H. Total CY State Apportionment (Lines D through G)	\$ 34,948,459	\$ 35,085,013	\$ (136,554)
I. Add back in Property Taxes and Federal Aid (Section 1, Line G3)	\$ 3,659,109	\$ 3,533,026	\$ 126,083
J. SELPA Total AB602 Funding (Line H plus Line I)	\$ 38,607,568	\$ 38,618,039	\$ (10,471)
Grand Total Apportionment	\$ 38,607,568	\$ 38,618,039	\$ (10,471)
SJCOE AB602 Funding Formula State Aid Available Revenues			
1. AB602 Funding Formula	\$ 34,948,459	\$ 35,085,013	\$ (136,554)
2. Less Low Incidence Entitlement	\$ (147,490)	\$ (147,490)	\$ -
3. Less Out Of Home Care	\$ (1,774,350)	\$ (1,782,786)	\$ 8,436
4. Less NPS ECP	\$ -	\$ -	\$ -
5. Total SJCOE SELPA AB602 State Funding	\$ 33,026,619	\$ 33,154,737	\$ (128,118)
State Infant Funding	\$ 247,074	\$ 240,555	\$ 6,519
Grand State Total with Infant	\$ 38,854,642	\$ 38,858,594	\$ (3,952)
Items outside of AB602 State Calc being allocating separately from State Funding			
PS/RS Entitlement (PY RS/PS amt x CY COLA)	\$ 1,042,918	\$ 1,042,918	\$ -
Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -

SELPA ADA Information

	Jul 2012	Jul 2013	Jul 2014	Jun 2015	Jun 2016	Jun 2017	Jun 2018	Jun 2018		
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Estimated	R1 Cert ADA Certified	Annual Accrual ADA Estimated	1st Interim AB602 ADA Estimated
Banta	280.22	285.67	307.53	309.11	305.37	324.94	338.78	346.70	350.83	314.70
River Island CH #1					381.07	437.46	528.66			
Next Generation CH							309.33	395.57	460.57	513.00
Escalon	2,815.61	2,769.27	2,732.70	2,679.75	2,612.11	2,592.48	2,538.79	2,497.21	2,486.06	2,521.00
District Charters				36.41	102.62	149.81	208.51	283.23	329.96	342.00
Jefferson	2,422.21	2,473.22	2,452.33	2,411.44	2,357.72	2,344.89	2,284.61	2,250.15	2,261.35	2,282.00
Lammersville	1,758.06	1,951.74	2,113.78	2,306.24	2,622.50	3,374.94	3,926.33	4,403.34	4,713.49	5,343.58
Lincoln	8,311.30	8,455.03	8,541.03	8,681.52	8,821.15	8,851.57	8,737.30	8,693.50	8,609.71	8,590.64
John McCandless CH							180.32	310.88	352.50	390.27
Linden	2,323.90	2,266.97	2,239.19	2,229.80	2,219.89	2,190.41	2,137.57	2,119.33	2,155.17	2,233.61
Manteca	22,018.82	22,319.44	22,227.76	22,107.12	21,958.98	21,965.80	22,029.47	22,176.21	22,417.59	22,346.93
District Charters				19.11	39.87	69.57	162.69	127.14	123.41	110.11
New Jerusalem	22.64	24.73	26.01	15.67	21.19	21.63	25.94	25.08	21.52	19.76
Delta Charter	454.47	451.69	562.77	678.08	749.58	478.90	477.92			
NJ Charter	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	1,215.66	1,230.26	
VISTA				2.46						
Humphrey's ABLE				147.30	189.74	236.19	379.52	648.01	727.21	781.20
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	162.94	204.64	232.41
Ripon	2,928.25	2,947.43	2,980.70	2,887.13	2,888.97	2,890.67	2,974.99	3,063.67	3,076.08	3,082.33
Tracy Unified	15,495.54	15,434.88	15,443.38	15,421.51	15,379.66	15,044.00	14,758.10	14,419.04	14,226.52	13,970.42
District Charters	1,105.98	1,265.89	1,207.96	1,212.58	1,258.32	1,135.76	1,198.32	1,233.27	1,234.81	1,248.40
SJCOE-Special Ed County Program	483.32	504.91	518.57	522.87	500.65	501.77	506.33	559.77	583.82	583.83
SJCOE Other Programs - COSP/CHs	1,322.75	1,349.88	1,291.28	1,400.67	1,550.73	1,494.89	1,491.40	1,568.34	1,771.17	1,945.00
SJCOE Other Programs - RITA #2 CH								586.81	661.79	771.06
SJCOE Other Programs - Venture	1,012.78	1,181.62	1,256.11	1,375.59	1,669.10	1,634.44	1,686.49	1,763.40	1,824.68	1,797.15
Totals	62,983.92	63,897.13	64,526.15	66,647.70	68,122.40	68,815.98	69,544.72	68,849.25	69,823.14	69,419.40
SELPA ADA Growth/Decline	563.78	913.21	631.90	2,121.55	1,474.70	693.58	728.74	(695.47)	973.89	(403.74)
Growth/Decline %	0.90%	1.45%	0.99%	3.29%	2.21%	1.02%	1.06%	-1.00%	1.41%	-0.58%

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

* For 18-19 1st Interim, District/Charter ADA from the 18-19 1st Interim LCFF cales were used except Lincoln due to timing.

2018-19 SJCOE Special Education County Program

Estimated Revenues by Funding Source

Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	1st Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 8,049,462
R2	County Taxes - Special Education	\$ 3,659,109	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 892,369
R3	Federal Local Assistance Grant	\$ 734,443	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,267,827
R4	District's LCFF Transfer	\$ 5,485,870	E4	Instructional Aides Salaries ~ 21xx	\$ 7,693,056
R5	Pupil Services	\$ 42,000	E5	Classified Support Salaries - M/O ~ 22xx	\$ 225,323
R6	Head Start/Mental Health/ARC & District Rentals	\$ 12,019	E6	Supv & Admin Salaries ~ 23xx	\$ 27,535
R7	Food Service	\$ 46,100	E7	Clerical & Office Salaries ~ 24xx	\$ 546,632
R8	SDC Infant (Form I-50 Funding)	\$ 247,074	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 2,189,208
R9	Transfers Out	\$ (185,217)	E9	Employee Benefits ~ 3xxx	\$ 7,538,120
R10	Special Ed MOE - Districts	\$ -	E10	Materials & Supplies ~ 4xxx	\$ 459,527
R11			E11	Mileage, Travel & Conference ~52xx	\$ 201,772
R12			E12	Dues & Memberships ~ 53xx	\$ 11,966
R13			E13	Insurance ~ 54xx	\$ 125,965
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 228,728
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 978,533
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 90,000
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 787,884
R18			E18	Sub-agreements for Services ~ 51xx	\$ 2,058,500
R19			E19	EIBT Contracts ~ 51xx	\$ 160,000
R20			E20	Communications ~ 59xx	\$ 95,387
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	\$ 3,089,849
R27			E27	Debt Service ~ 74xx	\$ 10,796
R28	Total Estimated Program Revenues	\$ 10,041,398	E28	Total Estimated Expenditures	\$ 36,728,439
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					\$ (26,687,041)

Description	1st Interim AB602
Total Estimated Revenues	\$ 10,041,398
Less Total Estimated Expenditures	\$ (36,728,439)
Estimated Unfunded Cost - County Special Education Program	\$ (26,687,041)
Revenues Added to Cover County Program Unfunded Costs:	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 26,687,041
Total Revenues to Cover Special Ed County Program	\$ 26,687,041

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col H	Col I	Col J	Col K	Col L	Col M	Col N	Col O	Col P	Col Q
Line #	Description	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1.	Beginning Balance - July 1	\$ 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	\$ 323,891.76
2.	1997-98 Maximization	\$ 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										
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.	2016-17 Funding Adjustments									\$ 519.17	
15.	Subtotal Special Ed County Program Reserve	\$ 674,283.63	\$ 683,262.83	\$ 601,694.81	\$ 687,051.06	\$ 684,919.04	\$ 816,459.88	\$ 330,413.44	\$ 322,471.02	\$ 316,847.42	\$ 323,891.76
16.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>										
17.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ (394,275.40)	\$ (399,261.67)	\$ (314,439.76)	\$ (393,473.51)	\$ (370,875.21)	\$ (498,028.55)	\$ (10,776.58)	\$ (6,142.77)	\$ -	\$ -
18.	Replenish Special Ed County Program Reserve						\$ -	\$ -	\$ -	\$ 7,044.34	\$ 6,374.00
19.	Special Ed County Program Reserve Ending Balance - June 30	\$ 280,008.23	\$ 284,001.16	\$ 287,255.05	\$ 293,577.55	\$ 314,043.83	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25	\$ 323,891.76	\$ 330,265.76
20.	Amount Available in Excess of Established Reserve Amount	\$ (394,275)	\$ 399,262	\$ (314,440)	\$ 393,474	\$ 370,875	\$ 498,029	\$ 10,777	\$ 6,143	\$ -	\$ -
21.	Estimated State Aid - Special Education	\$ 28,000,823	\$ 28,400,116	\$ 28,725,505	\$ 29,357,755	\$ 31,404,383	\$ 31,843,133	\$ 31,963,686	\$ 31,632,825	\$ 32,389,176	\$ 33,026,619
22.	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%

23.	Reserve for mid-year growth classes Beg Bal	\$ 171,511	\$ 171,511	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000.00	\$ 249,002.13
24.	Use of Mid Year Class Reserve	\$ -	\$ (171,511)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25.	Transfer from NPS/EIBT Reserve									\$ 69,002.13	\$ -
26.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27.	Reserve for mid-year growth classes End Bal	\$ 171,511	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 249,002.13	\$ 249,002.13

28.	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	
29.	Establish NPS/EIBT Reserve			\$ 1,300,000							
30.	Transfer to Mid Year Reserve									\$ (69,002.13)	
31.	Use of NPS/EIBT Reserve			\$ -	\$ (251,045)	\$ (118,698.56)	\$ (2,502.40)	\$ -	\$ -	\$ (858,751.91)	
32.	Reserve for NPS/EIBT End Bal			\$ 1,300,000	\$ 1,048,955	\$ 930,256.44	\$ 927,754.04	\$ 927,754.04	\$ 927,754.04	\$ -	\$ -

33.	Reserve for OOH Contribution Reserve Beg Bal							\$ -	\$ 1,200,000.00	\$ 800,000.00	\$ 400,000.00
34.	Establish OOH Contribution Reserve							\$ 1,200,000.00	\$ -	\$ -	
35.	Use of OOH Contribution Reserve							\$ -	\$ (400,000.00)	\$ (400,000.00)	\$ (400,000.00)
36.	Reserve for OOH Contribution Reserve End Bal							\$ 1,200,000.00	\$ 800,000.00	\$ 400,000.00	\$ -

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

37.	Reserve for Charter Decline Adjustment Beg Bal							\$ -	\$ -	\$ 521,299.00	\$ 260,649.00
38.	Establish or Additional Charter Decline Adjustment Reserve							\$ 781,949.00	\$ -	\$ -	\$ 567,858.00
39.	Use of Charter Decline Adjustment Reserve							\$ (260,650.00)	\$ (260,650.00)	\$ (260,649.00)	\$ (260,649.00)
40.	Reserve for Charter Decline Adjustment End Bal							\$ 521,299.00	\$ 260,649.00	\$ 567,858.00	\$ 567,858.00

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

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

Column A	Column B	Column C	Column D 2017-2018	Column E 2018-2019	Column F 2018-2019	Column G 2019-2020	Column H 2020-2021
Line #	Summary Description		TCSJ Unaudited Actuals	TCSJ Adopted Budget	TCSJ First Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	Beginning Balance July 1st		\$ 5,006,345.55	\$ 4,745,930.55	\$ 4,942,983.55	\$ 5,199,418.55	\$ 5,371,364.55
2	Total Revenue		\$ 6,527,045.81	\$ 7,924,449.00	\$ 7,878,452.00	\$ 8,044,620.00	\$ 7,893,868.00
3	TCSJ Expenses		\$ 6,590,407.81	\$ 7,790,035.00	\$ 7,622,017.00	\$ 7,872,674.00	\$ 7,993,175.00
4	Surplus/Deficit		\$ (63,362.00)	\$ 134,414.00	\$ 256,435.00	\$ 171,946.00	\$ (99,307.00)
5	Ending Balance		\$ 4,942,983.55	\$ 4,880,344.55	\$ 5,199,418.55	\$ 5,371,364.55	\$ 5,272,057.55
6	Teach Out Plan Reserve		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
7	Adjusted Ending Balance		\$ 2,856,869.55	\$ 2,794,230.55	\$ 3,113,304.55	\$ 3,285,250.55	\$ 3,185,943.55
8	Total Ending Balance with Teach Out Reserve June 30th		\$ 4,942,983.55	\$ 4,880,344.55	\$ 5,199,418.55	\$ 5,371,364.55	\$ 5,272,057.55
Detail Object Codes							
9	Beginning Balance		\$ 5,006,345.55	\$ 4,745,930.55	\$ 4,942,983.55	\$ 5,199,418.55	\$ 5,371,364.55
10							
11	8590	State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
12	8980	SJCOE Contribution	\$ 646,713.42	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
13	8689	Tuition	\$ 5,681,055.89	\$ 6,202,602.00	\$ 6,065,347.00	\$ 6,247,307.00	\$ 6,247,307.00
14	8660	Interest	\$ 69,859.00	\$ 66,561.00	\$ 66,561.00	\$ 66,561.00	\$ 66,561.00
15	various	UOP PRIME	\$ 49,417.50	\$ -	\$ -	\$ -	\$ -
16	various	Classified School Employee Grant	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
17	various	CREEC Teacher Prep	\$ -	\$ 75,286.00	\$ 75,286.00	\$ 61,875.00	\$ -
18	various	CalEd	\$ -	\$ -	\$ 91,258.00	\$ 88,877.00	\$ -
19	Total Revenue		\$ 6,527,045.81	\$ 7,924,449.00	\$ 7,878,452.00	\$ 8,044,620.00	\$ 7,893,868.00
20	1101/1105	Teacher/Extra/Subs	\$ 876,950.00	\$ 875,000.00	\$ 916,845.00	\$ 926,013.00	\$ 935,273.00
21	1300	Cert Perm	\$ 1,179,487.02	\$ 1,331,989.00	\$ 1,338,716.00	\$ 1,342,369.00	\$ 1,369,216.00
22	1311	Cert Temp	\$ 318,352.52	\$ 200,000.00	\$ 330,000.00	\$ 333,300.00	\$ 336,633.00
23	Total 1xxx		\$ 2,374,789.54	\$ 2,406,989.00	\$ 2,585,561.00	\$ 2,601,682.00	\$ 2,641,122.00
24	2206	Class Supp/OT	\$ 578.18	\$ -	\$ -	\$ -	\$ -
25	2300	Class Supv Perm	\$ 31,083.18	\$ 63,979.00	\$ 56,145.00	\$ 64,136.00	\$ 65,419.00
26	2316	Class Supv OT			\$ 509.00	\$ -	\$ -
27	2400	Class Perm	\$ 497,807.25	\$ 634,510.00	\$ 562,364.00	\$ 586,124.00	\$ 597,846.00
28	2405/2406	Class Temp/OT	\$ 93,302.56	\$ 50,000.00	\$ 50,691.00	\$ 50,500.00	\$ 51,005.00
29	2900	Other Class Perm	\$ 54,752.39	\$ 66,255.00	\$ 65,141.00	\$ 66,281.00	\$ 67,607.00
30	2906	Other Class OT/Temp	\$ 1,221,182.29	\$ 1,351,000.00	\$ 1,370,000.00	\$ 1,383,700.00	\$ 1,397,537.00
31	Total 2xxx		\$ 1,898,705.85	\$ 2,165,744.00	\$ 2,104,850.00	\$ 2,150,741.00	\$ 2,179,414.00
32	3000	Benefits	\$ 827,729.03	\$ 1,076,567.00	\$ 1,059,129.00	\$ 1,064,423.00	\$ 1,096,809.00
33	Total 3xxx		\$ 827,729.03	\$ 1,076,567.00	\$ 1,059,129.00	\$ 1,064,423.00	\$ 1,096,809.00
34	4200	Books	\$ 1,527.85	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
35	4310	Materials	\$ 122,271.61	\$ 145,418.00	\$ 145,318.00	\$ 145,318.00	\$ 145,318.00
36	4400	Non Cap Equip	\$ 90,945.42	\$ 30,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
37	Total 4xxx		\$ 214,744.88	\$ 183,418.00	\$ 193,318.00	\$ 193,318.00	\$ 193,318.00
38	5200	Travel & Conference	\$ 160,475.33	\$ 183,000.00	\$ 183,200.00	\$ 183,200.00	\$ 183,200.00
39	5300	Dues & Membership	\$ 31,554.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
40	5400	Insurance/Property & Liability	\$ 5,447.95	\$ 6,043.00	\$ 6,578.00	\$ 6,578.00	\$ 6,578.00
41	5600	Rent/Bldgs. & Repairs	\$ 184,429.77	\$ 158,500.00	\$ 158,600.00	\$ 317,200.00	\$ 323,544.00
42	5710	Direct Cost for Interfund Serv.	\$ -	\$ 104,024.00	\$ 104,024.00	\$ 106,104.00	\$ 108,226.00
43	5800	Contract Services	\$ 298,125.01	\$ 754,886.00	\$ 490,987.00	\$ 490,987.00	\$ 490,987.00
44	5900	Postage/Cell/Internet	\$ 7,744.43	\$ 16,923.00	\$ 16,923.00	\$ 16,923.00	\$ 16,923.00
45	Total 5xxx		\$ 687,776.49	\$ 1,258,376.00	\$ 995,312.00	\$ 1,155,992.00	\$ 1,164,458.00
46	6000	Bldgs. & Improvement of Bldgs.	\$ -	\$ -	\$ -	\$ -	\$ -
47	Total 6xxx		\$ -	\$ -	\$ -	\$ -	\$ -
48	7310	Indirect	\$ 586,662.02	\$ 698,941.00	\$ 683,847.00	\$ 706,518.00	\$ 718,054.00
49	Total 7xxx		\$ 586,662.02	\$ 698,941.00	\$ 683,847.00	\$ 706,518.00	\$ 718,054.00
50	Total Expenses		\$ 6,590,407.81	\$ 7,790,035.00	\$ 7,622,017.00	\$ 7,872,674.00	\$ 7,993,175.00
51	Total Surplus/Deficit		\$ (63,362.00)	\$ 134,414.00	\$ 256,435.00	\$ 171,946.00	\$ (99,307.00)
52	Ending Balance		\$ 4,942,983.55	\$ 4,880,344.55	\$ 5,199,418.55	\$ 5,371,364.55	\$ 5,272,057.55
53	Teach Out Plan Reserve		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
54	100 Day Reserve		\$ 2,525,060.00	\$ 2,984,688.00	\$ 2,920,313.00	\$ 3,016,350.00	\$ 3,062,519.00
55	2% Economic Uncertainty Reserve		\$ 131,809.00	\$ 155,801.00	\$ 152,441.00	\$ 157,453.00	\$ 159,865.00
56	Amount Above (Below) Target		\$ 200,000.55	\$ (346,258.45)	\$ 40,550.55	\$ 111,447.55	\$ (36,440.45)
57	Total Ending Balance with Teach Out Reserve June 30th		\$ 4,942,983.55	\$ 4,880,344.55	\$ 5,199,418.55	\$ 5,371,364.55	\$ 5,272,057.55



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-9010-5021 ***01-9010-5021 ***(5808)	CEDR (Restricted)	Nora R. Hughes	\$ 87,000.00	7/2/2018	John Arguelles	Contract to assist with testing on the SEIS Help Desk as needed during the 2018-2019 Fiscal Year	PO19-00291
Fund 79 79-0000-9217	I.T. (Unrestricted)	Ellen Wolfhagen	\$ 33,000.00	7/2/2018	Ed Babakhan	Contract to provide E-Rate consulting services limited only to San Joaquin County Schools Data Processing Center during the 2018-2019 Fiscal Year	PO19-00309
Fund 01 01-0000-5210	Business (Unrestricted)	TALX Corporation	\$ 34,224.00	7/2/2018	Scott Anderson	Contracted services for unemployment cost control services during the 2018-2019 Fiscal Year	PO19-00407
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A. (Unrestricted)	First Student Inc.	\$ 45,240.00	7/3/2018	Kathy Skeels	Estimated cost for First Student to provide transportation services from home to school for students transported by SELPA during the 2018-2019 School Year	PO19-00429
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A. (Unrestricted)	First Student Inc.	\$ 151,336.00	7/3/2018	Kathy Skeels	Estimated cost for First Student to provide transportation services from home to school for students transported by Lammersville for the 2018-2019 School Year	PO19-00431
Fund 01 Fund 09 01-6500-3202 09-0000-3800	Venture Academy (Restricted) (Unrestricted)	Speech Therapy Associates	\$ 130,000.00	7/6/2018	Kathy Focacci	Contract to administer speech therapy and assessment services for students who have active IEP's during the 2018-2019 School Year	PO19-00511
Fund 01 01-0000-5071	Administration (Unrestricted)	KP Public Affairs LLC.	\$ 36,000.00	7/9/2018	Jamie Mousalimas	Contract to provide lobbying and other delegated business specified by and on behalf of the San Joaquin County Office of Education during the 2018-2019 Fiscal Year	PO19-00572
Fund 01 01-0000-5168	Operations (Unrestricted)	Infinity Communications And Consulting Inc.	\$ 45,000.00	7/11/2018	Ron Estes	Contract to provide consulting and professional services on behalf of SJCOE during the 2018-2019 Fiscal Year	PO19-00723
Fund 12 *12-6105-7765 **12-6105-7765 *(5100) **(5800)	Early Childhood Education (Restricted)	Creative Childcare Inc.	\$ 5,446,211.00	7/16/2018	Jamie Baiocchi	Contracted services for the California Preschool Program per contract CSPP-8513 during the 2018-2019 Fiscal Year	PO19-00924
Fund 12 *12-5025-7740 *12-6105-7730 **12-6105-7730 *(5100) **(5800)	Early Childhood Education (Restricted)	Creative Childcare Inc.	\$ 4,488,244.00	7/16/2018	Jamie Baiocchi	Contracted services for General Child Care & Development Programs per contract CCTR-8234 for the 2018-2019 Fiscal	PO19-00925
Fund 12 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$ 136,000.00	7/17/2018	Jamie Baiocchi	Contracted services for the Family Intervention Program during the 2018-2019 Fiscal Year	PO19-00926
Fund 12 *12-7810-6250 *12-7810-6260 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$ 91,000.00	7/16/2018	Jamie Baiocchi	Contracted services for the Respite Care Program during the 2018-2019 Fiscal Year	PO19-00927



