

San Joaquin County Office of Education
James A. Mousalimas, Superintendent of Schools
2018-19 Second Interim Financial Report
March 20, 2019

INTRODUCTION

The 2018-19 Second Interim Report continues to reflect the San Joaquin County Office of Education's (SJCQE) sound financial condition. Due to strategic management of the flexibility provided under the Local Control Funding Formula (LCFF) implemented in 2013, the budget, after adjusting for one-time revenues and expenditures, 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.

The enacted 2018-19 state budget includes a 2.71% Cost of Living Adjustment (COLA) for county office of education LCFF operations and pupil base grants. SJCQE 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 SJCQE will receive \$1.55 million in 2018-19 for this purpose. SJCQE 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 remain 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 SJCQE 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 for all employees, both of which have now been implemented. Our health benefits cap remains at \$950 per month per full-time FTE. Employee salary, benefits and several other contract articles have been reopened for negotiations for the 2019-20 fiscal year and bargaining sessions with our exclusive employee representatives are underway. 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 SJCQE will remain in solid financial condition throughout the projection period.

Newly elected Governor Newsom released the 2019-20 Governor's Budget Proposals on January 10, 2019. The Governor proposes to allocate an additional \$2 billion in ongoing Proposition 98 funding to fully fund the projected LCFF Statutory COLA of 3.46%. In addition, the Governor proposed an unprecedented investment of \$3 billion in one-time, non-Prop 98 funding to assist school districts and county offices with escalating STRS employer pension rates and related budgetary cost pressures. The Governor's January Proposals mark the beginning of the state budget development process and the details invariably change before the final budget is approved in June.

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. As always, 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 budget, which is constantly changing, is the financial document to support the program and LCAP goals, objectives and mission of San Joaquin County Office of Education. The County Office of Education Budget is a highly decentralized budget that includes numerous resources of restricted grants and entitlements, as well as designated and unrestricted budgets. New budgets and revisions are submitted to Business Services, reviewed, reconciled and entered in the financial system and utilized to produce the local and state required reports.

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

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

BEGINNING BALANCE

Listed below are the changes in the components of the beginning balances for Adopted Budget to Second 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. Once the actual beginning balances are put online, they do not change.

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

<u>General Fund Revenue Sources</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>2018-19 Second Interim</u>
Restricted	61.74%	59.93%	52.42%
Designated Unrestricted	<u>31.58%</u>	<u>33.56%</u>	<u>41.48%</u>
Total Restricted and Designated Unrestricted	93.32%	93.49%	93.90%
Unrestricted	6.68%	6.51%	6.10%
Total Revenue Percentages	<u>100.00%</u>	<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>2018-19 Second Interim</u>
Type C Court/Camps	155.00	155.00	145.00
Type C Community Schools	935.00	1,031.00	1,045.00
Type C Charter Schools	<u>160.00</u>	<u>180.00</u>	<u>183.00</u>
Total Court/Community Schools ADA	<u>1,250.00</u>	<u>1,366.00</u>	<u>1,373.00</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 that are transferred to SJCOE Special Education Programs. The ADA is included in the districts LCFF calculations and transferred to SJCOE:

<u>SJCOE ADA DISTRICT LCFF</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>2018-19 Second Interim</u>
Type "A & B" Community and Type "D" Homeless Schools	205.00	176.00	197.00
SJCOE Special Education Program	<u>584.60</u>	<u>583.83</u>	<u>583.83</u>
Total SJCOE ADA District LCFF	<u>789.60</u>	<u>759.83</u>	<u>780.83</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>2018-19 Second Interim</u>
2018-19 LCFF Revenues	\$32,726,025.00	\$34,762,415.00	\$34,803,466.00

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 Second Interim Financial Report are (2.32%) of the General Fund Revenues.

<u>General Fund Contributions</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>2018-19 Second Interim</u>
CEDR Code Camp	(\$64,336.00)	(\$136,897.00)	(\$136,897.00)
CEDR Relocation	\$0.00	\$0.00	\$1,000,000.00
Continuous Improvement & Support	(\$518,442.00)	(\$518,442.00)	\$0.00
Court/Community to COSP Programs	(\$781,224.00)	(\$808,203.00)	(\$811,480.00)
Deferred Maintenance Special Ed Transfer	\$185,217.00	\$185,217.00	\$185,217.00
Special Education Locally Restricted Programs	(\$285,820.00)	(\$263,848.00)	(\$229,328.00)
TCSJ Fund 02 Transfer/Economic Uncertainties	\$23,846.00	\$20,632.00	\$22,868.00
TCSJ (Teachers College of San Joaquin)	(\$1,500,000.00)	(\$1,500,000.00)	(\$1,500,000.00)
Routine Repair 3% Requirement	(\$1,952,641.00)	(\$1,952,641.00)	(\$1,952,641.00)
Special Education – Pupil Services	(\$42,000.00)	(\$42,000.00)	(\$42,000.00)
Total Contributions	(\$4,935,400.00)	(\$5,016,182.00)	(\$3,464,261.00)

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS

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

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 is the net amount of the estimated General Fund contributions:

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...