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 12 *12-5810-6227 *(5100)	Early Childhood Education (Restricted)	Women's Center Youth Family Services	\$ 30,000.00	7/17/2018	Jamie Baiocchi	Contracted services for the Parenting Education Program during the 2018-2019 Fiscal Year	PO19-00928
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$ 332,255.00	7/17/2018	Brandie Bruni	Estimated cost for Rider/Monitor/Aide transportation for Special Education students during the 2018-2019 Fiscal Year	PO19-00942
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$ 26,530.00	7/17/2018	Brandie Bruni	Estimated cost for Therapy transportation for Special Education students during the 2018-2019 Fiscal Year	PO19-00943
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$ 48,504.00	7/17/2018	Brandie Bruni	Estimated cost for Field Trip transportation for Special Education students during the 2018-2019 Fiscal Year	PO19-00944
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$ 4,995,985.00	7/17/2018	Brandie Bruni	Estimated cost for Home to School transportation for Special Education students during the 2018-2019 Fiscal Year	PO19-00945
Fund 01 01-0000-6385	Comp. Health (Unrestricted)	Michael Kimball and Associates	\$ 84,958.00	7/16/2018	Sheri Coburn	Contracted services to serve as Active Shooter trainers during the 2018-2019 Fiscal Year	PO19-00952
Fund 01 01-0000-5071	Administration (Unrestricted)	Capitol Advisors Group LLC.	\$ 36,000.00	7/17/2018	Jamie Mousalimas	Contract to provide legislative and administrative representation and other delegated business on behalf of the San Joaquin County Office of Education during the 2018-2019 Fiscal Year	PO19-00954
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A. (Restricted)	Charis Youth Center	\$ 134,952.00	7/6/2018	Kathy Skeels	Estimated cost for residential board and care for students placed at Charis Youth Center during the 2018-2019 School Year	PO19-00971
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A. (Restricted)	Creative Alternative Inc.	\$ 200,000.00	7/3/2018	Kathy Skeels	Estimated cost for tuition for students attending Creative Alternatives Inc. Non-Public School during the 2018-2019 School Year	PO19-00972
Fund 01 01-0000-5026	C.E.D.R. (Unrestricted)	CCSESA	\$ 220,000.00	7/20/2018	Johnny Arguelles	Contract for CCSESA/EDJOIN Annual Franchise Fee during the 2018-2019 Fiscal Year	PO19-01113
Fund 01 01-0000-5025	C.E.D.R. (Unrestricted)	West Ed	\$ 35,000.00	7/20/2018	Johnny Arguelles	Contracted services to coordinate and collaborate with CEDR and CDE on the development of the LCAP E-Template during the 2018-2019 Fiscal Year	PO19-01114
Fund 01 01-0000-5025	C.E.D.R. (Unrestricted)	Collaborative Communications	\$ 52,387.50	7/20/2018	John Arguelles	Contract to develop the California Dashboard prototype during the 2018-2019	PO19-01115
Fund 12 *12-5210-6956 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$ 1,687,251.54	7/25/2018	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2018-2019 Fiscal Year	PO19-01368
Fund 12 *12-5210-6956 *12-5211-6959 *(5100)	Head Start (Restricted)	San Joaquin County Child Abuse Prevention Council	\$ 2,443,614.52	7/25/2018	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2018-2019 Fiscal Year	PO19-01369



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 12 *12-5210-6956 *12-5211-6959 *(5100)	Head Start (Restricted)	Creative Childcare Inc.	\$ 1,467,009.38	7/25/2018	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2018-2019 Fiscal Year	PO19-01370
Fund 12 12-5210-6956 12-5211-6959	Head Start (Restricted)	Acorn Evaluation Inc.	\$ 33,000.00	7/31/2018	Jamie Baiocchi	Contract to provide data science, evaluation and technical assistance services during the 2018-2019 Fiscal Year	PO19-01474
Fund 12 *12-5210-6956 *12-5210-6960 *(5100)	Head Start (Restricted)	Stockton Unified School District	\$ 9,026,469.63	7/31/2018	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2018-2019 Fiscal Year	PO19-01480
Fund 01 01-6387-6596	C.T.E. (Restricted)	Lammersville Unified School District	\$ 81,950.00	7/31/2018	Chris Kleinert	Estimated allotment for CTEIG award during the 2018-2019 Fiscal Year	PO19-01481
Fund 01 01-6387-6596	C.T.E. (Restricted)	Ripon Unified School District	\$ 71,260.00	7/31/2018	Chris Kleinert	Estimated allotment for CTEIG award during the 2018-2019 Fiscal Year	PO19-01482
Fund 01 01-6387-6596	C.T.E. (Restricted)	Linden Unified School District	\$ 118,767.00	7/31/2018	Chris Kleinert	Estimated allotment for CTEIG award during the 2018-2019 Fiscal Year	PO19-01483
Fund 01 01-6387-6596	C.T.E. (Restricted)	Escalon Unified School District	\$ 47,508.00	7/31/2018	Chris Kleinert	Estimated allotment for CTEIG award during the 2018-2019 Fiscal Year	PO19-01484
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest	\$ 44,000.00	7/15/2018	Kathy Skeels	Estimated cost for tuition for students attending Point Quest Non-Public School during the 2018-2019 School Year	PO19-01507
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest	\$ 112,500.00	7/20/2018	Kathy Skeels	Estimated cost for tuition for students attending Point Quest Lodi Non-Public School during the 2018-2019 School Year	PO19-01509
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest	\$ 200,000.00	7/20/2018	Kathy Skeels	Estimated cost for tuition for students attending Point Quest Central Valley Non-Public School during the 2018-2019 School Year	PO19-01511
Fund 01 01-0240-3927	C.O.S.P. (Unrestricted)	San Joaquin County Probations Dept.	\$ 91,904.00	7/31/2018	Janine Kaeslin	Contract to provide services to at-risk youth between the ages of 16 and 19 during the 2018-2019 Fiscal Year	PO19-01522
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A. (Restricted)	Victor Treatment Centers	\$ 275,000.00	7/17/2018	Kathy Skeels	Estimated cost for Wrap Around Services from Victor Treatment Centers for student served during the 2018-2019 School Year	PO19-01531
Fund 01 01-0000-5134	Business (Unrestricted)	Henry And Associates Architect Inc.	\$ 40,750.00	8/1/2018	Scott Anderson	Contracted services to perform a quality control review during the 2018-2019 Fiscal Year	PO19-01586
Fund 12 12-5035-6163 12-6127-6204	Early Childhood Education (Restricted)	Creative Childcare Inc.	\$ 40,000.00	8/7/2018	Jamie Baiocchi	Contract to perform services as stipulated in the CSPP and I/T QRIS Block Grant Program during the 2018-2019 Fiscal Year	PO19-01628
Fund 01 01-5310-1690	Special Education (Restricted)	Manteca Unified School District	\$ 55,000.00	8/8/2018	Brandie Brunni	Estimated cost for meals provided to Special Education students during the 2018-2019 Fiscal Year	PO19-01634



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 Fund 09 01-0240-3190 *01-0240-3190 *09-0000-8200 *09-0240-8100 *(5100)	C.O.S.P. (Unrestricted)	San Joaquin County Probations Dept.	\$ 508,757.64	8/10/2018	Janine Kaeslin	Contract to provide probation services to juveniles in an educational setting during the 2018-2019 Fiscal Year	PO19-01668
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Manteca Unified School District	\$ 165,000.00	8/10/2018	Elsa Gonzales	Contracted services for meal reimbursements during the 2018-2019 Fiscal Year	PO19-01675
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Escalon Unified School District	\$ 105,586.17	8/9/2019	Sheri Coburn	Contracted services to facilitate the Afterschool Learning Program during the 2018-2019 Fiscal Year	PO19-01678
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Linden Unified School District	\$ 481,502.07	8/9/2018	Sheri Coburn	Contracted services to facilitate the Afterschool Learning Program during the 2018-2019 Fiscal Year	PO19-01680
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Team Charter School	\$ 105,158.65	8/9/2018	Sheri Coburn	Contracted services to facilitate the Afterschool Learning Program during the 2018-2019 Fiscal Year	PO19-01681
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	New Hope School District	\$ 130,041.62	8/10/2018	Sheri Coburn	Contracted services to facilitate the Afterschool Learning Program during the 2018-2019 Fiscal Year	PO19-01684
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A. (Restricted)	Oak Grove Institute Foundation	\$ 118,951.08	7/23/2018	Kathy Skeels	Estimated cost for residential board and care for students placed at Oak Grove Institute Foundation Inc. during the 2018-2019 School Year	PO19-01750
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Norcal Barber & Cosmetology	\$ 60,096.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-01831
Fund 12 12-5035-6205 12-6127-6204	Early Childhood Education (Restricted)	Early Quality Systems LLC.	\$ 36,161.00	8/21/2018	Jamie Baiocchi	Contract to support SJCOE in the use of a secure, web-based TQRIS Program Management and Data System during the 2018-2019 Fiscal Year	PO19-01853
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Lodi Unified School District	\$ 100,000.00	8/2/2018	Elsa Gonzales	Estimated cost for meal reimbursements during the 2018-2019 Fiscal Year	PO19-02055
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	South San Joaquin Education Center	\$ 125,000.00	8/17/2018	Kathy Skeels	Estimated cost for tuition for students attending South San Joaquin Education Center Non-Public School during the 2018-2019 School Year	PO19-02066
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Stockton Education Center	\$ 90,265.00	8/17/2018	Kathy Skeels	Estimated cost for tuition for students attending Stockton Education Center Non-Public School during the 2018-2019 School Year	PO19-02068



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Tracy Boys & Girls Club	\$ 658,295.26	8/29/2018	Sheri Coburn	Contracted service to facilitate the Afterschool Learning Program during the 2018-2019 Fiscal Year	PO19-02077
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Greater East Bay Barber & Cosmetology Apprenticeship	\$ 90,457.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02103
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	No California Plasterers JATC	\$ 50,080.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02104
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Cement Masons Southern California Training Services	\$ 230,985.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02105
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	WECA ATC Apprenticeship & Training Committee	\$ 375,600.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02106
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Operating Engineers Local 3 Joint Apprenticeship Committee of Northern California	\$ 400,640.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02107
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	UFCW Northern CA Meat Jt. Apprenticeship Trust Fund	\$ 63,852.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02109
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Behavioral & Educational Strategies & Testing Inc.	\$ 493,048.62	9/6/2018	Brandie Brunni	Contract to provide services for Special Education Students during the 2018-2019 Fiscal Year	PO19-02178
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	A Show Of Hands	\$ 690,000.00	9/6/2018	Brandie Brunni	Contract to provide Sign Language Interpreting services during the 2018-2019 Fiscal Year	PO19-02179
Fund 01 01-6500-1050	Special Education (Restricted)	Maxim Healthcare Services	\$ 260,000.00	9/7/2018	Brandie Brunni	Contracted services for additional LVN services for Special Education students for the 2018-2019 Fiscal Year	PO19-02193
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Cosmetica	\$ 30,048.00	9/12/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02251
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Gran Phinal e Apprenticeship Academy	\$ 150,240.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02252
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	PHCC Educational Foundation	\$ 40,064.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02256
2018-19 First Interim Fund 01 01-0000-3444	C.O.S.P. (Unrestricted)	Old Sow Coaching & Consulting	\$ 66,500.00	9/13/2018	Janine Kaeslin	Contract to provide 18 month professional development during the 2018-2019 Fiscal Year	PO19-02298



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-7810-6200 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	San Diego County Office of Education	\$ 584,775.64	9/14/2018	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2018-2019 Fiscal Year	PO19-02304
Fund 01 01-7810-6200 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	Shasta County Office of Education	\$ 129,152.45	9/14/2018	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2018-2019 Fiscal Year	PO19-02305
Fund 01 01-7810-6200 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	Yolo County Office of Education	\$ 178,887.62	9/14/2018	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2018-2019 Fiscal Year	PO19-02306
Fund 01 01-7810-6200 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	CCSESA	\$ 273,720.00	9/14/2018	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2018-2019 Fiscal Year	PO19-02307
Fund 01 01-7810-6200 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	Fresno County Office of Education	\$ 140,000.00	9/14/2018	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2018-2019 Fiscal Year	PO19-02308
Fund 01 01-7810-6200 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	San Diego County Office of Education	\$ 140,000.00	9/14/2018	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2018-2019 Fiscal Year	PO19-02309
Fund 12 12-6127-6204	Early Childhood Education (Restricted)	Continuing Development Inc.	\$ 50,000.00	9/12/2018	Jamie Baiocchi	Contract to perform services as stipulated in the CSPP QRIS Block Grant Program during the 2018-2019 Fiscal Year	PO19-02325
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Central Valley Autism Project Inc.	\$ 83,419.92	9/13/2018	Brandie Brunni	Contract to provide services for Special Education Students during the 2018-2019 Fiscal Year	PO19-02339
Fund 01 01-6500-1050	Special Education (Restricted)	Community Center For The Blind	\$ 77,560.00	9/18/2018	Brandie Brunni	Contract to provide AT services along with braille & ILS instruction during the 2018-2019 Fiscal Year	PO19-02395
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Applied Behavior Consultants Inc.	\$ 65,739.84	9/18/2018	Brandie Brunni	Contract to provide services for Special Education Students during the 2018-2019 Fiscal Year	PO19-02407
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Stockton Unified School District	\$ 209,628.00	9/25/2018	Manuel Nunez	Contracted education services for migrant children during the 2018-2019 Fiscal Year	PO19-02495
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Lodi Unified School District	\$ 150,427.00	9/25/2018	Manuel Nunez	Contracted education services for migrant children during the 2018-2019 Fiscal Year	PO19-02496



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-7810-6200 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	Sacramento County Office of Education	\$ 80,000.00	9/24/2018	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2018-2019 Fiscal Year	PO19-02519
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Ca Barber and Cosmetology Apprenticeship Learning Center	\$ 175,280.00	9/24/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02531
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	SMUD	\$ 60,096.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02533
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	San Diego Cosmetology Apprenticeship Committee	\$ 25,040.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02534
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Able Disabled Advocacy Apprenticeship Committee	\$ 50,080.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02535
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	TNN Beauty	\$ 60,096.00	9/27/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02619
Fund 01 01-5310-1690	Special Education (Restricted)	Linden Unified School District	\$ 26,000.00	9/28/2018	Brandie Brunni	Estimated cost to provide meals for Special Education classes during the 2018-2019 Fiscal Year	PO19-02634
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Pipe Trades District Council Plumbers	\$ 79,815.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02656
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Associated General Contractors of San Diego Apprenticeship and Training Trust	\$ 400,640.00	7/31/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02658
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	National Elevator Industry Education Program	\$ 50,080.00	9/20/2018	Chris Kleinert	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-02715



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0240-1100-3927	Unrestricted	Jason Edwards	\$445.04 Daily	\$453.93 Daily	Brandy Thurman	Position change from Teacher in one.Lathrop Alternative Education County Operated Schools and Programs to Teacher at Discovery ChalleNGe Academy in Alternative Education County Operated Schools and Programs. Increase of \$20,472.85.	25706
01-6650-1300-6330	Restricted	Nora Hana	\$471.25 Daily	\$512.95 Daily	Sheri Coburn	Position change from Coordinator II in Comprehensive Health Educational Services to Director I in Comprehensive Health Educational Services. Increase of \$16,463.14.	25297
01-6500-1300-1610	Restricted	Hailey Musick	\$353.31 Daliy	\$450.34 Daily	Brandie Brunni	Position change from Teacher in Special Education to Coordinator IV in Special Education. Increase of \$45,727.49.	26195
01-6500-1300-1610 01-5640-1300-6510	Restricted	Enrique Lopez	\$353.08 Daily	\$450.34 Daliy	Brandie Brunni	Position change from Teacher in Special Education to Coordinator IV in Special Education. Increase of \$37,884.77..	26000
01-6500-1300-1610	Restricted	Kathryn Beckman	\$441.51 Daily	\$485.87 Daily	Brandie Brunni	Position change from Coordinator IV in Special Education to Director I in Special Education. Increase of \$23,380.94.	26000
01-6500-1100-1020	Restricted	Mona Pantoja	\$167.20 Daliy	\$261.13 Daily	Enrique Lopez	Position change from Head Start Parent Educator II to Teacher in Special Education. Increase of \$16,360.11.	25882
01-6500-1100-1020	Restricted	Victoria Polanco Ramirez	\$100.74 Daily	\$261.13 Daily	Bruce Kern	Position change from Instructional Assistant to Teacher in Special Education. Increase of \$41,122.30.	25885
01-6500-1100-1020	Restricted	Moriah Buchanan	\$117.12 Daliy	\$261.13 Daily	Cynthia Campero	Position change from Instructional Assistant to Teacher in Special Education. Increase of \$46,404.66.	25887
01-3010-1300-3349	Restricted	Yvette Ortiz-Menchaca	\$398.89 Daily	\$441.51 Daily	Sean Morrill	Position change from Teacher in one.Charter County Operated Schools and Program to Coordinator IV-Mulit Tiered System of Support in Alternative Education. Increase of \$31,808.40.	28062
01-9010-2300-6511	Restricted	Katie L Nilsson	\$529.92 Daily	\$560.62 Daily	Sheri Coburn	Position change from Coordinator IV-School Nurse in Special Education to Director I-Medicaid Compliance in Special Education. Increase of \$21,716.16.	28618
01-0240-2300-3610	Unrestricted	Jennifer B DeAngelo	\$201.49 Daily	\$336.03 Daily	Lauren Dinubilo	Position change from Intervention and Prevention Specialist in Alternative Education to Program Manager I-Family Engagement Specialist in Alternative Education. Increase of \$23,618.00.	29999
01-6500-1100-1020	Restricted	Yvette Nabayan	\$121.49 Daily	\$266.35 Daily	Hailey Musick	Poition change from Instructional Assistant in Special Education to Teacher in Special Education. Increase of \$36,620.54.	26195



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
1997 Edition World Facts and Maps	1	10/10/2018
2 Drawer Filing Cabinet - long metal	1	10/10/2018
2002 Ford Explorer	1	8/15/2018
2003 Ford Econoline	1	10/24/2018
2004 Ford Explorer	1	8/15/2018
2005 Ford Explorer	1	8/15/2018
2005 Ford Taurus	1	10/24/2018
2011 Cummins ISB240 Bus	1	7/12/2018
2 - Door Freezer	1	9/26/2018
2 - Drawer File Cabinet	1	10/31/2018
3 - Shelf Metal Cabinet with Wooden Top	1	10/10/2018
5 - Drawer Lateral File Cabinets	2	6/8/2018
A Chance Child	1	10/10/2018
A Christmas Carol	1	10/10/2018
A Dogs Life	1	10/10/2018
A Likely Place	54	10/10/2018
A Wrinkle in Time	16	10/10/2018
AGS Basic Math Skills Teacher's Edition	2	10/10/2018
AGS Basic English Composition Teacher's Edition	1	10/10/2018
AGS Basic English Grammar	1	10/10/2018
AGS Biology	2	10/10/2018
AGS Physical Science	1	10/10/2018
AGS Pre-Algebra	1	10/10/2018
AGS Pre-Algebra Teacher's Edition	2	10/10/2018
AGS World History	1	10/10/2018
Aldrich	7	10/10/2018
Algebra	2	10/10/2018
Algebra 1 California Standards Key Concepts Book Teacher's Edition	2	10/10/2018
Algebra 1 California Teacher's Edition	1	10/10/2018
Algebra 1 Concepts and Skills	8	10/10/2018
Algebra Readiness Concepts, Skills, and Problem Solving	2	10/10/2018
Ambrose Bierce	9	10/10/2018
American Voices: Culture and Community	1	10/10/2018
Anne Frank - Diary of a Young Girl	16	10/10/2018
Apollo V4000M Overhead Projector	1	9/26/2018
Atlas of World Geography	16	10/10/2018
Basic English Composition	1	10/10/2018
Blue Office Chair (rolling) - Damaged	2	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Books - Damaged	2628	7/18/2018
Brave New World	2	10/10/2018
Breaking Through	12	10/10/2018
Bret Harte	1	10/10/2018
Brother DCP7020 Printer	1	9/26/2018
Brother Intellifax Fax Machine	1	9/26/2018
BSCS Biology A Molecular Approach	1	8/15/2018
Buried Onions	3	10/10/2018
By The Great Horn Spoon	4	10/10/2018
California Vistas Making a New Nation Daily Activity Pad	2	8/15/2018
California Vistas Making a New Nation Handbooks	7	8/15/2018
California Blue	3	10/10/2018
California Treasures: America Literature	73	10/10/2018
California Treasures: American Literature Writing Resources	1	10/10/2018
California Treasures: Assessment Resources Course 5	1	10/10/2018
California Treasures: Course 3 Textbook	103	10/10/2018
California Treasures: Course 4 Standards Road Map	1	10/10/2018
California Treasures: Course 4 Textbook	3	10/10/2018
California Treasures: Course 5 Standards Road Map	3	10/10/2018
California Treasures: Course 5 Textbook	1	10/10/2018
California Treasures: Course 5 Writing Resources	1	10/10/2018
California Treasures: Expressions Course 3	33	10/10/2018
California Treasures: Grade 1 - English Learner Resource Book	1	10/10/2018
California Treasures: Grade 1 - Handwriting	6	10/10/2018
California Treasures: Grade 1 - Home-School Connection	2	10/10/2018
California Treasures: Grade 1 - Language Development Practice Book	2	10/10/2018
California Treasures: Grade 1 - Practice Book	1	10/10/2018
California Treasures: Grade 1 - Progress Monitoring Assessment	3	10/10/2018
California Treasures: Grade 1 - TE English Language Development	1	10/10/2018
California Treasures: Grade 1 - Teacher Resource Book	2	10/10/2018
California Treasures: Grade 1 - Visual Vocab Resources	1	10/10/2018
California Treasures: Grade 2 - Grammar Transparencies	1	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
California Treasures: Grade 2 - TE Unit 4	1	10/10/2018
California Treasures: Grade 2 - TE Unit 6	1	10/10/2018
California Treasures: Grade 2 - Transparancies	1	10/10/2018
California Treasures: Grade 3 - TE Unit 5	1	10/10/2018
California Treasures: Grade 4 - TE Unit 1	1	10/10/2018
California Treasures: Grade 4 - TE Unit 2	1	10/10/2018
California Treasures: Grade 4 - TE Unit 3	1	10/10/2018
California Treasures: Grade 4 - TE Unit 4	1	10/10/2018
California Treasures: Grade 4 - TE Unit 5	1	10/10/2018
California Treasures: Grade 4 - TE Unit 6	1	10/10/2018
California Treasures: Grade 4 - Textbook	17	10/10/2018
California Treasures: Grade 5 - Textbook	3	10/10/2018
California Treasures: Grade 6 - TE Unit 1	1	10/10/2018
California Treasures: Grade 6 - TE Unit 5	1	10/10/2018
California Treasures: Grade 6 - Textbook	1	10/10/2018
California Treasures: Grade 8 - California Standard Practice	4	10/10/2018
California Treasures: Literature Course 2 Textbook	51	10/10/2018
California Treasures: Standards Road Map American Literature	5	10/10/2018
California Treasures: TE (Approaching) American Literature Read and Write	5	10/10/2018
California Treasures: TE (Approaching) Course 4 Read and Write	2	10/10/2018
California Treasures: TE (Approaching) Course 5 Read and Write	4	10/10/2018
California Treasures: TE (English Learner) American Literature Read and Write	4	10/10/2018
California Treasures: TE (English Learner) Course 4 Read and Write		10/10/2018
California Treasures: TE (English Learner) Course 5 Read and Write	1	10/10/2018
California Treasures: TE (On Level) American Literature Read and Write	5	10/10/2018
California Treasures: TE (On Level) Course 4 Read and Write	3	10/10/2018
California Treasures: TE (On Level) Course 5 Read and Write	3	10/10/2018
California Treasures: TE Annotated California Standards Practice Grade 9	2	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
California Treasures: TE Annotated California Standards Practice Grade 10	2	10/10/2018
California Treasures: Teaching Chart	1	10/10/2018
California Treasures: Textbook 1.1	4	10/10/2018
California Treasures: Textbook 1.2	6	10/10/2018
California Treasures: Textbook 1.3	4	10/10/2018
California Treasures: Textbook 1.4	1	10/10/2018
California Treasures: Textbook 1.5	11	10/10/2018
California Treasures: Textbook 1.6	13	10/10/2018
California Treasures: Textbook 3.1	3	10/10/2018
California Treasures: Textbook 3.2	3	10/10/2018
California Treasures: Unit 1 Teaching Resources	1	10/10/2018
California Treasures: Unit 2 Teaching Resources	2	10/10/2018
California Treasures: Unit 3 Teaching Resources	2	10/10/2018
California Treasures: Unit 4 Teaching Resources	2	10/10/2018
California Treasures: Unit 5 Teaching Resources	2	10/10/2018
California Treasures: Unit 6&7 Teaching Resources	2	10/10/2018
California Treasures: Work station Flip Chart - Phonics/Word Study	1	10/10/2018
California Treasures: Work station Flip Chart - Reading	1	10/10/2018
California Treasures: Work station Flip Chart - Science History/Social Science	1	10/10/2018
California Treasures: Work station Flip Chart - Writing	1	10/10/2018
California Vistas Making A New Nation	42	8/15/2018
California Vistas Making A New Nation Teacher Edition	4	8/15/2018
California Vistas Our Golden State	36	8/15/2018
California Vistas Our Golden State Daily Activity Pad	1	8/15/2018
California Vistas Our Golden State Daily Teacher Edition	2	8/15/2018
California Vistas Our Golden State Workbooks	19	8/15/2018
Cannery Row	7	10/10/2018
Canon Imageclass D680 Copier	1	9/26/2018
CD Algebra 1 Concepts and Skills	1	10/10/2018
CD Algebra 1 Power Presentations	1	10/10/2018
CD Bateria III Woodcock Munoz Pruebas de Aprovechamiento	1	10/10/2018
CD California Treasures Grade 1 Classroom Presentation Toolkit	1	10/10/2018
CD California Treasures Grade 1 Exam View	1	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
CD California Treasures Grade 1 Students Works Interactive Student Edition	1	10/10/2018
CD California Treasures Grade 1 Teacher Works	1	10/10/2018
CD California Treasures Grade 2 Exam View	1	10/10/2018
CD California Treasures Grade 2 Fluency Solutions Approaching	3	10/10/2018
CD California Treasures Grade 2 Fluency Solutions Beyond	3	10/10/2018
CD California Treasures Grade 2 Fluency Solutions On Level	2	10/10/2018
CD California Treasures Grade 3 Exam View	1	10/10/2018
CD California Treasures Grade 4 Fluency Solutions Approaching	3	10/10/2018
CD California Treasures Grade 4 Students Works Interactive Student Edition	5	10/10/2018
CD California Treasures Grade 5 Fluency Solutions Approaching	3	10/10/2018
CD California Treasures Grade 5 Fluency Solutions Beyond	3	10/10/2018
CD California Treasures Grade 5 Fluency Solutions On Level	3	10/10/2018
CD California Treasures Greade 5 Listen Library California Wonders	3	10/10/2018
CD Glencoe Literature American Literature	6	10/10/2018
CD Glencoe Literature American Literature Vocabulary Puzzle Maker	4	10/10/2018
CD Glencoe Literature California Treasure Course 3 Student Works	72	10/10/2018
CD Glencoe Literature California Treasures American Literature Course 4	1	10/10/2018
CD Glencoe Literature California Treasures American Literature Course 5	97	10/10/2018
CD Glencoe Literature California Treasures American Literature Exam View	2	10/10/2018
CD Glencoe Literature California Treasures American Literature Student Works	95	10/10/2018
CD Glencoe Literature California Treasures American Literature Teacher Works	1	10/10/2018
CD Glencoe Literature California Treasures American Literature Teacher Works	3	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
CD Glencoe Literature California Treasures Classroom Presentation Toolkit American Literature	5	10/10/2018
CD Glencoe Literature California Treasures Classroom Presentation Toolkit Course 2	1	10/10/2018
CD Glencoe Literature California Treasures Classroom Presentation Toolkit Course 4	3	10/10/2018
CD Glencoe Literature California Treasures Classroom Presentation Toolkit Course 5	1	10/10/2018
CD Glencoe Literature California Treasures Course 2 Exam View	1	10/10/2018
CD Glencoe Literature California Treasures Course 2 Student Works	74	10/10/2018
CD Glencoe Literature California Treasures Course 2 Teacher Works	1	10/10/2018
CD Glencoe Literature California Treasures Course 4 Exam View	3	10/10/2018
CD Glencoe Literature California Treasures Course 4 Student Works	94	10/10/2018
CD Glencoe Literature California Treasures Course 4 Teacher Works	2	10/10/2018
CD Glencoe Literature California Treasures Course 5 Exam View	1	10/10/2018
CD Glencoe Literature California Treasures Course 5 Teacher Works	1	10/10/2018
CD Glencoe Literature Course 2	2	10/10/2018
CD Glencoe Literature Course 2 Vocabulary Puzzle Maker	1	10/10/2018
CD Glencoe Literature Course 3 Vocabulary Puzzle Maker	1	10/10/2018
CD Glencoe Literature Course 4	3	10/10/2018
CD Glencoe Literature Course 4 Vocabulary Puzzle Maker	1	10/10/2018
CD Glencoe Literature Course 5	6	10/10/2018
CD Glencoe Vocabulary Puzzle Maker	1	10/10/2018
CD Glencoe vocabulary Puzzle Maker Course 5	3	10/10/2018
CD Glencoe World History Modern Times Exam View	1	10/10/2018
CD Interactive Vocabulary Glencoe Literature American Literature	9	10/10/2018
CD Interactive Vocabulary Glencoe Literature Course 2	3	10/10/2018
CD Interactive Vocabulary Glencoe Literature Course 5	1	10/10/2018
CD Listening Library Glencoe Literature Course 5	2	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
CD Listening Library Glencoe Literature Expressions Course 3	2	10/10/2018
CD Listening Library Glencoe Literature Expressions Course 4	6	10/10/2018
CD Literature Launchers Glencoe Literature Course 5	1	10/10/2018
CD Literature Launchers Glencoe Literature American Literature	4	10/10/2018
CD Literature Launchers Glencoe Literature Course 4	3	10/10/2018
CD Skill Level Up! Grade 10	3	10/10/2018
CD Skill Level Up! Grade 11	3	10/10/2018
CD Skill Level Up! Grade 9	3	10/10/2018
CD Teach Use and Succeed	11	10/10/2018
Cell Machinery	1	10/10/2018
Charlotte Perkins Gilman	6	10/10/2018
Checking Your Grammar	1	10/10/2018
Chestnut	7	10/10/2018
Children of The River	1	10/10/2018
Chinese American Literature	1	10/10/2018
Chromebook	4	9/26/2018
Chromebox	1	9/26/2018
Classroom Assessment of Reading Processes	1	10/10/2018
Computer Printer Stand	1	9/14/2018
Course 3 Backpack Reader	19	10/10/2018
Davis	7	10/10/2018
Dear Mr Henshaw	5	10/10/2018
Decoding Strategies	27	8/15/2018
Dell 1504FP Monitor	5	9/26/2018
Dell 1702FP Monitor	1	9/26/2018
Dell 1703FPt Monitor	1	9/26/2018
Dell 1704FPTi Monitor	3	9/26/2018
Dell 1704FPTt Monitor	5	9/26/2018
Dell 1704FPVT Monitor	6	9/26/2018
Dell 1707FPT Monitor	2	9/26/2018
Dell 1708FPt Monitor	1	9/26/2018
Dell 1800FP Monitor	12	9/26/2018
Dell 1907FPc Monitor	1	9/26/2018
Dell 1908FPb Monitor	1	9/26/2018
Dell 1908FPc Monitor	3	9/26/2018
Dell 1908WFPF Monitor	1	9/26/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Dell Dimension 8200 PC	1	9/26/2018
Dell Dimension 8300 PC	7	9/26/2018
Dell E171FPb Monitor	9	9/26/2018
Dell E172FPt Monitor	4	9/26/2018
Dell Inspiron 5100 Laptop	2	9/26/2018
Dell Inspiron 8500 Laptop	3	9/26/2018
Dell Latitude D600 Laptop	1	9/26/2018
Dell Latitude D810 Laptop	2	9/26/2018
Dell Latitude D820 Laptop	1	9/26/2018
Dell Latitude PP01L Laptop	4	9/26/2018
Dell Optiplex 745 PC	3	9/26/2018
Dell Optiplex 755 PC	3	9/26/2018
Dell Optiplex 780 PC	1	9/26/2018
Dell Optiplex 960 PC	8	9/26/2018
Dell Optiplex GX280 PC	5	9/26/2018
Dell Optiplex SX280 PC	5	9/26/2018
Desk	1	9/14/2018
Desk chairs	16	6/26/2018
Desk chairs	3	9/14/2018
Desk chairs	12	10/31/2018
Diary of a Wimpy Kid - The Ugly Truth	1	10/10/2018
Edith Wharton	10	10/10/2018
Edna Ferber	6	10/10/2018
Enders Game	1	10/10/2018
English - Espanol Reading Inventory For The Classroom	1	10/10/2018
Environment The Science Behind The Stories	26	8/15/2018
Environmental Science For AP	9	8/15/2018
Epson Stylus CX5400 Printer	1	9/26/2018
Epson Stylus CX7400 Printer	1	9/26/2018
External HD	2	9/26/2018
Fallen Angels	5	10/10/2018
Farewell to Manzanar	15	10/10/2018
Fearons Health	3	10/10/2018
Frankenstein	16	10/10/2018
Freeman	7	10/10/2018
From My Imagination	13	10/10/2018
Garland	5	10/10/2018
Geography - Working With Maps - Review Masters	1	10/10/2018
Geometry	1	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Geometry Concepts and Skills Practice Workbook With Examples	1	10/10/2018
Glencoe Street Law 7th Edition	1	10/10/2018
Glencoe Backpack Reader - Course 2	38	10/10/2018
Glencoe Course 2 Backpack Reader Teacher Guide	1	10/10/2018
Glencoe Course 2 Read and Write TE	1	10/10/2018
Glencoe Course 3 Read and Write	1	10/10/2018
Glencoe Course 3 Read and Write TE	1	10/10/2018
Glencoe Expressions Progress Monitoring	1	10/10/2018
Glencoe Fluency Practice and Assessment	1	10/10/2018
Glencoe Grade 7 Grammar and Language Workbook	2	10/10/2018
Glencoe Grade 9 Grammar and Composition Handbook	4	10/10/2018
Glencoe Language Arts Grammar and Language Workbook	22	10/10/2018
Glencoe Language Arts - Grammar and Language Workbook Grade 8	5	10/10/2018
Glencoe Literature Library Study Guide - Picture Bride	12	10/10/2018
Glencoe Literature The Reader's Choice American Literature Teacher's Wraparound Edition	1	10/10/2018
Glencoe Literature The Reader's Choice Course 4	1	10/10/2018
Glencoe Literature The Reader's Choice Course 4 Teacher's Wraparound Edition	1	10/10/2018
Glencoe TE Course 2 Read and Write	3	10/10/2018
Glencoe Teacher Guide Novel Companion	6	10/10/2018
Glencoe Teaching Resources: Writing, Speaking, Reading, Listening - Unit 1	1	10/10/2018
Glencoe Teaching Resources: Writing, Speaking, Reading, Listening - Unit 2	1	10/10/2018
Glencoe Teaching Resources: Writing, Speaking, Reading, Listening - Unit 3	1	10/10/2018
Glencoe Teaching Resources: Writing, Speaking, Reading, Listening - Unit 4	1	10/10/2018
Glencoe Teaching Resources: Writing, Speaking, Reading, Listening - Unit 5	1	10/10/2018
Glencoe Teaching Resources: Writing, Speaking, Reading, Listening - Unit 6	1	10/10/2018
Grammar and Composition Handbook	1	10/10/2018
Grey metal 5'11" Bookshelf - Damaged	2	10/10/2018
Hamlet	8	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Hatchet	103	10/10/2018
Heaven	2	10/10/2018
Henry James	7	10/10/2018
Herman Melville	1	10/10/2018
Holes	173	10/10/2018
HP Deskjet 5740 Printer	1	9/26/2018
HP Deskjet 6122 Printer	1	9/26/2018
HP Deskjet 842C Printer	2	9/26/2018
HP Deskjet F4480 Printer	1	9/26/2018
HP Laserjet 2605N Printer	1	9/26/2018
HP Laserjet 4050N Printer	1	9/26/2018
HP Laserjet 4200N Printer	1	9/26/2018
HP Officejet 5610 Printer	2	9/26/2018
HP Officejet 6110 Printer	1	9/26/2018
HP Officejet 6210 Printer	2	9/26/2018
HP Officejet 6310 Printer	1	9/26/2018
HP Officejet 7310 Printer	1	9/26/2018
HP Officejet H470 Printer	2	9/26/2018
HP Photosmart 7510 Printer	1	9/26/2018
HP Photosmart C3180 Printer	1	9/26/2018
HP PSC1210 Printer	1	9/26/2018
HP PSC1610 Printer	1	9/26/2018
I Heard The Owl Call My Name	1	10/10/2018
I Wanna Be The Kinda Father My Mother Was	1	10/10/2018
I, Juan de Pareja	1	10/10/2018
iMac	3	9/26/2018
Interactive Mathematics Program Year 1	58	10/10/2018
Interactive Mathematics program - Calculator Guide Year 1	1	10/10/2018
iPad	10	9/26/2018
Irvin S Cobb	7	10/10/2018
Island Of The Blue Dolphins	14	10/10/2018
Jewett	6	10/10/2018
Josefina y la Colcha de Retazos	18	10/10/2018
Kate Chopin	3	10/10/2018
Kindred	4	10/10/2018
King Lardner	7	10/10/2018
Kite Runner	5	10/10/2018
Land McNally Classroom Atlas	1	10/10/2018
Laptop	9	9/26/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Lateral File Cabinet w/Hutch	1	10/31/2018
Lexmark Interact S605 Printer	2	9/26/2018
Long Journey Home	17	10/10/2018
Lord of The Flies	1	10/10/2018
Mac Mini	1	9/26/2018
Macbook	1	9/26/2018
Make Way For August	11	10/10/2018
Makes Me Wanna Holler	12	10/10/2018
Math In Focus: Singapore Math Course 2	2	10/10/2018
Math In Focus: Singapore Math Course 3	1	10/10/2018
Meeting The California Challenge English - Language Arts	2	10/10/2018
Meeting The California Challenge Englis - Language Arts Teacher's Manual	1	10/10/2018
MeetingTthe California Challenge Mathematics	2	10/10/2018
Meeting The California Challenge Mathematics Teacher's Manual	1	10/10/2018
Monitor	14	9/26/2018
My Brother Sam is Dead	6	10/10/2018
My Native Land	14	10/10/2018
Nathaniel Hawthorne	6	10/10/2018
Native Son	1	10/10/2018
Nectar In A Sieve	3	10/10/2018
Night	10	10/10/2018
Night Journeys	40	10/10/2018
Of Mice and Men	73	10/10/2018
Office Chairs	4	9/26/2018
Office Desk	1	10/31/2018
O'Henry	2	10/10/2018
On The Banks of Plum Creek	10	10/10/2018
One Flew Over The Cuckoo's Nest	4	10/10/2018
Optiplex 960	1	9/26/2018
Optiplex 980	4	9/26/2018
Panasonic KX-FB421 Fax Machine	1	9/26/2018
Panasonic KX-FL511 Fax Machine	1	9/26/2018
Patterns Teachers Guide Year 1	5	10/10/2018
Plains Native American Literature	1	10/10/2018
Poems of Today	1	10/10/2018
Powerbook G4	1	9/26/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Pre-Algebra	7	10/10/2018
Prentice Hall Grammar and Composition	1	10/10/2018
Printer	4	9/26/2018
Projector	8	9/26/2018
Ramona and Her Father	16	10/10/2018
Reading & Writing in Social Studies	41	8/15/2018
Rewards Multisyllabic Word Reading Strategies	31	8/15/2018
Rogets II: The New Thesaurus	1	10/10/2018
Rogets Thesaurus	1	10/10/2018
Roll of Thunder, Hear my Cry	3	10/10/2018
Router	2	9/26/2018
Runaway Ralph	14	10/10/2018
Shapshots	13	10/10/2018
Sherwood Anderson	7	10/10/2018
Somewhere In The Darkness	14	10/10/2018
Speaking From The Heart	12	10/10/2018
Stephen Crane	10	10/10/2018
Strider	20	10/10/2018
Switch	2	9/26/2018
Tall Tales	12	10/10/2018
Tangerine	1	10/10/2018
Reading Triumphs	6	10/10/2018
That Was Then, This Is Now	2	10/10/2018
The Adventures of Huckleberry Finn	47	10/10/2018
The Adventures of Ulysses	3	10/10/2018
The Bears on Hemlock	2	10/10/2018
The Boxcar Children	8	10/10/2018
The Cay	12	10/10/2018
The Chocolate War	1	10/10/2018
The Circuit	11	10/10/2018
The El Dorado Adventure	2	10/10/2018
The Glencoe Reader	1	10/10/2018
The Glencoe Reader American Literature	1	10/10/2018
The Great Cheese Conspiracy	2	10/10/2018
The Greatest	16	10/10/2018
The House of Dies Drear	5	10/10/2018
The House on Mango Street	5	10/10/2018
The Hunger Games	1	10/10/2018
The Jungle	1	10/10/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
The Kid's Guide to Social Action	1	10/10/2018
The Lion, The Witch, and The Wardrobe	9	10/10/2018
The Long Valley	16	10/10/2018
The Mouse and The Motorcycle	1	10/10/2018
The Night Swimmers	22	10/10/2018
The Pearl	61	10/10/2018
The Pelican Brief	2	10/10/2018
The Perfect Storm	1	10/10/2018
The Pigman	1	10/10/2018
The River	1	10/10/2018
The Scarlet Letter	16	10/10/2018
The Watsons Go To Birmingham 1963	17	10/10/2018
The Westing Game	8	10/10/2018
Theodore Dreiser	6	10/10/2018
Timeless Tales Myths	1	10/10/2018
To Be a Slave	29	10/10/2018
To Kill a Mockingbird	35	10/10/2018
Top Ten Greek Legends	9	10/10/2018
Top Ten Shakespeare Stories	5	10/10/2018
Touching Spirit Bear	6	10/10/2018
VHS Monsters at The Gates	3	10/10/2018
Warriors Don't Cry	36	10/10/2018
Washington Irving	5	10/10/2018
Websters Dictionary/Rogets Thesaurus	1	10/10/2018
Where The Red Fern Grows	29	10/10/2018
Whirligig	3	10/10/2018
Wilbur Daniel Steele	8	10/10/2018
Willa Cather	5	10/10/2018
Windcatcher	1	10/10/2018
Wooden L Shaped Desk	1	10/10/2018
Wooden Oak Desk	1	10/10/2018
Wooden Printer Rolling Cart	1	10/10/2018
Wordly Wise 3000	9	8/15/2018
Write Ahead	16	10/10/2018



2018-19 First Interim Budget Assumptions

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

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on December 19, 2018, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the First Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed:
President, Board of Education

Date: 19-Dec-18

Signed:
County Superintendent

Date: 19-Dec-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.

	2018-19 Adopted Budget Totals	First Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded)		1186.00 ADA	1186.00 ADA	1186.00 ADA
Estimated P-2 ADA		1160.00 ADA	1160.00 ADA	1160.00 ADA
Total Change from Prior Period		\$ 1,842,141	\$ 2,316,722	\$ 936,169
Adjusted Budget Amount	\$ 31,172,026	\$ 33,014,167	\$ 35,330,889	\$ 36,267,058
Please describe reason(s) for changes:		COLA	COLA & Changes to UPP%	COLA & Changes to UPP%
		LCFF Changes	\$1,400,000 Differentiated Assistance	
Federal Revenue (8100-8299):				
% Increase (Decrease) included in		% \$ -	% \$ -	% \$ -
One time \$ included in		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
State Revenue (8300-8599):				
COLA % Used for		% \$ -	% \$ -	% \$ -
One time \$ included in		\$ 384,325	\$ (730,969)	\$ -
Plus(Minus) Other \$ changes		\$ 1,833,405	\$ (355,840)	\$ (130,417)
Total Change from Prior Period		\$ 2,217,730	\$ (1,086,809)	\$ (130,417)
Adjusted Budget Amount	\$ 3,216,315	\$ 5,434,045	\$ 4,347,236	\$ 4,216,819
Please describe reason(s) for changes:		\$16,490 Increase in Mandated Costs	Estimated Decrease in Miscellaneous State Revenue	Estimated 3% Decrease
		\$1,789,783 Increase in Apprenticeship	(\$346,644) One-Time Mandated Cost	
		\$384,325 Increase in One Time Discretionary Funds	(\$384,325) Back out One-time Discretionary Funds	
		\$27,132 Increase in Lottery		

	2018-19 Adopted Budget Totals	First Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
REVENUES Cont.:				
Local Revenue (8600-8799):				
% Incr (Decr) included in		% \$ -	-2 % \$ (476,447)	-2 % \$ (466,918)
One time \$ included in		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes		\$ 589,985	\$ -	\$ -
Total Change from Prior Period		\$ 589,985	\$ (476,447)	\$ (466,918)
Adjusted Budget Amount	\$ 23,232,370	\$ 23,822,355	\$ 23,345,908	\$ 22,878,990
Please describe reason(s) for changes		\$156,878 Increase in Fremont St. Leases/Rentals	Estimated 2% Decrease	Estimated 2% Decrease
		\$59,162 Increase in Charter Fees		
		\$89,031 Increase in IT Support		
		\$168,000 Increase in Technology Admin		
		\$74,400 Increase in Durham Ferry STEM		
		\$136,573 Increase in Ed Services		
		(\$125,330) Decrease in A/B Revenue from Districts		
		\$12,179 Increase in Special Ed Transportation		
		\$29,518 Increase in Misc Revenues		
Transfers In/Sources (8900-8979):				
Other One time \$ included in		\$ 20,132	\$ (20,132)	\$ -
Plus(Minus) Other \$ changes		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 20,132	\$ (20,132)	\$ -
Adjusted Budget Amount	\$ -	\$ 20,132	\$ -	\$ -
Please describe reason(s) for changes		Increase in Copier Leases	One-time Copier Leases	

	2018-19 Adopted Budget Totals	First Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
REVENUES Cont.:				
Contributions (8980-8999):				
(Incr)Decr for Sp. Ed		\$ -	\$ -	\$ -
(Incr)Decr for On-going Major Maint (RRM)		\$ -	\$ -	\$ -
Other One time \$ included in		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes		\$ (80,782)	\$ (797,369)	\$ 1,339,262
Total Change from Prior Period		\$ (80,782)	\$ (797,369)	\$ 1,339,262
Adjusted Budget Amount	\$ (4,935,400)	\$ (5,016,182)	\$ (5,813,551)	\$ (4,474,289)
Please describe reason(s) for changes		(\$72,561) Decrease in CEDR	\$94,077 3% Increase in Routine Repair & Maintenance	(\$20,782) 3% Decrease in Routine Repair & Maintenance
		\$3,733,147 Increase in Venture II Building Expenses	\$42,000 Increase in Special Ed - Pupil Services	(\$24,971) Decrease in COSP Print Shop/Food Service/
		(\$3,214) Decrease in Teacher's College - Fund 02	(\$24,246) Decrease in COSP Print Shop/Food Service/	Special Ed
		\$10,000 Increase in Transition Budget	Special Ed	(\$8,153) Decrease in Education Grants (Student Events/
		(\$2,800,000) Decrease in McFall Planning Project	(\$7,915) Decrease in Education Grants (Student Events/	Artists)
		\$106,331 Increase in Conservation Corps Building	Artists)	(\$2,600) Decrease in Fund 02 Economic Uncertainties
		(\$19,247) Decrease in National Guard Startup	\$518,442 Increase in Continuous Improvement & Support	(\$4,200) Decrease in Code Camp
		\$38,406 Increase in ALICE Training	(\$1,400,000) Decrease in LCFF Differentiated Assistance	\$1,400,000 LCFF Differentiated Assistance
		(\$208,380) Decrease in Fal Lab	(Unrestricted to Restricted)	
		\$134,556 Increase in Sky Mountain Camp	(\$15,620) Decrease in Fund 02 Economic Uncertainties	
		\$2,398 Increase in Emergency Preparedness	(\$4,107) Decrease in Code Camp	
		(\$24,186) Decrease in COSP Food Service/Print Shop		
		(\$2,793) Decrease in Court/Camps Instructional Program		
		\$81,414 Increase in General Fund Unrestricted Salary/Benefits		
		(\$168,000) Decrease in Technical Administration		
		\$74,466 Increase in Maintenance/Operations		
		\$38,663 Increase for Frontline Contract		
		\$12,000 Increase in Bus Driver Training		
		\$2,900 Increase in Administration Student Event Projects		
		(\$16,530) Decrease in Countywide Music Coordination		
		(\$1,000,152) Increase in Building Contribution		
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ (60,650)	\$ (817,501)	\$ 1,339,262
Adjusted Budget Amount	\$ (4,935,400)	\$ (4,996,050)	\$ (5,813,551)	\$ (4,474,289)
Total Revenues & Other Financing Sources	\$ 52,685,311	\$ 57,274,517	\$ 57,210,482	\$ 59,888,578

	2018-19 Adopted Budget Totals		First Interim (Unrestricted Only) 2018-19		Projected (Unrestricted Only) 2019-20		Projected (Unrestricted Only) 2020-21	
EXPENSES:								
Object 1XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in	%	\$	2 %	\$ 171,362	2 %	\$ 172,035	2 %	\$ 172,035
Settlement included in	%	\$	%	\$ -	%	\$ -	%	\$ -
<u>Other</u>								
Growth Positions	3.3136 FTE	\$ 181,564	FTE	\$ -	FTE	\$ -	FTE	\$ -
One time \$ included in		\$ (1,641)		\$ (137,723)		\$ -		\$ -
Plus(Minus) Other \$ changes		\$ 143,898		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 323,821		\$ 33,639		\$ 172,035		\$ 172,035
Adjusted Budget Amount	\$ 8,244,287	\$ 8,568,108		\$ 8,601,747		\$ 8,773,782		\$ 8,773,782
Please describe reason(s) for changes		(\$101,191) Deferred Position (91 FTE)		2% Estimated Step and Column		2% Estimated Step and Column		
		\$181,564 New Positions (3 3136 FTE)		Back off 2% One-time Off Schedule				
		\$38,775 Subs/Temps						
		\$206,314 Attrition and Budget Distribution Changes						
		(\$1,641) Decrease in 2% One-Time Off Schedule						
Object 2XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in	%	\$	2 %	\$ 313,089	2 %	\$ 314,476	2 %	\$ 314,476
Settlement included in	%	\$	%	\$ -	%	\$ -	%	\$ -
<u>Other</u>								
Growth Positions	11.3 FTE	\$ 562,654	FTE	\$ -	FTE	\$ -	FTE	\$ -
One time \$ included in		\$ (4,378)		\$ (243,751)		\$ -		\$ -
Plus(Minus) Other \$ changes		\$ (298,997)		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 259,279		\$ 69,338		\$ 314,476		\$ 314,476
Adjusted Budget Amount	\$ 15,395,179	\$ 15,654,458		\$ 15,723,796		\$ 16,038,272		\$ 16,038,272
Please describe reason(s) for changes		(\$195,938) Abolished Positions (2.95 FTE)		2% Estimated Step and Column		2% Estimated Step and Column		
		(\$83,640) Deferred Position (1.0 FTE)		Back off 2% One-time Off Schedule				
		\$562,654 New Positions (11.3 FTE)						
		\$58,512 Subs/Temps						
		(\$77,931) Attrition and Budget Distribution Changes						
		(\$4,378) Decrease in 2% One-Time Off Schedule						

	2018-19 Adopted Budget Totals	First Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21			
EXPENSES Cont.:							
Object 3XXX:							
Change in Statutory Benefits		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	\$ -	%	\$ 28,760	%	\$ 144,883
Increase in Statutory due to Settlement		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes		%	\$ 4,944	%	\$ 538,341	%	\$ 472,134
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ 93,710	%	\$ -	%	\$ -
Total \$ Change in Statutory			\$ 98,654		\$ 567,101		\$ 617,017
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		%	\$ 79,403	%	\$ -	%	\$ -
Are you budgeting at the CAP?		Yes/No	Yes	Yes/No		Yes/No	
Total \$ Change in H & W			\$ 79,403		\$ -		\$ -
Changes in Other Benefits:		%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits			\$ 178,057		\$ 567,101		\$ 617,017
One time benefit \$ included above			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ 178,057		\$ 567,101		\$ 617,017
Adjusted Budget Amount	\$ 9,175,151		\$ 9,353,208		\$ 9,920,309		\$ 10,537,326

Please describe changes next page

Decrease in Workers Comp Rate (1.9235% to 1.8928%)

Estimated Step & Column & Benefit Increases

Estimated Step & Column & Benefit Increases

STRS Rate Increase (16.28% to 18.13%)

STRS Rate Increase (18.13% to 19.1%)

PERS Rate Increase (18.062% to 20.7%)

PERS Rate Increase (20.7% to 23.4%)

Object 4XXX:

% Increase(Decrease) included in		%	\$ -	4 %	\$ 107,877	4 %	\$ 112,192
Flat \$ Increase(Decrease) included in			\$ 482,253		\$ -		\$ -
One time \$ included in			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ 482,253		\$ 107,877		\$ 112,192
Adjusted Budget Amount	\$ 2,214,669		\$ 2,696,922		\$ 2,804,799		\$ 2,916,991

Please describe reason(s) for changes

\$773 Increase in Textbooks and Books

Estimated 4% Increase

Estimated 4% Increase

\$413,904 Increase in Materials and Supplies

\$67,576 Increase in Non-Capitalized Equipment

	2018-19 Adopted Budget Totals	First Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in		% \$ -	% \$ -	2 % \$ 357,912
Flat \$ Increase(Decrease) included in		\$ 701,352	\$ -	\$ -
One time \$ included in		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 701,352	\$ -	\$ 357,912
Adjusted Budget Amount	\$ 18,127,374	\$ 18,828,726	\$ 18,828,726	\$ 19,186,638
Please describe reason(s) for changes				
		\$91,871 Increase in Other Operating Costs	N/A	Estimated 2% Increase
		\$47,149 Increase in Travel/Legal/Dues/Insurance/ Communications/Printing/Postage		
		(\$6,359) Decrease in Utilities		
		\$1,777,112 Increase in Contracted Services		
		(\$11,742) Decrease in Facility Rents/Leases		
		(\$610,903) Decrease in Repairs		
		(\$585,776) Decrease in Direct Cost Services		
Object 6XXX:				
% Increase(Decrease) included in		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in		\$ (3,771,697)	\$ -	\$ -
One time \$ included in		\$ -	\$ (4,384,385)	\$ (563,707)
Total Change from Prior Period		\$ (3,771,697)	\$ (4,384,385)	\$ (563,707)
Adjusted Budget Amount	\$ 19,430,214	\$ 15,658,517	\$ 11,274,132	\$ 10,710,425
Please describe reason(s) for changes				
EXPENSES Cont.:				
Object 6XXX Cont.:				
		\$280,000 Increase in Transworld Plant Development	Decrease in One-time Building Expenses	Decrease in One-time Building Expenses
		(\$1,808,502) Decrease in WEC Building Expenses		
		(\$1,080,000) Decrease in CTEC Building Expenses		
		\$2,700,000 Increase in VAFS Building Expenses		
		(\$2,820,000) Decrease in McFall Planning Project		
		\$365,000 Increase in Conservation Corps Building Expenses		
		(\$64,000) Decrease in Nelson Center Building Expenses		
		(\$2,500,000) Decrease in TCSJ Building Expenses		
		\$121,061 Increase in Fab Lab Expenses		
		\$610,000 Increase in Special Ed Deferred Maintenance		
		\$20,132 Increase in Copier Leases		
		\$346,000 Increase in Vehicle Maintenance		
		\$24,612 Increase in COSP and Administration Technology		
		\$29,000 Increase in Lottery/Technology Support		
		\$5,000 Increase in Property/Liability Losses		

	2018-19 Adopted Budget Totals	First Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
EXPENSES Cont.:				
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in		\$ (1,135)	\$ (14,189)	\$ (25,525)
One time \$ included in		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (1,135)	\$ (14,189)	\$ (25,525)
Adjusted Budget Amount	\$ 532,784	\$ 531,649	\$ 517,460	\$ 491,935
Please describe reason(s) for changes		Decrease in Debt Services - Principal and Interest	Decrease in Debt Services - Principal and Interest Decrease in QZABs	Decrease in Debt Services - Principal and Interest
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in		\$ 23,661	\$ (164,971)	\$ (193,695)
One time \$ included in		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 23,661	\$ (164,971)	\$ (193,695)
Adjusted Budget Amount	\$ (7,775,472)	\$ (7,751,811)	\$ (7,916,782)	\$ (8,110,477)
Please describe reason(s) for changes		Decrease in Expenses	Increase in Expenses	Increase in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in		\$ 112,487	\$ 223,261	\$ (3,892)
One time \$ included in		\$ -	\$ (2,343,355)	\$ -
Total Change from Prior Period		\$ 112,487	\$ (2,120,094)	\$ (3,892)
Adjusted Budget Amount	\$ 2,252,914	\$ 2,365,401	\$ 245,307	\$ 241,415
Please describe reason(s) for changes		\$37,681 Increase in COSP One-Time Discretionary Contribution	(\$2,343,355) One-time Retiree Benefit Contribution \$223,261 Contribution to Building Futures Academy from COSP	Contribution to Building Futures Academy from COSP
		\$74,806 Increase in Cobntribution to Bulding Futures Academy from COSP		
Total Expenditures & Other Financing Uses	\$ 67,597,100	\$ 65,905,178	\$ 59,999,494	\$ 60,786,307
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (14,911,789)	\$ (8,630,661)	\$ (2,789,012)	\$ (1,897,729)



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.

	2018-19 Adopted Budget Totals	First Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
REVENUES:				
LCFF Funding Sources (8010-8099):				
Total Change from Prior Period		\$ 126,083	\$ -	\$ -
Adjusted Budget Amount	\$ 3,533,026	\$ 3,659,109	\$ 3,659,109	\$ 3,659,109
Please describe reason(s) for changes:		\$126,083 Increase in Special Ed Property Taxes	N/A	N/A
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$ -	-5 % \$ (450,715)	-2 % \$ (171,272)
One time \$ included in		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 93,473	\$ -	\$ -
Total Change from Prior Period		\$ 93,473	\$ (450,715)	\$ (171,272)
Adjusted Budget Amount	\$ 8,920,831	\$ 9,014,304	\$ 8,563,589	\$ 8,392,317
Please describe reason(s) for changes		\$13,014 Increase in SELPA Mental Health ADA Allocation	Estimated Decrease in RSDSS and Migrant Ed Programs	Estimated 2% Decrease
		\$8,556 Increase in SELPA ADR Expansion Program 17/18		
		\$72,363 Increase in COSP Title I		
		\$425 Increase in RSDSS Carryover - Title I		
		\$29,539 Increase in Rural Improvement Science/Education		
		(\$11,230) Decrease in Title III and Title III Carryover		
		(\$7,000) Decrease in McKinney Homeless #1		
		(\$18,724) Decrease in DOL #5 Youth Build		
		\$6,530 Increase in Recycling Fee for Service		

2018-19 Adopted Budget Totals	First Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
REVENUES Cont.:	\$28,686 Increase in Americorps/Americorps Carryover		
Local Revenue (8600-8799) Cont.:	\$1,500 Increase in College and Career		
	\$133,816 Increase in Nursing Services		
	\$209,199 Increase in Fee for Medi-Cal Billings		
	\$2,425 Increase in CISC Science Subcommittee		
	\$48,585 Increase in Artists in Schools		
	\$526 Increase in REACH Carryover - Kaiser		
	(\$1,269) Decrease in San Joaquin County Network Program Carryover		
	\$2,000 Increase in COE Foundation Award Admin		
	\$38,797 Increase in COE Foundation Student Events		
	\$181,356 Increase in MAA		
	(\$1,285,070) Decrease in Special Ed		
	\$15,779 Increase in RITA #2 Special Ed		
	\$41,857 Increase in COSP Special Ed		
	\$43,451 Increase in VAFS Special Ed		
	(\$125,997) Decrease in Teachers College of San Joaquin		
Transfers In/Sources (8900-8979):			
Other One time \$ included in:	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes.	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -
Please describe reason(s) for changes:	N/A	N/A	N/A

	2018-19 Adopted Budget Totals	First Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :	\$	-	\$	-
Incr.(Decr.) for On-going Major Maint (RRM) :	\$	-	\$	-
Other One time \$ included in:	\$	-	\$	-
Plus(Minus) Other \$ changes:	\$	80,782	\$	797,369
Total Change from Prior Period	\$	80,782	\$	797,369
Adjusted Budget Amount	\$ 4,935,400	\$ 5,016,182	\$ 5,813,551	\$ 4,474,289
Please describe reason(s) for changes:		\$8,356 Increase in Court/Community Food Service	(\$94,077) 3% Decrease in Routine Repair & Maintenance	\$20,782 3% Increase in Routine Repair & Maintenance
		\$18,623 Increase in COSP Duplicating (Print Shop)	(\$42,000) Decrease in Special Ed - Pupil Services	\$24,973 Increase in COSP Print Shop/Food Service/
		\$72,561 Increase in Code Camp	\$24,246 Increase in COSP Print Shop/Food Service/	Special Ed
		(\$21,972) Decrease in Artists in Schools	Special Ed	\$8,153 Increase in Education Grants (Student Events/
		\$3,214 Increase in Teachers College Economic Uncertainties	\$7,915 Increase in Education Grants (Student Events/	Artists)
			Artists)	\$2,600 Increase in Fund 02 Economic Uncertainties
			(\$518,442) Decrease in Continuous Improvement &	\$4,230 Increase in Code Camp
			Support	(\$1,400,000) LCFF Differentiated Assistance
			\$1,400,000 Increase in LCFF Differentiated Assistance	
			(Unrestricted to Restricted)	
			\$15,620 Increase in Fund 02 Economic Uncertainties	
			\$4,107 Increase in Code Camp	
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period	\$	80,782	\$	797,369
Adjusted Budget Amount	\$ 4,935,400	\$ 5,016,182	\$ 5,813,551	\$ 4,474,289
Total Revenues & Other Financing Sources	\$ 85,095,140	\$ 85,641,326	\$ 83,375,885	\$ 80,114,369

2018-19
Adopted Budget
Totals

First Interim (Restricted Only)
2018-19

Projected (Restricted Only)
2019-20

Projected (Restricted Only)
2020-21

EXPENSES:

Object 1XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	_____ %	\$ _____	2 %	\$ 362,614	2 %	\$ 364,202
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Other:						
Growth Positions:	3.6864 FTE	\$ 206,466	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ (11,568)		\$ (283,202)		\$ _____
Plus(Minus) Other \$ changes:		\$ (345,900)		\$ _____		\$ _____
Total Change from Prior Period		\$ (151,002)		\$ 79,412		\$ 364,202
Adjusted Budget Amount	\$ 18,281,687	\$ 18,130,685		\$ 18,210,097		\$ 18,574,299

Please describe reason(s) for changes:

\$28,742 Deferred/Undeferred Positions (1.09 FTE)	Estimated 2% Step and Column	Estimated 2% Step and Column
(\$79,428) Abolished Position (.2 FTE)	(\$283,202) Back off 2% One-Time Off Schedule	
\$206,466 New Positions (3.6864 FTE)		
\$253,487 Subs/Temps		
(\$11,568) Decrease in 2% One-Time Off Schedule		
(\$548,701) Attrition and Budget Distribution Changes		

Object 2XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	_____ %	\$ _____	2 %	\$ 458,576	2 %	\$ 461,723
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Other:						
Growth Positions:	8.075 FTE	\$ 377,245	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ (32,290)		\$ (301,184)		\$ _____
Plus(Minus) Other \$ changes:		\$ (456,419)		\$ _____		\$ _____
Total Change from Prior Period		\$ (111,464)		\$ 157,392		\$ 461,723
Adjusted Budget Amount	\$ 23,040,244	\$ 22,928,780		\$ 23,086,172		\$ 23,547,895

Please describe reason(s) for changes:

(\$190,523) Deferred Position (1.0 FTE)	Estimated 2% Step and Column	Estimated 2% Step and Column
(\$100,478) Abolished Positions (4.0 FTE)	(\$301,184) Back off 2% One-Time Off Schedule	
\$377,245 New Positions (8.075 FTE)		
\$283,366 Subs/Temps		
(\$32,290) Decrease in 2% One-Time Off Schedule		
(\$103,829) Attrition and Budget Distribution Changes		

2018-19
Adopted Budget
Totals

First Interim (Restricted Only)
2018-19

Projected (Restricted Only)
2019-20

Projected (Restricted Only)
2020-21

EXPENSES Cont.:

Object 3XXX:

	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Change in Statutory Benefits:						
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 65,954	%	\$ 238,384
Increase in Statutory due to Settlement	%	\$ -	%	\$ -	%	\$ -
Incr./Decr in Statutory due to rate changes	%	\$ 49,116	%	\$ 980,894	%	\$ 785,573
Incr./Decr in Statutory due to +/- positions, other changes	%	\$ (426,205)	%	\$ -	%	\$ -
Total \$ Change in Statutory		\$ (377,089)		\$ 1,046,848		\$ 1,023,957
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	%	\$ 35,698	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ 35,698		\$ -		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ (341,391)		\$ 1,046,848		\$ 1,023,957
One time benefit \$ included above		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ (341,391)		\$ 1,046,848		\$ 1,023,957
Adjusted Budget Amount	\$ 16,299,499	\$ 15,958,108		\$ 17,004,956		\$ 18,028,913

Please describe changes next page:

<u>Decrease in Workers Comp Rate (1.9235% to 1.8928%)</u>	<u>Estimated Step/Column & Benefit Increases</u>	<u>Estimated Step/Column & Benefit Increases</u>
	STRS Rate Increase (16.28% to 18.13%)	STRS Rate Increase (18.13% to 19.1%)
	PERS Rate Increase (18.062% to 20.7%)	PERS Rate Increase (20.7% to 23.4%)

Object 4XXX:

	<u>% Increase(Decrease) included in:</u>	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>	<u>\$</u>
Flat \$ Increase(Decrease) included in:		\$ 365,165		\$ -		\$ -
One time \$ included in:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 365,165		\$ -		\$ -
Adjusted Budget Amount	\$ 2,154,882	\$ 2,520,047		\$ 2,520,047		\$ 2,520,047

Please describe reason(s) for changes:

\$23,298 Increase in Textbooks and Books	N/A	N/A
\$279,914 Increase in Materials and Supplies		
\$61,953 Increase in Non-Capitalized Equipment		

2018-19 Adopted Budget Totals	First Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
EXPENSES Cont:			
Object 5XXX:			
% Increase(Decrease) included in	% \$ -	-5 % \$ 1,545,581	% \$ -
Flat \$ Increase(Decrease) included in:	\$ 759,397	\$ -	\$ -
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ 759,397	\$ 1,545,581	\$ -
Adjusted Budget Amount	\$ 19,120,976	\$ 21,425,954	\$ 21,425,954
Please describe reason(s) for changes:			
	(\$111,099) Decrease in Subagreements/Contracted Services	\$1,562,831 Increase in Other Operating Expenses	N/A
	(\$51,036) Decrease in Travel/Legal/Dues/Insurance/ Communications/Printing/Postage	(\$17,250) 5% Decrease in Utilities	
	\$2,761 Increase in Utilities		
	(\$6,023) Decrease in Facility Rents/Leases		
	\$326,660 Increase in Other Operating Costs		
	\$18,358 Increase in Repairs		
	\$579,776 Increase in Direct Cost Services		
Object 6XXX:			
% Increase(Decrease) included in	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:	\$ 273,994	\$ -	\$ -
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ 273,994	\$ -	\$ -
Adjusted Budget Amount	\$ 88,979	\$ 362,973	\$ 362,973
Please describe reason(s) for changes:			
	\$171,174 Increase in ATP - SJCOE Campus	N/A	N/A
	\$117,820 Increase in Carryover Cal Recycle		
	(\$15,000) Decrease in SEIS		
Other Outgo - Objects 7100-7299, 7400-7499			
% Increase(Decrease) included in:	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:	\$ 15,784	\$ (6,195)	\$ (6,050)
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ 15,784	\$ (6,195)	\$ (6,050)
Adjusted Budget Amount	\$ 108,624	\$ 118,213	\$ 112,163
Please describe reason(s) for changes:			
	\$15,779 Increase in RITA #2 Transfers Out	Decrease in Debt Services - Principal and Interest	Decrease in Debt Services - Principal and Interest
	\$5 Increase in Debt Services - Principal and Interest		

	2018-19 Adopted Budget Totals	First Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
EXPENSES Cont.:				
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (12,352)	\$ 153,662	\$ 193,695
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (12,352)	\$ 153,662	\$ 193,695
Adjusted Budget Amount	\$ 6,551,544	\$ 6,539,192	\$ 6,692,854	\$ 6,886,549
Please describe reason(s) for changes:				
	Increase in Expenses	Decrease in Expenses	Decrease in Expenses	
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 15,000	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 15,000	\$ -	\$ -
Adjusted Budget Amount	\$ 153,000	\$ 168,000	\$ 168,000	\$ 168,000
Please describe reason(s) for changes:				
	\$15,000 Increase in VAFS Fundraising	N/A	N/A	
Total Expenditures & Other Financing Uses	\$ 85,799,435	\$ 86,612,566	\$ 89,589,266	\$ 91,626,793
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (704,295)	\$ (971,240)	\$ (6,213,381)	\$ (11,512,424)



2018-19 First Interim Budget Assumptions
San Joaquin County Office of Education
Components of Ending Fund Balance

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

	First Interim		Projected		Projected	
	2018-19		2019-20		2020-21	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 80,833,699	\$ 27,336,919				
ENDING FUND BALANCE	\$ 72,203,038	\$ 26,365,679	\$ 69,414,026	\$ 20,152,298	\$ 67,516,297	\$ 8,639,874
COMPONENTS OF ENDING FUND BALANCE:	Must Agree to Components of Fund Balance Form 01 pg 2					
Reserved Amounts						
Revolving Cash	9711 2,825	\$ -	\$ 2,825	\$ -	\$ 2,825	\$ -
Stores	9712 -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	9713 -	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve (EC 42124)	9730 -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted Balances	9740 -	\$ 26,365,679	\$ -	\$ 20,152,298	\$ -	\$ 8,639,874
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789 3,050,356	\$ -	\$ 2,991,775	\$ -	\$ 3,048,262	\$ -
Total Other Designations	9780 57,206,974	\$ -	\$ 55,306,974	\$ -	\$ 53,276,974	\$ -
Undesignated/Unappropriated	9790 11,942,883	\$ -	\$ 11,112,452	\$ -	\$ 11,188,236	\$ -

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:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund	G	G	G	G
101	Special Education Pass-Through Fund	G	G	G	G
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
161	Forest Reserve Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
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				
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	34,705,052.00	36,673,276.00	6,888,342.00	36,673,276.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,920,831.00	9,014,304.00	123,583.46	9,014,304.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,194,226.00	21,019,647.00	7,454,543.68	21,019,647.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,960,342.00	76,188,484.00	17,639,112.92	76,188,484.00	0.00	0.0%
5) TOTAL, REVENUES			137,780,451.00	142,895,711.00	32,105,582.06	142,895,711.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,525,974.00	26,698,793.00	7,583,057.36	26,698,793.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,435,423.00	38,583,238.00	11,144,926.94	38,583,238.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,474,650.00	25,311,316.00	6,674,534.56	25,311,316.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,369,551.00	5,216,969.00	982,665.99	5,216,969.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,248,350.00	38,709,099.00	6,924,020.19	38,709,099.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,519,193.00	16,021,490.00	972,039.24	16,021,490.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	641,408.00	656,057.00	173,923.61	656,057.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,223,928.00)	(1,212,619.00)	(153,362.67)	(1,212,619.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			150,990,621.00	149,984,343.00	34,301,805.22	149,984,343.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,210,170.00)	(7,088,632.00)	(2,196,223.16)	(7,088,632.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,405,914.00	2,533,401.00	0.00	2,533,401.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	20,132.00	20,131.52	20,132.00	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			(2,405,914.00)	(2,513,269.00)	20,131.52	(2,513,269.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,616,084.00)	(9,601,901.00)	(2,176,091.64)	(9,601,901.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	103,364,491.00	108,170,618.00		108,170,617.72	(0.28)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,364,491.00	108,170,618.00		108,170,617.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,364,491.00	108,170,618.00		108,170,617.72		
2) Ending Balance, June 30 (E + F1e)			87,748,407.00	98,568,717.00		98,568,716.72		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	25,680,651.00	26,365,679.00		26,365,679.12		
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	47,733,839.00	57,206,974.00		57,206,974.20		
QZABs	0000	9780	1,941,902.00					
Court/Community Schools	0000	9780	2,522,004.00					
Buildings	0000	9780	6,052,651.00					
CEDR & Ed-Join	0000	9780	1,730,090.00					
Deferred Maintenance	0000	9780	10,126,483.00					
Education Services	0000	9780	979,997.00					
Mandated Costs	0000	9780	3,592,520.00					
Misc. Ending Balances & Reserves	0000	9780	19,870,623.00					
QZABs	0000	9780		1,942,518.00				
Court/Community Schools	0000	9780		3,581,424.00				
Buildings	0000	9780		13,189,788.00				
CEDR & Ed-Join	0000	9780		2,786,434.00				
Deferred Maintenance	0000	9780		10,362,363.00				
Education Services	0000	9780		1,878,633.00				
Mandated Costs	0000	9780		3,609,010.00				
Misc. Ending Balances & Reserves	0000	9780		19,019,202.00				
QZABs	0000	9780				1,942,518.00		
Court/Community Schools	0000	9780				3,581,424.00		
Buildings	0000	9780				13,189,788.00		
CEDR & Ed-Join	0000	9780				2,786,434.00		
Deferred Maintenance	0000	9780				10,362,363.00		
Education Services	0000	9780				1,878,633.00		
Mandated Costs	0000	9780				3,609,010.00		
Misc. Ending Balances & Reserves	0000	9780				19,019,202.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,978,697.00	3,050,356.00		3,050,356.00		
Unassigned/Unappropriated Amount		9790	11,352,395.00	11,942,883.00		11,942,882.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,673,811.00	19,394,812.00	5,512,992.00	19,394,812.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,236,494.00	5,201,589.00	1,236,018.00	5,201,589.00	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	89,837.00	86,969.00	0.00	86,969.00	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	16.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,639,529.00	10,184,116.00	60,085.60	10,184,116.00	0.00	0.0%
Unsecured Roll Taxes		8042	547,620.00	579,307.00	(5,416.79)	579,307.00	0.00	0.0%
Prior Years' Taxes		8043	8,517.00	12,070.00	470.65	12,070.00	0.00	0.0%
Supplemental Taxes		8044	131,859.00	143,075.00	84,192.54	143,075.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,508,167.00	2,449,434.00	0.00	2,449,434.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	423,201.00	370,152.00	0.00	370,152.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,259,051.00	38,421,524.00	6,888,342.00	38,421,524.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	2,682,495.00	3,453,341.00	0.00	3,453,341.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(4,236,494.00)	(5,201,589.00)	0.00	(5,201,589.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			34,705,052.00	36,673,276.00	6,888,342.00	36,673,276.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	977,948.00	1,252,836.00	0.00	1,252,836.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,255,536.00	1,002,218.00	0.00	1,002,218.00	0.00	0.0%
Child Nutrition Programs		8220	287,556.00	287,556.00	865.33	287,556.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	994,224.00	994,671.00	0.00	994,671.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	640,812.00	712,728.00	0.00	712,728.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	60,857.00	90,396.00	0.00	90,396.00	0.00	0.0%

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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	83,932.00	85,693.00	0.00	85,693.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290	4,090,954.00	4,071,388.00	15,439.48	4,071,388.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	22,713.00	22,713.00	0.00	22,713.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	506,299.00	494,105.00	107,278.65	494,105.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,920,831.00	9,014,304.00	123,583.46	9,014,304.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,973,194.00	2,973,194.00	826,446.00	2,973,194.00	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	2,865,177.00	4,661,479.00	1,746,656.00	4,661,479.00	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	24,482.00	24,482.00	58.97	24,482.00	0.00	0.0%
Mandated Costs Reimbursements		8550	230,835.00	631,650.00	0.00	631,650.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	419,408.00	470,796.00	15,896.23	470,796.00	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	1,982,397.00	1,982,397.00	1,288,558.37	1,982,397.00	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	488,144.00	536,535.00	536,535.19	536,535.00	0.00	0.0%
	6650, 6680, 6685, 6690, 6695							
Drug/Alcohol/Tobacco Funds		8590	189,827.00	454,344.00	59,980.00	454,344.00	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%
All Other State Revenue	All Other	8590	9,020,762.00	9,284,770.00	2,980,412.92	9,284,770.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,194,226.00	21,019,647.00	7,454,543.68	21,019,647.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	77,402.00	230,412.00	0.00	230,412.00	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	10,900.00	10,900.00	2,200.00	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	19,500.00	19,500.00	0.00	19,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,229,949.00	2,386,827.00	97,972.01	2,386,827.00	0.00	0.0%
Interest		8660	1,449,119.00	1,451,735.00	560,547.54	1,451,735.00	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	3,937,832.00	3,939,807.00	1,394,349.26	3,939,807.00	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	26,145,532.00	27,356,329.00	5,615,040.66	27,356,329.00	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	(312.55)	0.00	0.00	0.0%
Tuition		8710	13,500,723.00	13,849,721.00	2,034,960.00	13,849,721.00	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	28,589,385.00	26,943,253.00	7,934,356.00	26,943,253.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,960,342.00	76,188,484.00	17,639,112.92	76,188,484.00	0.00	0.0%
TOTAL, REVENUES			137,780,451.00	142,895,711.00	32,105,582.06	142,895,711.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,575,042.00	16,193,037.00	4,280,567.15	16,193,037.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,353,864.00	1,347,967.00	463,443.28	1,347,967.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,539,621.00	9,100,342.00	2,836,765.68	9,100,342.00	0.00	0.0%
Other Certificated Salaries		1900	57,447.00	57,447.00	2,281.25	57,447.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			26,525,974.00	26,698,793.00	7,583,057.36	26,698,793.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,170,966.00	7,937,278.00	1,883,406.08	7,937,278.00	0.00	0.0%
Classified Support Salaries		2200	2,287,900.00	2,366,136.00	551,860.58	2,366,136.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,474,676.00	7,703,037.00	2,439,288.62	7,703,037.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,576,942.00	12,486,251.00	4,048,559.05	12,486,251.00	0.00	0.0%
Other Classified Salaries		2900	7,924,939.00	8,090,536.00	2,221,812.61	8,090,536.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,435,423.00	38,583,238.00	11,144,926.94	38,583,238.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,287,477.00	5,239,926.00	1,029,747.14	5,239,926.00	0.00	0.0%
PERS		3201-3202	6,273,197.00	6,325,043.00	1,765,179.71	6,325,043.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,220,212.00	3,244,357.00	907,877.97	3,244,357.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,113,725.00	7,937,310.00	2,253,122.35	7,937,310.00	0.00	0.0%
Unemployment Insurance		3501-3502	73,890.00	74,127.00	17,666.39	74,127.00	0.00	0.0%
Workers' Compensation		3601-3602	1,258,937.00	1,254,703.00	354,598.05	1,254,703.00	0.00	0.0%
OPEB, Allocated		3701-3702	326,512.00	331,183.00	96,243.72	331,183.00	0.00	0.0%
OPEB, Active Employees		3751-3752	885,823.00	869,790.00	244,308.31	869,790.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,877.00	34,877.00	5,790.92	34,877.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,474,650.00	25,311,316.00	6,674,534.56	25,311,316.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	74,235.00	86,111.00	0.00	86,111.00	0.00	0.0%
Books and Other Reference Materials		4200	100,784.00	112,979.00	13,690.08	112,979.00	0.00	0.0%
Materials and Supplies		4300	3,393,182.00	4,087,000.00	768,285.66	4,087,000.00	0.00	0.0%
Noncapitalized Equipment		4400	764,100.00	893,629.00	194,309.44	893,629.00	0.00	0.0%
Food		4700	37,250.00	37,250.00	6,380.81	37,250.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,369,551.00	5,216,969.00	982,665.99	5,216,969.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,638,037.00	13,674,676.00	1,812,569.12	13,674,676.00	0.00	0.0%
Travel and Conferences		5200	1,456,027.00	1,463,310.00	451,706.86	1,463,310.00	0.00	0.0%
Dues and Memberships		5300	185,781.00	191,444.00	108,048.34	191,444.00	0.00	0.0%
Insurance		5400-5450	440,341.00	440,919.00	478,714.00	440,919.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,275,604.00	1,278,132.00	333,393.65	1,278,132.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,559,543.00	7,879,250.00	961,029.39	7,879,250.00	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	19,930.00	13,930.00	0.00	13,930.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,468,585.00	12,532,190.00	2,667,544.55	12,532,190.00	0.00	0.0%
Communications		5900	1,204,502.00	1,235,248.00	111,014.28	1,235,248.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,248,350.00	38,709,099.00	6,924,020.19	38,709,099.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	7,240.00	5,000.00	7,240.00	0.00	0.0%
Land Improvements		6170	0.00	451,174.00	25,491.83	451,174.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,641,701.00	14,202,817.00	634,870.21	14,202,817.00	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	755,992.00	1,145,759.00	215,110.54	1,145,759.00	0.00	0.0%
Equipment Replacement		6500	121,500.00	214,500.00	91,566.66	214,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,519,193.00	16,021,490.00	972,039.24	16,021,490.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	36,364.00	52,143.00	6,858.00	52,143.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	114,787.00	114,814.00	49,899.21	114,814.00	0.00	0.0%
Other Debt Service - Principal		7439	490,257.00	489,100.00	117,166.40	489,100.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			641,408.00	656,057.00	173,923.61	656,057.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,223,928.00)	(1,212,619.00)	(153,362.67)	(1,212,619.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,223,928.00)	(1,212,619.00)	(153,362.67)	(1,212,619.00)	0.00	0.0%
TOTAL, EXPENDITURES			150,990,621.00	149,984,343.00	34,301,805.22	149,984,343.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	22,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,383,867.00	2,511,354.00	0.00	2,511,354.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,405,914.00	2,533,401.00	0.00	2,533,401.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	20,132.00	20,131.52	20,132.00	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	20,132.00	20,131.52	20,132.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,405,914.00)	(2,513,269.00)	20,131.52	(2,513,269.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,533,026.00	3,659,109.00	0.00	3,659,109.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,920,831.00	9,014,304.00	123,583.46	9,014,304.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,977,911.00	15,585,602.00	5,771,016.60	15,585,602.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,727,972.00	52,366,129.00	13,512,589.63	52,366,129.00	0.00	0.0%
5) TOTAL, REVENUES			80,159,740.00	80,625,144.00	19,407,189.69	80,625,144.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,281,687.00	18,130,685.00	5,130,754.52	18,130,685.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,040,244.00	22,928,780.00	6,249,142.70	22,928,780.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,299,499.00	15,958,108.00	3,974,609.96	15,958,108.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,154,882.00	2,520,047.00	601,482.79	2,520,047.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,120,976.00	19,880,373.00	4,218,389.59	19,880,373.00	0.00	0.0%
6) Capital Outlay		6000-6999	88,979.00	362,973.00	49,929.28	362,973.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	108,624.00	124,408.00	31,853.02	124,408.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,551,544.00	6,539,192.00	141,766.15	6,539,192.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,646,435.00	86,444,566.00	20,397,928.01	86,444,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,486,695.00)	(5,819,422.00)	(990,738.32)	(5,819,422.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	153,000.00	168,000.00	0.00	168,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,935,400.00	5,016,182.00	1,952,641.00	5,016,182.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,782,400.00	4,848,182.00	1,952,641.00	4,848,182.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(704,295.00)	(971,240.00)	961,902.68	(971,240.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,384,946.00	27,336,919.00		27,336,918.77	(0.23)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,384,946.00	27,336,919.00		27,336,918.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,384,946.00	27,336,919.00		27,336,918.77		
2) Ending Balance, June 30 (E + F1e)			25,680,651.00	26,365,679.00		26,365,678.77		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			25,680,651.00	26,365,679.00		26,365,679.12		
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		(0.35)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,533,026.00	3,659,109.00	0.00	3,659,109.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,533,026.00	3,659,109.00	0.00	3,659,109.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	977,948.00	1,252,836.00	0.00	1,252,836.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,255,536.00	1,002,218.00	0.00	1,002,218.00	0.00	0.0%
Child Nutrition Programs		8220	287,556.00	287,556.00	865.33	287,556.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	994,224.00	994,671.00	0.00	994,671.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	640,812.00	712,728.00	0.00	712,728.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	60,857.00	90,396.00	0.00	90,396.00	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	83,932.00	85,693.00	0.00	85,693.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290	4,090,954.00	4,071,388.00	15,439.48	4,071,388.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	22,713.00	22,713.00	0.00	22,713.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	506,299.00	494,105.00	107,278.65	494,105.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,920,831.00	9,014,304.00	123,583.46	9,014,304.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,973,194.00	2,973,194.00	826,446.00	2,973,194.00	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	240,555.00	247,074.00	69,182.00	247,074.00	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	24,482.00	24,482.00	58.97	24,482.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	103,771.00	128,027.00	9,843.15	128,027.00	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	1,982,397.00	1,982,397.00	1,288,558.37	1,982,397.00	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	488,144.00	536,535.00	536,535.19	536,535.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	189,827.00	454,344.00	59,980.00	454,344.00	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%
All Other State Revenue	All Other	8590	8,975,541.00	9,239,549.00	2,980,412.92	9,239,549.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,977,911.00	15,585,602.00	5,771,016.60	15,585,602.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	77,402.00	230,412.00	0.00	230,412.00	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	19,500.00	19,500.00	0.00	19,500.00	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	66,561.00	66,561.00	19,094.00	66,561.00	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	82,600.00	79,800.00	67,800.00	79,800.00	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	18,738,789.00	19,410,719.00	4,040,675.63	19,410,719.00	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	5,153,735.00	5,615,884.00	1,450,664.00	5,615,884.00	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	28,589,385.00	26,943,253.00	7,934,356.00	26,943,253.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,727,972.00	52,366,129.00	13,512,589.63	52,366,129.00	0.00	0.0%
TOTAL, REVENUES			80,159,740.00	80,625,144.00	19,407,189.69	80,625,144.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,615,087.00	11,151,506.00	2,883,690.30	11,151,506.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,353,864.00	1,347,967.00	463,443.28	1,347,967.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,312,736.00	5,631,212.00	1,783,620.94	5,631,212.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,281,687.00	18,130,685.00	5,130,754.52	18,130,685.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,169,466.00	7,935,778.00	1,883,406.08	7,935,778.00	0.00	0.0%
Classified Support Salaries		2200	743,409.00	803,155.00	202,686.24	803,155.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,997,145.00	2,025,204.00	587,015.24	2,025,204.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,943,752.00	4,837,123.00	1,547,604.84	4,837,123.00	0.00	0.0%
Other Classified Salaries		2900	7,186,472.00	7,327,520.00	2,028,430.30	7,327,520.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,040,244.00	22,928,780.00	6,249,142.70	22,928,780.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,964,045.00	3,849,715.00	691,826.06	3,849,715.00	0.00	0.0%
PERS		3201-3202	3,701,256.00	3,720,758.00	1,008,155.21	3,720,758.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,993,986.00	2,001,760.00	535,737.17	2,001,760.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,055,887.00	4,837,842.00	1,318,836.78	4,837,842.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,707.00	20,614.00	5,675.91	20,614.00	0.00	0.0%
Workers' Compensation		3601-3602	800,035.00	790,857.00	215,416.90	790,857.00	0.00	0.0%
OPEB, Allocated		3701-3702	208,071.00	207,121.00	56,905.57	207,121.00	0.00	0.0%
OPEB, Active Employees		3751-3752	555,512.00	529,441.00	142,056.36	529,441.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,299,499.00	15,958,108.00	3,974,609.96	15,958,108.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	73,985.00	85,861.00	0.00	85,861.00	0.00	0.0%
Books and Other Reference Materials		4200	67,713.00	79,135.00	4,649.33	79,135.00	0.00	0.0%
Materials and Supplies		4300	1,639,584.00	1,919,498.00	463,122.37	1,919,498.00	0.00	0.0%
Noncapitalized Equipment		4400	336,350.00	398,303.00	127,330.28	398,303.00	0.00	0.0%
Food		4700	37,250.00	37,250.00	6,380.81	37,250.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,154,882.00	2,520,047.00	601,482.79	2,520,047.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,641,252.00	7,648,717.00	774,396.34	7,648,717.00	0.00	0.0%
Travel and Conferences		5200	993,002.00	1,006,747.00	307,724.10	1,006,747.00	0.00	0.0%
Dues and Memberships		5300	83,606.00	83,867.00	34,428.32	83,867.00	0.00	0.0%
Insurance		5400-5450	157,153.00	157,888.00	0.00	157,888.00	0.00	0.0%
Operations and Housekeeping Services		5500	339,230.00	344,991.00	76,811.14	344,991.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,217,364.00	2,262,498.00	425,301.21	2,262,498.00	0.00	0.0%
Transfers of Direct Costs		5710	2,461,557.00	3,151,357.00	1,957,076.19	3,151,357.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	110,024.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,853,643.00	4,942,710.00	587,229.14	4,942,710.00	0.00	0.0%
Communications		5900	264,145.00	281,598.00	55,423.15	281,598.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,120,976.00	19,880,373.00	4,218,389.59	19,880,373.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	171,174.00	6,142.33	171,174.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	122,820.00	27,555.89	122,820.00	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	83,979.00	68,979.00	16,231.06	68,979.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			88,979.00	362,973.00	49,929.28	362,973.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	36,364.00	52,143.00	6,858.00	52,143.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	8,408.00	8,409.00	2,866.00	8,409.00	0.00	0.0%
Other Debt Service - Principal		7439	63,852.00	63,856.00	22,129.02	63,856.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			108,624.00	124,408.00	31,853.02	124,408.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,551,544.00	6,539,192.00	141,766.15	6,539,192.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,551,544.00	6,539,192.00	141,766.15	6,539,192.00	0.00	0.0%
TOTAL, EXPENDITURES			85,646,435.00	86,444,566.00	20,397,928.01	86,444,566.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	153,000.00	168,000.00	0.00	168,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,000.00	168,000.00	0.00	168,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	5,144,463.00	5,222,031.00	1,952,641.00	5,222,031.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(209,063.00)	(205,849.00)	0.00	(205,849.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,935,400.00	5,016,182.00	1,952,641.00	5,016,182.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,782,400.00	4,848,182.00	1,952,641.00	4,848,182.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	34,705,052.00	36,673,276.00	6,888,342.00	36,673,276.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,920,831.00	9,014,304.00	123,583.46	9,014,304.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,194,226.00	21,019,647.00	7,454,543.68	21,019,647.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,960,342.00	76,188,484.00	17,639,112.92	76,188,484.00	0.00	0.0%
5) TOTAL, REVENUES			137,780,451.00	142,895,711.00	32,105,582.06	142,895,711.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,525,974.00	26,698,793.00	7,583,057.36	26,698,793.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,435,423.00	38,583,238.00	11,144,926.94	38,583,238.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,474,650.00	25,311,316.00	6,674,534.56	25,311,316.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,369,551.00	5,216,969.00	982,665.99	5,216,969.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,248,350.00	38,709,099.00	6,924,020.19	38,709,099.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,519,193.00	16,021,490.00	972,039.24	16,021,490.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	641,408.00	656,057.00	173,923.61	656,057.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,223,928.00)	(1,212,619.00)	(153,362.67)	(1,212,619.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			150,990,621.00	149,984,343.00	34,301,805.22	149,984,343.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,210,170.00)	(7,088,632.00)	(2,196,223.16)	(7,088,632.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,405,914.00	2,533,401.00	0.00	2,533,401.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	20,132.00	20,131.52	20,132.00	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			(2,405,914.00)	(2,513,269.00)	20,131.52	(2,513,269.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,616,084.00)	(9,601,901.00)	(2,176,091.64)	(9,601,901.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	103,364,491.00	108,170,618.00		108,170,617.72	(0.28)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,364,491.00	108,170,618.00		108,170,617.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,364,491.00	108,170,618.00		108,170,617.72		
2) Ending Balance, June 30 (E + F1e)			87,748,407.00	98,568,717.00		98,568,716.72		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	25,680,651.00	26,365,679.00		26,365,679.12		
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	47,733,839.00	57,206,974.00		57,206,974.20		
QZABs	0000	9780	1,941,902.00					
Court/Community Schools	0000	9780	2,522,004.00					
Buildings	0000	9780	6,052,651.00					
CEDR & Ed-Join	0000	9780	1,730,090.00					
Deferred Maintenance	0000	9780	10,126,483.00					
Education Services	0000	9780	979,997.00					
Mandated Costs	0000	9780	3,592,520.00					
Misc. Ending Balances & Reserves	0000	9780	19,870,623.00					
QZABs	0000	9780		1,942,518.00				
Court/Community Schools	0000	9780		3,581,424.00				
Buildings	0000	9780		13,189,788.00				
CEDR & Ed-Join	0000	9780		2,786,434.00				
Deferred Maintenance	0000	9780		10,362,363.00				
Education Services	0000	9780		1,878,633.00				
Mandated Costs	0000	9780		3,609,010.00				
Misc. Ending Balances & Reserves	0000	9780		19,019,202.00				
QZABs	0000	9780				1,942,518.00		
Court/Community Schools	0000	9780				3,581,424.00		
Buildings	0000	9780				13,189,788.00		
CEDR & Ed-Join	0000	9780				2,786,434.00		
Deferred Maintenance	0000	9780				10,362,363.00		
Education Services	0000	9780				1,878,633.00		
Mandated Costs	0000	9780				3,609,010.00		
Misc. Ending Balances & Reserves	0000	9780				19,019,202.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,978,697.00	3,050,356.00		3,050,356.00		
Unassigned/Unappropriated Amount		9790	11,352,395.00	11,942,883.00		11,942,882.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,673,811.00	19,394,812.00	5,512,992.00	19,394,812.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,236,494.00	5,201,589.00	1,236,018.00	5,201,589.00	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	89,837.00	86,969.00	0.00	86,969.00	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	16.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,639,529.00	10,184,116.00	60,085.60	10,184,116.00	0.00	0.0%
Unsecured Roll Taxes		8042	547,620.00	579,307.00	(5,416.79)	579,307.00	0.00	0.0%
Prior Years' Taxes		8043	8,517.00	12,070.00	470.65	12,070.00	0.00	0.0%
Supplemental Taxes		8044	131,859.00	143,075.00	84,192.54	143,075.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,508,167.00	2,449,434.00	0.00	2,449,434.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	423,201.00	370,152.00	0.00	370,152.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,259,051.00	38,421,524.00	6,888,342.00	38,421,524.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	2,682,495.00	3,453,341.00	0.00	3,453,341.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(4,236,494.00)	(5,201,589.00)	0.00	(5,201,589.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			34,705,052.00	36,673,276.00	6,888,342.00	36,673,276.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	977,948.00	1,252,836.00	0.00	1,252,836.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,255,536.00	1,002,218.00	0.00	1,002,218.00	0.00	0.0%
Child Nutrition Programs		8220	287,556.00	287,556.00	865.33	287,556.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	994,224.00	994,671.00	0.00	994,671.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	640,812.00	712,728.00	0.00	712,728.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	60,857.00	90,396.00	0.00	90,396.00	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	83,932.00	85,693.00	0.00	85,693.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290	4,090,954.00	4,071,388.00	15,439.48	4,071,388.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	22,713.00	22,713.00	0.00	22,713.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	506,299.00	494,105.00	107,278.65	494,105.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,920,831.00	9,014,304.00	123,583.46	9,014,304.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,973,194.00	2,973,194.00	826,446.00	2,973,194.00	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	2,865,177.00	4,661,479.00	1,746,656.00	4,661,479.00	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	24,482.00	24,482.00	58.97	24,482.00	0.00	0.0%
Mandated Costs Reimbursements		8550	230,835.00	631,650.00	0.00	631,650.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	419,408.00	470,796.00	15,896.23	470,796.00	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	1,982,397.00	1,982,397.00	1,288,558.37	1,982,397.00	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	488,144.00	536,535.00	536,535.19	536,535.00	0.00	0.0%
	6650, 6680, 6685, 6690, 6695							
Drug/Alcohol/Tobacco Funds		8590	189,827.00	454,344.00	59,980.00	454,344.00	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%
All Other State Revenue	All Other	8590	9,020,762.00	9,284,770.00	2,980,412.92	9,284,770.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,194,226.00	21,019,647.00	7,454,543.68	21,019,647.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	77,402.00	230,412.00	0.00	230,412.00	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	10,900.00	10,900.00	2,200.00	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	19,500.00	19,500.00	0.00	19,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,229,949.00	2,386,827.00	97,972.01	2,386,827.00	0.00	0.0%
Interest		8660	1,449,119.00	1,451,735.00	560,547.54	1,451,735.00	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	3,937,832.00	3,939,807.00	1,394,349.26	3,939,807.00	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	26,145,532.00	27,356,329.00	5,615,040.66	27,356,329.00	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	(312.55)	0.00	0.00	0.0%
Tuition		8710	13,500,723.00	13,849,721.00	2,034,960.00	13,849,721.00	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	28,589,385.00	26,943,253.00	7,934,356.00	26,943,253.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,960,342.00	76,188,484.00	17,639,112.92	76,188,484.00	0.00	0.0%
TOTAL, REVENUES			137,780,451.00	142,895,711.00	32,105,582.06	142,895,711.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,575,042.00	16,193,037.00	4,280,567.15	16,193,037.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,353,864.00	1,347,967.00	463,443.28	1,347,967.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,539,621.00	9,100,342.00	2,836,765.68	9,100,342.00	0.00	0.0%
Other Certificated Salaries		1900	57,447.00	57,447.00	2,281.25	57,447.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			26,525,974.00	26,698,793.00	7,583,057.36	26,698,793.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,170,966.00	7,937,278.00	1,883,406.08	7,937,278.00	0.00	0.0%
Classified Support Salaries		2200	2,287,900.00	2,366,136.00	551,860.58	2,366,136.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,474,676.00	7,703,037.00	2,439,288.62	7,703,037.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,576,942.00	12,486,251.00	4,048,559.05	12,486,251.00	0.00	0.0%
Other Classified Salaries		2900	7,924,939.00	8,090,536.00	2,221,812.61	8,090,536.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,435,423.00	38,583,238.00	11,144,926.94	38,583,238.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,287,477.00	5,239,926.00	1,029,747.14	5,239,926.00	0.00	0.0%
PERS		3201-3202	6,273,197.00	6,325,043.00	1,765,179.71	6,325,043.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,220,212.00	3,244,357.00	907,877.97	3,244,357.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,113,725.00	7,937,310.00	2,253,122.35	7,937,310.00	0.00	0.0%
Unemployment Insurance		3501-3502	73,890.00	74,127.00	17,666.39	74,127.00	0.00	0.0%
Workers' Compensation		3601-3602	1,258,937.00	1,254,703.00	354,598.05	1,254,703.00	0.00	0.0%
OPEB, Allocated		3701-3702	326,512.00	331,183.00	96,243.72	331,183.00	0.00	0.0%
OPEB, Active Employees		3751-3752	885,823.00	869,790.00	244,308.31	869,790.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,877.00	34,877.00	5,790.92	34,877.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,474,650.00	25,311,316.00	6,674,534.56	25,311,316.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	74,235.00	86,111.00	0.00	86,111.00	0.00	0.0%
Books and Other Reference Materials		4200	100,784.00	112,979.00	13,690.08	112,979.00	0.00	0.0%
Materials and Supplies		4300	3,393,182.00	4,087,000.00	768,285.66	4,087,000.00	0.00	0.0%
Noncapitalized Equipment		4400	764,100.00	893,629.00	194,309.44	893,629.00	0.00	0.0%
Food		4700	37,250.00	37,250.00	6,380.81	37,250.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,369,551.00	5,216,969.00	982,665.99	5,216,969.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,638,037.00	13,674,676.00	1,812,569.12	13,674,676.00	0.00	0.0%
Travel and Conferences		5200	1,456,027.00	1,463,310.00	451,706.86	1,463,310.00	0.00	0.0%
Dues and Memberships		5300	185,781.00	191,444.00	108,048.34	191,444.00	0.00	0.0%
Insurance		5400-5450	440,341.00	440,919.00	478,714.00	440,919.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,275,604.00	1,278,132.00	333,393.65	1,278,132.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,559,543.00	7,879,250.00	961,029.39	7,879,250.00	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	19,930.00	13,930.00	0.00	13,930.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,468,585.00	12,532,190.00	2,667,544.55	12,532,190.00	0.00	0.0%
Communications		5900	1,204,502.00	1,235,248.00	111,014.28	1,235,248.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,248,350.00	38,709,099.00	6,924,020.19	38,709,099.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	7,240.00	5,000.00	7,240.00	0.00	0.0%
Land Improvements		6170	0.00	451,174.00	25,491.83	451,174.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,641,701.00	14,202,817.00	634,870.21	14,202,817.00	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	755,992.00	1,145,759.00	215,110.54	1,145,759.00	0.00	0.0%
Equipment Replacement		6500	121,500.00	214,500.00	91,566.66	214,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,519,193.00	16,021,490.00	972,039.24	16,021,490.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	36,364.00	52,143.00	6,858.00	52,143.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	114,787.00	114,814.00	49,899.21	114,814.00	0.00	0.0%
Other Debt Service - Principal		7439	490,257.00	489,100.00	117,166.40	489,100.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			641,408.00	656,057.00	173,923.61	656,057.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,223,928.00)	(1,212,619.00)	(153,362.67)	(1,212,619.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,223,928.00)	(1,212,619.00)	(153,362.67)	(1,212,619.00)	0.00	0.0%
TOTAL, EXPENDITURES			150,990,621.00	149,984,343.00	34,301,805.22	149,984,343.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	22,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,383,867.00	2,511,354.00	0.00	2,511,354.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,405,914.00	2,533,401.00	0.00	2,533,401.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	20,132.00	20,131.52	20,132.00	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	20,132.00	20,131.52	20,132.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,405,914.00)	(2,513,269.00)	20,131.52	(2,513,269.00)	0.00	0.0%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	569,191.15
6300	Lottery: Instructional Materials	758,085.29
6355	Direct Support Professional Training Program	31,430.63
6500	Special Education	12,865,622.66
6512	Special Ed: Mental Health Services	436,375.00
7338	College Readiness Block Grant	129,214.00
9010	Other Restricted Local	11,575,760.39
Total, Restricted Balance		<u>26,365,679.12</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,664,132.00	25,201,966.00	5,136,308.00	25,201,966.00	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	1,718,052.00	1,542,308.00	29,424.76	1,542,308.00	0.00	0.0%
4) Other Local Revenue		8600-8799	96,537.00	108,784.00	51,974.60	108,784.00	0.00	0.0%
5) TOTAL, REVENUES			26,478,721.00	26,853,058.00	5,217,707.36	26,853,058.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,001,687.00	9,328,043.00	2,637,800.68	9,328,043.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,309,766.00	2,550,028.00	747,937.15	2,550,028.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,888,533.00	5,049,763.00	1,261,166.22	5,049,763.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,414,882.00	1,588,662.00	417,083.94	1,588,662.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,338,991.00	7,594,133.00	537,954.85	7,594,133.00	0.00	0.0%
6) Capital Outlay		6000-6999	551,893.00	644,093.00	76,158.36	644,093.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,809.00	19,498.00	4,281.74	19,498.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,641.00	9,901.00	870.01	9,901.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,530,202.00	26,784,121.00	5,683,252.95	26,784,121.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			948,519.00	68,937.00	(465,545.59)	68,937.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	153,000.00	242,806.00	0.00	242,806.00	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			153,000.00	242,806.00	0.00	242,806.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,101,519.00	311,743.00	(465,545.59)	311,743.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	5,581,843.00	6,656,485.00		6,656,484.37	(0.63)	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			5,581,843.00	6,656,485.00		6,656,484.37		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			5,581,843.00	6,656,485.00		6,656,484.37		
2) Ending Balance, June 30 (E + F1e)								
			6,683,362.00	6,968,228.00		6,968,227.37		
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 Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	202,785.00	86,793.00		86,792.94		
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	6,480,577.00	6,881,435.00		6,881,434.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,584,396.00	16,856,155.00	4,273,070.00	16,856,155.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,141,790.00	3,163,465.00	858,653.00	3,163,465.00	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	1,553,999.00	1,748,248.00	0.00	1,748,248.00	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	3,383,947.00	3,434,098.00	4,585.00	3,434,098.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,664,132.00	25,201,966.00	5,136,308.00	25,201,966.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	748,371.00	497,763.00	0.00	497,763.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	477,523.00	522,387.00	15,247.38	522,387.00	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, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	492,158.00	522,158.00	14,177.38	522,158.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,718,052.00	1,542,308.00	29,424.76	1,542,308.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	61,337.00	61,337.00	30,718.00	61,337.00	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	35,200.00	47,447.00	21,256.60	47,447.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,537.00	108,784.00	51,974.60	108,784.00	0.00	0.0%
TOTAL, REVENUES			26,478,721.00	26,853,058.00	5,217,707.36	26,853,058.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,864,023.00	8,143,528.00	2,262,275.80	8,143,528.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	177,120.00	200,155.00	69,314.99	200,155.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	960,544.00	984,360.00	306,209.89	984,360.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,001,687.00	9,328,043.00	2,637,800.68	9,328,043.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	62,755.00	75,341.00	24,707.24	75,341.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	249,329.00	355,325.00	91,358.83	355,325.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,323,652.00	1,386,532.00	464,232.87	1,386,532.00	0.00	0.0%
Other Classified Salaries		2900	674,030.00	732,830.00	167,638.21	732,830.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,309,766.00	2,550,028.00	747,937.15	2,550,028.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,886,041.00	1,907,051.00	391,075.68	1,907,051.00	0.00	0.0%
PERS		3201-3202	448,046.00	491,995.00	139,215.06	491,995.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	313,235.00	340,694.00	97,548.75	340,694.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,766,530.00	1,820,769.00	498,464.10	1,820,769.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,654.00	5,946.00	1,692.82	5,946.00	0.00	0.0%
Workers' Compensation		3601-3602	217,577.00	225,141.00	64,090.57	225,141.00	0.00	0.0%
OPEB, Allocated		3701-3702	56,558.00	59,397.00	16,925.85	59,397.00	0.00	0.0%
OPEB, Active Employees		3751-3752	194,892.00	198,770.00	52,095.19	198,770.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	58.20	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,888,533.00	5,049,763.00	1,261,166.22	5,049,763.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,260.00	50,260.00	0.01	50,260.00	0.00	0.0%
Books and Other Reference Materials		4200	287,000.00	276,554.00	53,192.88	276,554.00	0.00	0.0%
Materials and Supplies		4300	732,290.00	843,283.00	297,530.27	843,283.00	0.00	0.0%
Noncapitalized Equipment		4400	345,332.00	418,565.00	66,360.78	418,565.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,414,882.00	1,588,662.00	417,083.94	1,588,662.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	81,652.00	76,315.00	0.00	76,315.00	0.00	0.0%
Travel and Conferences		5200	87,300.00	111,167.00	30,749.75	111,167.00	0.00	0.0%
Dues and Memberships		5300	16,520.00	21,639.00	14,783.18	21,639.00	0.00	0.0%
Insurance		5400-5450	114,283.00	123,797.00	1,235.00	123,797.00	0.00	0.0%
Operations and Housekeeping Services		5500	554,477.00	553,114.00	118,166.97	553,114.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,338,677.00	2,417,745.00	123,706.29	2,417,745.00	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	(19,930.00)	(13,930.00)	0.00	(13,930.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,083,044.00	4,205,973.00	226,073.14	4,205,973.00	0.00	0.0%
Communications		5900	82,968.00	98,313.00	23,240.52	98,313.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,338,991.00	7,594,133.00	537,954.85	7,594,133.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	206,000.00	0.00	206,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	351,893.00	438,093.00	76,158.36	438,093.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			551,893.00	644,093.00	76,158.36	644,093.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,121.00	2,306.00	501.61	2,306.00	0.00	0.0%
Other Debt Service - Principal		7439	15,688.00	17,192.00	3,780.13	17,192.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,809.00	19,498.00	4,281.74	19,498.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	6,641.00	9,901.00	870.01	9,901.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,641.00	9,901.00	870.01	9,901.00	0.00	0.0%
TOTAL, EXPENDITURES			25,530,202.00	26,784,121.00	5,683,252.95	26,784,121.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	153,000.00	242,806.00	0.00	242,806.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			153,000.00	242,806.00	0.00	242,806.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			153,000.00	242,806.00	0.00	242,806.00		

Resource	Description	2018/19 Projected Year Totals
6300	Lottery: Instructional Materials	25,151.20
7338	College Readiness Block Grant	2,568.79
9010	Other Restricted Local	59,072.95
Total, Restricted Balance		<u>86,792.94</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,760,489.00	11,760,489.00	0.00	11,760,489.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,547,858.00	36,925,873.00	11,116,799.00	36,925,873.00	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			48,308,347.00	48,686,362.00	11,116,799.00	48,686,362.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,308,347.00	48,686,362.00	11,116,799.00	48,686,362.00	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			48,308,347.00	48,686,362.00	11,116,799.00	48,686,362.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		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)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	11,760,489.00	11,760,489.00	0.00	11,760,489.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,760,489.00	11,760,489.00	0.00	11,760,489.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	32,193,893.00	32,070,118.00	8,926,014.00	32,070,118.00	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	4,353,965.00	4,855,755.00	2,190,785.00	4,855,755.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,547,858.00	36,925,873.00	11,116,799.00	36,925,873.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			48,308,347.00	48,686,362.00	11,116,799.00	48,686,362.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	12,861,747.00	13,364,025.00	2,190,785.00	13,364,025.00	0.00	0.0%
To County Offices		7212	3,252,707.00	3,252,219.00	0.00	3,252,219.00	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	3,756,812.00	5,375,913.00	1,056,808.00	5,375,913.00	0.00	0.0%
To County Offices	6500	7222	28,437,081.00	26,694,205.00	7,869,206.00	26,694,205.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,308,347.00	48,686,362.00	11,116,799.00	48,686,362.00	0.00	0.0%
TOTAL, EXPENDITURES			48,308,347.00	48,686,362.00	11,116,799.00	48,686,362.00		

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	571,692.00	517,814.00	197,208.00	517,814.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,000.00	41,000.00	1,000.00	41,000.00	0.00	0.0%
5) TOTAL, REVENUES			612,692.00	558,814.00	198,208.00	558,814.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	283,231.00	286,191.00	74,783.86	286,191.00	0.00	0.0%
2) Classified Salaries		2000-2999	84,571.00	89,959.00	21,972.85	89,959.00	0.00	0.0%
3) Employee Benefits		3000-3999	161,972.00	164,108.00	36,363.76	164,108.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,133.00	54,074.00	3,732.50	54,074.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,790.00	28,770.00	7,573.15	28,770.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,294.00	1,294.00	323.16	1,294.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	47,701.00	49,845.00	0.00	49,845.00	0.00	0.0%
9) TOTAL, EXPENDITURES			612,692.00	674,241.00	144,749.28	674,241.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(115,427.00)	53,458.72	(115,427.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	37,681.00	0.00	37,681.00	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	37,681.00	0.00	37,681.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(77,746.00)	53,458.72	(77,746.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	118,472.00	119,649.00		119,649.18	0.18	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118,472.00	119,649.00		119,649.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,472.00	119,649.00		119,649.18		
2) Ending Balance, June 30 (E + F1e)			118,472.00	41,903.00		41,903.18		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	118,472.00	41,903.00		41,903.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	419,313.00	365,435.00	0.00	365,435.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	117,208.00	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	135,788.00	135,788.00	80,000.00	135,788.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,591.00	16,591.00	0.00	16,591.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			571,692.00	517,814.00	197,208.00	517,814.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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								
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	41,000.00	41,000.00	1,000.00	41,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,000.00	41,000.00	1,000.00	41,000.00	0.00	0.0%
TOTAL, REVENUES			612,692.00	558,814.00	198,208.00	558,814.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	256,102.00	259,062.00	65,389.99	259,062.00	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	27,129.00	27,129.00	9,393.87	27,129.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			283,231.00	286,191.00	74,783.86	286,191.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,520.00	10,520.00	3,644.28	10,520.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,051.00	79,439.00	18,328.57	79,439.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			84,571.00	89,959.00	21,972.85	89,959.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	59,005.00	59,860.00	12,082.04	59,860.00	0.00	0.0%
PERS		3201-3202	15,078.00	15,078.00	3,194.11	15,078.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,916.00	11,019.00	2,536.96	11,019.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	61,197.00	62,117.00	14,674.89	62,117.00	0.00	0.0%
Unemployment Insurance		3501-3502	184.00	187.00	48.39	187.00	0.00	0.0%
Workers' Compensation		3601-3602	7,075.00	7,176.00	1,831.41	7,176.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,839.00	1,867.00	469.24	1,867.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,678.00	6,804.00	1,526.72	6,804.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			161,972.00	164,108.00	36,363.76	164,108.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,869.00	4,869.00	0.00	4,869.00	0.00	0.0%
Materials and Supplies		4300	13,264.00	49,205.00	3,732.50	49,205.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,133.00	54,074.00	3,732.50	54,074.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	945.00	3,945.00	3,144.67	3,945.00	0.00	0.0%
Dues and Memberships		5300	237.00	237.00	80.80	237.00	0.00	0.0%
Insurance		5400-5450	623.00	623.00	0.00	623.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	1,740.00	435.00	1,740.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,485.00	1,485.00	294.63	1,485.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,500.00	19,500.00	2,379.00	19,500.00	0.00	0.0%
Communications		5900	0.00	1,240.00	1,239.05	1,240.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,790.00	28,770.00	7,573.15	28,770.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	152.00	152.00	37.77	152.00	0.00	0.0%
Other Debt Service - Principal		7439	1,142.00	1,142.00	285.39	1,142.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,294.00	1,294.00	323.16	1,294.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	47,701.00	49,845.00	0.00	49,845.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,701.00	49,845.00	0.00	49,845.00	0.00	0.0%
TOTAL, EXPENDITURES			612,692.00	674,241.00	144,749.28	674,241.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	37,681.00	0.00	37,681.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	37,681.00	0.00	37,681.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	37,681.00	0.00	37,681.00		

Resource	Description	2018/19 Projected Year Totals
6015	Adults in Correctional Facilities	41,903.18
Total, Restricted Balance		<u>41,903.18</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,749,815.00	48,716,854.00	6,364,485.37	48,716,854.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,344,053.00	12,279,066.00	4,222,762.07	12,279,066.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,874.00	458,632.00	34,518.94	458,632.00	0.00	0.0%
5) TOTAL, REVENUES			59,547,742.00	61,454,552.00	10,621,766.38	61,454,552.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,542,046.00	1,550,263.00	429,452.23	1,550,263.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,778,939.00	3,847,366.00	911,415.56	3,847,366.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,339,390.00	2,357,081.00	537,388.60	2,357,081.00	0.00	0.0%
4) Books and Supplies		4000-4999	412,801.00	416,618.00	19,328.35	416,618.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,398,790.00	48,700,884.00	6,724,222.76	48,700,884.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,056,728.00	3,497,693.00	408,618.21	3,497,693.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,759.00	19,170.00	13,881.31	19,170.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,169,586.00	1,152,873.00	152,492.66	1,152,873.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,717,039.00	61,541,948.00	9,196,799.68	61,541,948.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(169,297.00)	(87,396.00)	1,424,966.70	(87,396.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,047.00	22,047.00	0.00	22,047.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,047.00	22,047.00	0.00	22,047.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,250.00)	(65,349.00)	1,424,966.70	(65,349.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	600,029.00	675,949.00		675,948.23	(0.77)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,029.00	675,949.00		675,948.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,029.00	675,949.00		675,948.23		
2) Ending Balance, June 30 (E + F1e)			452,779.00	610,600.00		610,599.23		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			452,779.00	610,600.00		610,599.23		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	47,749,815.00	48,716,854.00	6,364,485.37	48,716,854.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			47,749,815.00	48,716,854.00	6,364,485.37	48,716,854.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	8,886,365.00	9,990,620.00	3,692,180.00	9,990,620.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,457,688.00	2,288,446.00	530,582.07	2,288,446.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,344,053.00	12,279,066.00	4,222,762.07	12,279,066.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	24,423.00	24,423.00	13,721.00	24,423.00	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	429,451.00	433,959.00	20,547.94	433,959.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	250.00	250.00	250.00	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			453,874.00	458,632.00	34,518.94	458,632.00	0.00	0.0%
TOTAL, REVENUES			59,547,742.00	61,454,552.00	10,621,766.38	61,454,552.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,542,046.00	1,550,263.00	429,452.23	1,550,263.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,542,046.00	1,550,263.00	429,452.23	1,550,263.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,169,491.00	2,228,532.00	532,526.53	2,228,532.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,054,874.00	1,071,491.00	262,219.31	1,071,491.00	0.00	0.0%
Other Classified Salaries		2900	554,574.00	547,343.00	116,669.72	547,343.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,778,939.00	3,847,366.00	911,415.56	3,847,366.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	347,048.00	349,373.00	71,518.01	349,373.00	0.00	0.0%
PERS		3201-3202	634,823.00	642,646.00	147,727.45	642,646.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	295,231.00	298,576.00	69,480.59	298,576.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	839,056.00	836,994.00	193,587.04	836,994.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,665.00	2,703.00	672.07	2,703.00	0.00	0.0%
Workers' Compensation		3601-3602	102,393.00	102,884.00	25,384.55	102,884.00	0.00	0.0%
OPEB, Allocated		3701-3702	27,504.00	31,292.00	6,943.29	31,292.00	0.00	0.0%
OPEB, Active Employees		3751-3752	90,670.00	92,153.00	22,075.60	92,153.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	460.00	0.00	460.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,339,390.00	2,357,081.00	537,388.60	2,357,081.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	112,076.00	113,263.00	1,435.84	113,263.00	0.00	0.0%
Materials and Supplies		4300	227,469.00	220,099.00	19,410.56	220,099.00	0.00	0.0%
Noncapitalized Equipment		4400	73,256.00	83,256.00	(1,518.05)	83,256.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			412,801.00	416,618.00	19,328.35	416,618.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	41,864,807.00	43,873,676.00	6,505,464.76	43,873,676.00	0.00	0.0%
Travel and Conferences		5200	270,083.00	229,477.00	26,575.35	229,477.00	0.00	0.0%
Dues and Memberships		5300	10,202.00	12,121.00	4,425.40	12,121.00	0.00	0.0%
Insurance		5400-5450	36,730.00	36,860.00	0.00	36,860.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,021.00	51,755.00	4,264.49	51,755.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	272,103.00	354,839.00	64,446.48	354,839.00	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	3,879,116.00	4,099,478.00	112,128.33	4,099,478.00	0.00	0.0%
Communications		5900	34,728.00	42,678.00	6,917.95	42,678.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,398,790.00	48,700,884.00	6,724,222.76	48,700,884.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,056,728.00	3,497,693.00	408,618.21	3,497,693.00	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			4,056,728.00	3,497,693.00	408,618.21	3,497,693.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	709.00	763.00	138.10	763.00	0.00	0.0%
Other Debt Service - Principal		7439	18,050.00	18,407.00	13,743.21	18,407.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,759.00	19,170.00	13,881.31	19,170.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,169,586.00	1,152,873.00	152,492.66	1,152,873.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,169,586.00	1,152,873.00	152,492.66	1,152,873.00	0.00	0.0%
TOTAL, EXPENDITURES			59,717,039.00	61,541,948.00	9,196,799.68	61,541,948.00		

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

Resource	Description	2018/19 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	394,853.62
9010	Other Restricted Local	215,745.61
Total, Restricted Balance		<u>610,599.23</u>

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,603,932.00	1,606,665.00	452,034.30	1,606,665.00	0.00	0.0%
5) TOTAL, REVENUES			1,603,932.00	1,606,665.00	452,034.30	1,606,665.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	802,375.00	879,664.00	304,092.27	879,664.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			802,375.00	879,664.00	304,092.27	879,664.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			801,557.00	727,001.00	147,942.03	727,001.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,230,867.00	2,230,867.00	0.00	2,230,867.00	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			2,230,867.00	2,230,867.00	0.00	2,230,867.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,032,424.00	2,957,868.00	147,942.03	2,957,868.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,645,391.00	1,441,557.00		1,441,557.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,645,391.00	1,441,557.00		1,441,557.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,645,391.00	1,441,557.00		1,441,557.01		
2) Ending Net Position, June 30 (E + F1e)			4,677,815.00	4,399,425.00		4,399,425.01		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	4,612,868.00	4,334,478.00		4,334,477.71		
c) Unrestricted Net Position		9790	64,947.00	64,947.00		64,947.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,659.00	16,659.00	6,352.00	16,659.00	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	1,587,273.00	1,590,006.00	445,682.30	1,590,006.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,603,932.00	1,606,665.00	452,034.30	1,606,665.00	0.00	0.0%
TOTAL, REVENUES			1,603,932.00	1,606,665.00	452,034.30	1,606,665.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	802,375.00	879,664.00	304,092.27	879,664.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			802,375.00	879,664.00	304,092.27	879,664.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			802,375.00	879,664.00	304,092.27	879,664.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	2,230,867.00	2,230,867.00	0.00	2,230,867.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,230,867.00	2,230,867.00	0.00	2,230,867.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			2,230,867.00	2,230,867.00	0.00	2,230,867.00		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	4,334,477.71
Total, Restricted Net Position		<u>4,334,477.71</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,133,170.00	7,464,352.00		7,464,352.04	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)			7,133,170.00	7,464,352.00		7,464,352.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,133,170.00	7,464,352.00		7,464,352.04		
2) Ending Net Position, June 30 (E + F1e)			7,133,170.00	7,464,352.00		7,464,352.04		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	7,133,170.00	7,464,352.00		7,464,352.04		
c) Unrestricted Net Position			0.00	0.00		0.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	7,464,352.04
Total, Restricted Net Position		<u>7,464,352.04</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	155.00	155.00	157.00	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	1,031.00	1,003.00	1,031.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,090.00	1,186.00	1,160.00	1,186.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	205.00	176.00	176.00	176.00	0.00	0%
b. Special Education-Special Day Class	538.10	538.11	538.11	538.11	0.00	0%
c. Special Education-NPS/LCI	11.74	10.96	11.74	10.96	0.00	0%
d. Special Education Extended Year	34.76	34.76	34.76	34.76	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	789.60	759.83	760.61	759.83	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,879.60	1,945.83	1,920.61	1,945.83	0.00	0%
4. Adults in Correctional Facilities	209.00	180.00	196.00	180.00	0.00	0%
5. County Operations Grant ADA	139,154.76	140,957.40	140,957.40	140,957.40	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	160.00	180.00	171.00	180.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	160.00	180.00	171.00	180.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,196.68	2,200.15	2,200.15	2,200.15	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	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	2,196.68	2,200.15	2,200.15	2,200.15	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,356.68	2,380.15	2,371.15	2,380.15	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,356.68	2,380.15	2,371.15	2,380.15	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			104,765,206.77	100,937,501.20	101,351,215.64	101,713,186.93	102,200,394.15	100,453,017.15	104,669,991.15	101,776,577.15
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		984,462.00	984,462.00	3,008,052.00	1,772,034.00	1,547,020.00	2,551,801.00	1,547,020.00	2,258,633.00
	8020-8079		0.00	143,319.48	(3,987.48)	0.00	14,008.00	6,011,525.00	0.00	0.00
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299		20,860.73	17,267.85	53,800.42	31,654.46	427,746.00	358,326.00	489,092.00	210,679.00
	8300-8599		513,086.00	513,087.01	2,772,241.30	3,656,129.37	2,021,787.00	1,231,901.00	1,773,528.00	1,773,223.00
	8600-8799		2,388,016.15	4,548,966.88	4,715,807.88	5,986,322.01	5,588,861.00	5,298,853.00	9,419,419.00	4,717,650.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	20,131.52	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,906,424.88	6,207,103.22	10,545,914.12	11,466,271.36	9,599,422.00	15,452,406.00	13,229,059.00	8,960,185.00
C. DISBURSEMENTS										
	1000-1999		831,410.43	2,232,946.95	2,021,817.72	2,496,882.26	2,266,447.00	2,279,831.00	2,511,405.00	2,205,535.00
	2000-2999		1,787,984.15	2,897,963.94	2,842,762.31	3,616,216.54	3,235,624.00	3,350,702.00	3,377,162.00	3,030,948.00
	3000-3999		1,128,635.52	1,838,341.05	1,796,454.98	1,911,103.01	2,081,129.00	2,074,352.00	2,106,555.00	2,031,749.00
	4000-4999		31,724.66	359,039.81	303,717.02	288,184.50	407,348.00	684,260.00	470,565.00	360,662.00
	5000-5999		1,216,866.82	1,004,791.73	2,235,993.29	2,466,368.35	2,579,461.00	2,438,858.00	4,497,592.00	2,766,679.00
	6000-6599		125,415.59	380,319.38	103,616.26	362,688.01	732,638.00	553,460.00	3,122,582.00	1,335,287.00
	7000-7499		(20,359.81)	4,065.50	60,926.21	(24,070.96)	44,152.00	(146,031.00)	36,612.00	62,889.00
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,101,677.36	8,717,468.36	9,365,287.79	11,117,371.71	11,346,799.00	11,235,432.00	16,122,473.00	11,793,749.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199		0.00	(29,286.85)	0.00	(75,519.38)	0.00	0.00	0.00	0.00
	9200-9299		1,560,280.66	3,347,426.93	462,162.72	557,350.72	0.00	0.00	0.00	0.00
	9310		0.00	0.00	3,408,226.30	0.00	0.00	0.00	0.00	0.00
	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490									
SUBTOTAL			0.00	1,560,280.66	3,318,140.08	3,870,389.02	481,831.34	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599		4,192,733.75	394,060.50	385,862.80	343,523.77	0.00	0.00	0.00	0.00
	9610		0.00	0.00	2,306,760.58	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	1,996,420.68	0.00	0.00	0.00	0.00	0.00
	9690									
SUBTOTAL			0.00	4,192,733.75	394,060.50	4,689,044.06	343,523.77	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910									
TOTAL BALANCE SHEET ITEMS			0.00	(2,632,453.09)	2,924,079.58	(818,655.04)	138,307.57	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,827,705.57)	413,714.44	361,971.29	487,207.22	(1,747,377.00)	4,216,974.00	(2,893,414.00)	(2,833,564.00)
F. ENDING CASH (A + E)			100,937,501.20	101,351,215.64	101,713,186.93	102,200,394.15	100,453,017.15	104,669,991.15	101,776,577.15	98,943,013.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		98,943,013.15	96,536,543.15	106,196,725.15	102,919,461.15				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	3,822,879.00	2,258,633.00	2,258,633.00	1,602,772.00			24,596,401.00	24,596,401.00
	8020-8079	0.00	4,647,857.00	14,008.00	2,998,392.00			13,825,122.00	13,825,123.00
	8080-8099	0.00	0.00	0.00	(1,748,248.00)			(1,748,248.00)	(1,748,248.00)
	8100-8299	2,095,355.00	580,885.00	515,772.00	4,212,865.54			9,014,304.00	9,014,304.00
	8300-8599	591,240.00	865,610.00	1,163,568.00	4,144,246.32			21,019,647.00	21,019,647.00
	8600-8799	5,385,387.00	13,500,134.00	5,569,389.00	9,069,678.08			76,188,484.00	76,188,484.00
	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
	8930-8979	0.00	0.00	0.00	0.48			20,132.00	20,132.00
	TOTAL RECEIPTS	11,894,861.00	21,853,119.00	9,521,370.00	20,279,706.42	0.00	0.00	142,915,842.00	142,915,843.00
C. DISBURSEMENTS									
	1000-1999	2,299,394.00	2,278,099.00	2,221,104.00	3,053,920.64			26,698,793.00	26,698,793.00
	2000-2999	3,414,802.00	3,350,010.00	3,241,159.00	4,437,904.06			38,583,238.00	38,583,238.00
	3000-3999	2,085,523.00	2,084,483.00	2,046,836.00	4,126,154.44			25,311,316.00	25,311,316.00
	4000-4999	397,186.00	321,256.00	465,354.00	1,127,672.01			5,216,969.00	5,216,969.00
	5000-5999	4,794,230.00	2,480,673.00	3,779,737.00	8,447,848.81			38,709,099.00	38,709,099.00
	6000-6599	1,677,283.00	1,429,722.00	1,750,707.00	4,447,771.76			16,021,490.00	16,021,490.00
	7000-7499	(367,087.00)	248,683.00	(706,263.00)	249,922.06			(556,562.00)	(556,562.00)
	7600-7629	0.00	11.00	0.00	2,533,390.00			2,533,401.00	2,533,401.00
	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
	TOTAL DISBURSEMENTS	14,301,331.00	12,192,937.00	12,798,634.00	28,424,583.78	0.00	0.00	152,517,744.00	152,517,744.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199	0.00	0.00	0.00	0.00			(104,806.23)	
	9200-9299	0.00	0.00	0.00	0.00			5,927,221.03	
	9310	0.00	0.00	0.00	0.00			3,408,226.30	
	9320	0.00	0.00	0.00	0.00			0.00	
	9330	0.00	0.00	0.00	0.00			0.00	
	9340	0.00	0.00	0.00	0.00			0.00	
	9490							0.00	
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	9,230,641.10	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	0.00	0.00	0.00	0.00			5,316,180.82	
	9610	0.00	0.00	0.00	0.00			2,306,760.58	
	9640	0.00	0.00	0.00	0.00			0.00	
	9650	0.00	0.00	0.00	0.00			1,996,420.68	
	9690							0.00	
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	9,619,362.08	
<u>Nonoperating</u>									
	9910							0.00	
	TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(388,720.98)	
E. NET INCREASE/DECREASE (B - C + D)		(2,406,470.00)	9,660,182.00	(3,277,264.00)	(8,144,877.36)	0.00	0.00	(9,990,622.98)	(9,601,901.00)
F. ENDING CASH (A + E)		96,536,543.15	106,196,725.15	102,919,461.15	94,774,583.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								94,774,583.79	

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: *James Masalinas* Date: 12/19/2018
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: 12/19/2018 Signed: *James Masalinas*
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Terrell Martinez Telephone: (209) 468-4824
Title: Division Director, Business Services E-mail: tmartinez@sjcoe.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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)						
		140,957.40	0.00%	140,957.40	0.00%	140,957.40
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	33,014,167.00	7.02%	35,330,889.00	2.65%	36,267,058.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,434,045.00	-20.00%	4,347,236.00	-3.00%	4,216,819.00
4. Other Local Revenues	8600-8799	23,822,355.00	-2.00%	23,345,908.00	-2.00%	22,878,990.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	20,132.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,016,182.00)	15.90%	(5,813,551.00)	-23.04%	(4,474,289.00)
6. Total (Sum lines A1 thru A5c)		57,274,517.00	-0.11%	57,210,482.00	2.93%	58,888,578.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,568,108.00		8,601,747.00
b. Step & Column Adjustment				171,362.00		172,035.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(137,723.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,568,108.00	0.39%	8,601,747.00	2.00%	8,773,782.00
2. Classified Salaries						
a. Base Salaries				15,654,458.00		15,723,796.00
b. Step & Column Adjustment				313,089.00		314,476.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(243,751.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,654,458.00	0.44%	15,723,796.00	2.00%	16,038,272.00
3. Employee Benefits	3000-3999	9,353,208.00	6.06%	9,920,309.00	6.22%	10,537,326.00
4. Books and Supplies	4000-4999	2,696,922.00	4.00%	2,804,799.00	4.00%	2,916,991.00
5. Services and Other Operating Expenditures	5000-5999	18,828,726.00	0.00%	18,828,726.00	1.90%	19,186,638.00
6. Capital Outlay	6000-6999	15,658,517.00	-28.00%	11,274,132.00	-5.00%	10,710,425.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	531,649.00	-2.67%	517,460.00	-4.93%	491,935.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,751,811.00)	2.13%	(7,916,782.00)	2.45%	(8,110,477.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,365,401.00	-89.63%	245,307.00	-1.59%	241,415.00
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)		65,905,178.00	-8.96%	59,999,494.00	1.31%	60,786,307.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,630,661.00)		(2,789,012.00)		(1,897,729.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		80,833,698.95		72,203,037.95		69,414,025.95
2. Ending Fund Balance (Sum lines C and D1)		72,203,037.95		69,414,025.95		67,516,296.95
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	57,206,974.20		55,306,974.20		53,276,974.20
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,050,356.00		2,991,775.00		3,048,262.00
2. Unassigned/Unappropriated	9790	11,942,882.75		11,112,451.75		11,188,235.75
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		72,203,037.95		69,414,025.95		67,516,296.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,050,356.00		2,991,775.00		3,048,262.00
c. Unassigned/Unappropriated	9790	11,942,882.75		11,112,451.75		11,188,235.75
(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)						
		14,993,238.75		14,104,226.75		14,236,497.75
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.						
2019-20 B1d & B2d. Backed out prior year one-time 2% off schedule payment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,659,109.00	0.00%	3,659,109.00	0.00%	3,659,109.00
2. Federal Revenues	8100-8299	9,014,304.00	-5.00%	8,563,589.00	-2.00%	8,392,317.00
3. Other State Revenues	8300-8599	15,585,602.00	-5.00%	14,806,322.00	-5.00%	14,066,006.00
4. Other Local Revenues	8600-8799	52,366,129.00	-3.50%	50,533,314.00	-2.00%	49,522,648.00
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	5,016,182.00	15.90%	5,813,551.00	-23.04%	4,474,289.00
6. Total (Sum lines A1 thru A5c)		85,641,326.00	-2.65%	83,375,885.00	-3.91%	80,114,369.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,130,685.00		18,210,097.00
b. Step & Column Adjustment				362,614.00		364,202.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(283,202.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,130,685.00	0.44%	18,210,097.00	2.00%	18,574,299.00
2. Classified Salaries						
a. Base Salaries				22,928,780.00		23,086,172.00
b. Step & Column Adjustment				458,576.00		461,723.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(301,184.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,928,780.00	0.69%	23,086,172.00	2.00%	23,547,895.00
3. Employee Benefits	3000-3999	15,958,108.00	6.56%	17,004,956.00	6.02%	18,028,913.00
4. Books and Supplies	4000-4999	2,520,047.00	0.00%	2,520,047.00	0.00%	2,520,047.00
5. Services and Other Operating Expenditures	5000-5999	19,880,373.00	7.77%	21,425,954.00	0.00%	21,425,954.00
6. Capital Outlay	6000-6999	362,973.00	0.00%	362,973.00	0.00%	362,973.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	124,408.00	-4.98%	118,213.00	-5.12%	112,163.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,539,192.00	2.35%	6,692,854.00	2.89%	6,886,549.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	168,000.00	0.00%	168,000.00	0.00%	168,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,612,566.00	3.44%	89,589,266.00	2.27%	91,626,793.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(971,240.00)		(6,213,381.00)		(11,512,424.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,336,918.77		26,365,678.77		20,152,297.77
2. Ending Fund Balance (Sum lines C and D1)		26,365,678.77		20,152,297.77		8,639,873.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	26,365,679.12		20,152,297.77		8,639,873.77
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	(0.35)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,365,678.77		20,152,297.77		8,639,873.77

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019-20 B1d & B2d. Backed out prior year one-time 2% off schedule settlement.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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)						
		140,957.40	0.00%	140,957.40	0.00%	140,957.40
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,673,276.00	6.32%	38,989,998.00	2.40%	39,926,167.00
2. Federal Revenues	8100-8299	9,014,304.00	-5.00%	8,563,589.00	-2.00%	8,392,317.00
3. Other State Revenues	8300-8599	21,019,647.00	-8.88%	19,153,558.00	-4.55%	18,282,825.00
4. Other Local Revenues	8600-8799	76,188,484.00	-3.03%	73,879,222.00	-2.00%	72,401,638.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	20,132.00	-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)		142,915,843.00	-1.63%	140,586,367.00	-1.13%	139,002,947.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,698,793.00		26,811,844.00
b. Step & Column Adjustment				533,976.00		536,237.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(420,925.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,698,793.00	0.42%	26,811,844.00	2.00%	27,348,081.00
2. Classified Salaries						
a. Base Salaries				38,583,238.00		38,809,968.00
b. Step & Column Adjustment				771,665.00		776,199.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(544,935.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,583,238.00	0.59%	38,809,968.00	2.00%	39,586,167.00
3. Employee Benefits	3000-3999	25,311,316.00	6.38%	26,925,265.00	6.09%	28,566,239.00
4. Books and Supplies	4000-4999	5,216,969.00	2.07%	5,324,846.00	2.11%	5,437,038.00
5. Services and Other Operating Expenditures	5000-5999	38,709,099.00	3.99%	40,254,680.00	0.89%	40,612,592.00
6. Capital Outlay	6000-6999	16,021,490.00	-27.37%	11,637,105.00	-4.84%	11,073,398.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	656,057.00	-3.11%	635,673.00	-4.97%	604,098.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,212,619.00)	0.93%	(1,223,928.00)	0.00%	(1,223,928.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,533,401.00	-83.69%	413,307.00	-0.94%	409,415.00
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)		152,517,744.00	-1.92%	149,588,760.00	1.89%	152,413,100.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(9,601,901.00)		(9,002,393.00)		(13,410,153.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		108,170,617.72		98,568,716.72		89,566,323.72
2. Ending Fund Balance (Sum lines C and D1)		98,568,716.72		89,566,323.72		76,156,170.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,825.00		2,825.00		2,825.00
b. Restricted	9740	26,365,679.12		20,152,297.77		8,639,873.77
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	57,206,974.20		55,306,974.20		53,276,974.20
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,050,356.00		2,991,775.00		3,048,262.00
2. Unassigned/Unappropriated	9790	11,942,882.40		11,112,451.75		11,188,235.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		98,568,716.72		89,566,323.72		76,156,170.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,050,356.00		2,991,775.00		3,048,262.00
c. Unassigned/Unappropriated	9790	11,942,882.75		11,112,451.75		11,188,235.75
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.35)		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)		14,993,238.40		14,104,226.75		14,236,497.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.83%		9.43%		9.34%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>San Joaquin County SELPA</u>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		48,686,362.00		48,686,362.00		48,686,362.00
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)						
		152,517,744.00		149,588,760.00		152,413,100.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		152,517,744.00		149,588,760.00		152,413,100.00
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)		152,517,744.00		149,588,760.00		152,413,100.00
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)		3,050,354.88		2,991,775.20		3,048,262.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,011,000.00		2,011,000.00		2,011,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,050,354.88		2,991,775.20		3,048,262.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		

**County and Charter School
Alternative Education Grant ADA
(Form A/AI, Lines B1d and C2d)**

Current Year (2018-19)	1,090.00	1,186.00	8.8%	Not Met
1st Subsequent Year (2019-20)	1,090.00	1,186.00	8.8%	Not Met
2nd Subsequent Year (2020-21)	1,090.00	1,186.00	8.8%	Not Met

**District Funded County Program ADA
(Form A/AI, Line B2g)**

Current Year (2018-19)	789.60	759.83	-3.8%	Not Met
1st Subsequent Year (2019-20)	789.60	759.83	-3.8%	Not Met
2nd Subsequent Year (2020-21)	789.60	759.83	-3.8%	Not Met

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

Current Year (2018-19)	139,154.76	140,957.40	1.3%	Met
1st Subsequent Year (2019-20)	139,154.76	140,957.40	1.3%	Met
2nd Subsequent Year (2020-21)	139,154.76	140,957.40	1.3%	Met

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

Current Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Budgeted based on projected ADA.

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2018-19)	36,259,051.00		
1st Subsequent Year (2019-20)	37,075,400.00	39,338,246.00	6.1%	Not Met
2nd Subsequent Year (2020-21)	37,996,374.00	40,274,415.00	6.0%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Increase in ADA and P-1 taxes.

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2018-19)	90,436,047.00	90,593,347.00	0.2%	Met
1st Subsequent Year (2019-20)	93,286,426.00	92,547,077.00	-0.8%	Met
2nd Subsequent Year (2020-21)	97,087,938.00	95,500,487.00	-1.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2018-19)	8,920,831.00	9,014,304.00	1.0%	No
1st Subsequent Year (2019-20)	8,474,789.00	8,563,589.00	1.0%	No
2nd Subsequent Year (2020-21)	8,305,293.00	8,392,317.00	1.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	18,194,226.00	21,019,647.00	15.5%	Yes
1st Subsequent Year (2019-20)	16,829,276.00	19,153,558.00	13.8%	Yes
2nd Subsequent Year (2020-21)	17,275,500.00	18,282,825.00	5.8%	Yes

Explanation:
(required if Yes)

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

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	75,960,342.00	76,188,484.00	0.3%	No
1st Subsequent Year (2019-20)	73,650,216.00	73,879,222.00	0.3%	No
2nd Subsequent Year (2020-21)	72,177,212.00	72,401,638.00	0.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	4,369,551.00	5,216,969.00	19.4%	Yes
1st Subsequent Year (2019-20)	4,458,138.00	5,324,846.00	19.4%	Yes
2nd Subsequent Year (2020-21)	4,504,203.00	5,437,038.00	20.7%	Yes

Explanation:
(required if Yes)

Estimated increases in materials & supplies due to increases in federal & state grants, budgeted carryover and budgeted beginning balances.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	37,248,350.00	38,709,099.00	3.9%	No
1st Subsequent Year (2019-20)	37,231,389.00	40,254,680.00	8.1%	Yes
2nd Subsequent Year (2020-21)	36,996,547.00	40,612,592.00	9.8%	Yes

Explanation:
(required if Yes)

Estimated increases in other operating expenses due to increases in federal & state grants, budgeted carryover and budgeted beginning balances.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2018-19)	103,075,399.00	106,222,435.00	3.1%	Met
1st Subsequent Year (2019-20)	98,954,281.00	101,596,369.00	2.7%	Met
2nd Subsequent Year (2020-21)	97,758,005.00	99,076,780.00	1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2018-19)	41,617,901.00	43,926,068.00	5.5%	Not Met
1st Subsequent Year (2019-20)	41,689,527.00	45,579,526.00	9.3%	Not Met
2nd Subsequent Year (2020-21)	41,500,750.00	46,049,630.00	11.0%	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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

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)

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

Explanation:

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

Estimated increases in materials & supplies due to increases in federal & state grants, budgeted carryover and budgeted beginning balances.

Explanation:

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

Estimated increases in other operating expenses due to increases in federal & state grants, budgeted carryover and budgeted beginning balances.

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,351,942.00	1,952,641.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,952,641.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	9.8%	9.4%	9.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.3%	3.1%	3.1%

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?

Yes

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 Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	48,686,362.00	48,686,362.00	48,686,362.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(8,630,661.00)	65,905,178.00	13.1%	Not Met
1st Subsequent Year (2019-20)	(2,789,012.00)	59,999,494.00	4.6%	Not Met
2nd Subsequent Year (2020-21)	(1,897,729.00)	60,786,307.00	3.1%	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 & 2019-20 deficit spending due to one-time expenditures 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 County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2018-19)	98,568,716.72	Met
1st Subsequent Year (2019-20)	89,566,323.72	Met
2nd Subsequent Year (2020-21)	76,156,170.72	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	94,774,583.79	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$67,000 (greater of)	0	to \$5,957,999
4% or \$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or \$596,000 (greater of)	\$14,892,000	to \$67,018,000
2% or \$2,011,000 (greater of)	\$67,018,001	and over

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	152,517,744	149,588,760	152,413,100
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	152,517,744.00	149,588,760.00	152,413,100.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	152,517,744.00	149,588,760.00	152,413,100.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,050,354.88	2,991,775.20	3,048,262.00
6. Reserve Standard - by Amount (From percentage level chart above)	2,011,000.00	2,011,000.00	2,011,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	3,050,354.88	2,991,775.20	3,048,262.00

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,050,356.00	2,991,775.00	3,048,262.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,942,882.75	11,112,451.75	11,188,235.75
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.35)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	14,993,238.40	14,104,226.75	14,236,497.75
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	9.83%	9.43%	9.34%
County Office's Reserve Standard (Section 8A, Line 7):	3,050,354.88	2,991,775.20	3,048,262.00
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(5,144,463.00)	(5,222,031.00)	1.5%	77,568.00	Met
1st Subsequent Year (2019-20)	(4,218,530.00)	(5,813,551.00)	37.8%	1,595,021.00	Not Met
2nd Subsequent Year (2020-21)	(4,232,724.00)	(4,474,289.00)	5.7%	241,565.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2018-19)	2,405,914.00	2,533,401.00	5.3%	127,487.00	Not Met
1st Subsequent Year (2019-20)	175,047.00	413,307.00	136.1%	238,260.00	Not Met
2nd Subsequent Year (2020-21)	443,147.00	409,415.00	-7.6%	(33,732.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions to programs based on program needs in 2019-20 & 2020-21.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increase in one-time transfer out to Fund 09 in 2018-19, 2019-20 & 2020-21.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				871,708

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Restricted Copiers		01-8689	01-7438 & 7439	252,959
Unrestricted Copiers		01-8689	01-7438 & 7439	179,093
QZAB #1	1	01-8660		1,000,000
QZAB #2	3	01-8660		1,000,000
QZAB #3	4	01-8660	01-7438 & 7439	833,333
QZAB #4	11	01-8660 & 8980	01-7438 & 7439	1,598,161
TOTAL:				5,735,254

Type of Commitment (continued):	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	871,708	871,708	871,708	871,708

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Restricted Copiers	91,377	78,277	71,545	64,397
Unrestricted Copiers	75,903	80,774	74,705	39,467
QZAB #1				
QZAB #2				
QZAB #3	208,333	208,333	208,333	208,333
QZAB #4	162,329	163,255	164,187	165,124
Total Annual Payments:	1,409,650	1,402,347	1,390,478	1,349,029
Has total annual payment increased over prior year (2017-18)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	18,423,893.00	18,423,893.00
b. OPEB plan(s) fiduciary net position (if applicable)	7,133,262.00	7,133,262.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,290,631.00	11,290,631.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jun 09, 2018	Jun 09, 2018

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	N/A	N/A
1st Subsequent Year (2019-20)	N/A	N/A
2nd Subsequent Year (2020-21)	N/A	N/A
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	1,590,476.00	1,591,256.00
1st Subsequent Year (2019-20)	1,590,476.00	1,591,256.00
2nd Subsequent Year (2020-21)	1,590,476.00	1,591,256.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	996,237.00	996,237.00
1st Subsequent Year (2019-20)	1,171,712.00	1,171,712.00
2nd Subsequent Year (2020-21)	1,191,382.00	1,191,382.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	76	64
1st Subsequent Year (2019-20)	76	64
2nd Subsequent Year (2020-21)	76	64

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	184.3	196.8	196.8	196.8

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

6. Amount included for any tentative salary schedule increases

--	--	--

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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

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

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	456.2	461.1	461.1	461.1

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

6. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	212.5	199.0	199.0	199.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interm 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to the CDE.)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

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First Interim
2018-19 Original Budget
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2018-19 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:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2018-19 Projected Totals
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

- 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

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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

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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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First Interim
2018-19 Actuals to Date
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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SUPPLEMENTAL CHECKS

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Checks Completed.