<u>General Fund Unrestricted Subsidy/Contributions</u>	<u>2018-19 First Interim</u>	<u>2018-19 Second 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	\$2,900.00	\$2,900.00	\$0.00
Administrative Services	\$193,081.00	\$193,081.00	\$0.00
ALICE Training	\$97,186.00	\$97,186.00	\$0.00
Artists In Schools	\$3,788.00	\$3,788.00	\$0.00
Automatic External Defibrillators	\$6,500.00	\$6,500.00	\$0.00
Building Budgets	\$9,239,695.00	\$9,909,966.00	\$670,271.00
Bus Driver Training	\$12,000.00	\$17,560.00	\$5,560.00
Business Education Alliance (BEA) Partnerships	\$0.00	\$0.00	\$0.00
Business Services	\$671,924.00	\$674,360.00	\$2,436.00
COE Legal	\$180,000.00	\$180,000.00	\$0.00
Continuous Improvement and Support	\$518,442.00	\$0.00	(\$518,442.00)
Countywide Music Coordination	\$116,075.00	\$116,075.00	\$0.00
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	\$1,357,307.00	\$1,312,626.00	(\$44,681.00)
Education Services Technical Assistance	\$204,817.00	\$53,672.00	(\$151,145.00)
Emergency Preparedness	\$12,398.00	\$26,398.00	\$14,000.00
Fab Lab	\$0.00	\$0.00	\$0.00
Fingerprinting Services	\$76,507.00	\$76,507.00	\$0.00
General Fund Unrestricted Salary & Benefits	\$8,508,047.00	\$8,532,682.00	\$24,635.00
IT Cyber Security Awareness Training	\$4,320.00	\$4,320.00	\$0.00
Leadership Training	\$28,068.00	\$34,144.00	\$6,076.00
Lycoming	\$60,519.00	\$60,519.00	\$0.00
Maintenance & Operations	\$800,941.00	\$800,941.00	\$0.00
Migrant Ed Unallowable Expenses	\$734.00	\$734.00	\$0.00
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	\$176,113.00	\$245,793.00	\$69,680.00
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	\$300,000.00	\$300,000.00	\$0.00
Sky Mountain Camp	\$134,556.00	\$170,157.00	\$35,601.00
Special Ed Instructional Assistant Recruitment	\$0.00	\$0.00	\$0.00
Spelling Bee	\$1,991.00	\$1,991.00	\$0.00
State Seal of Bilingual	\$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	\$225,540.00	(\$34,520.00)
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	\$151,756.00	(\$24.00)
Technology Administration	\$1,248,990.00	\$1,236,463.00	(\$12,527.00)
Transition Budget	\$22,000.00	\$22,000.00	\$0.00
Tuition Reimbursement Program	\$2,000.00	\$2,000.00	\$0.00
WEC Operations	\$452,345.00	\$452,299.00	(\$46.00)
Workers' Compensation	\$10,700.00	\$10,700.00	\$0.00
Total General Fund Unrestricted Contributions	<u>\$27,365,428.00</u>	<u>\$27,432,302.00</u>	<u>\$66,874.00</u>

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 Second Interim financial reporting. The chart below summarizes the results of these revisions for 2018-19 Adopted Budget, First and Second Interim reporting periods.

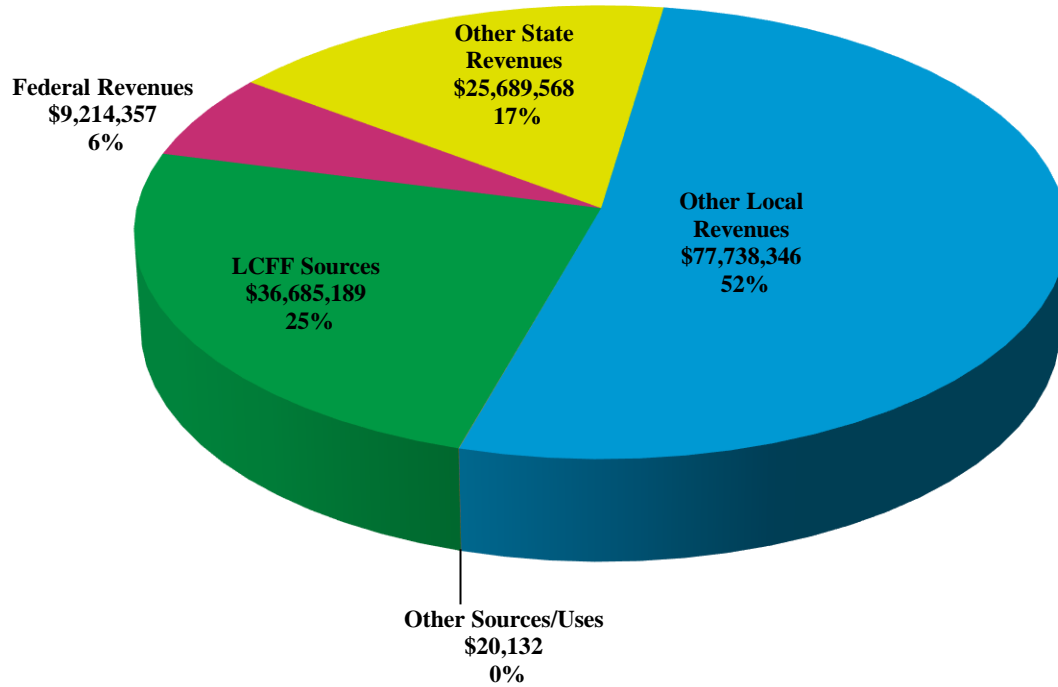
<u>General Fund Revenue Categories</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>2018-19 Second Interim</u>
<u>Restricted</u>			
LCFF Sources	\$3,533,026.00	\$3,659,109.00	\$3,659,109.00
Federal Revenues	\$8,920,831.00	\$9,014,304.00	\$9,214,357.00
Other State Revenues	\$14,977,911.00	\$15,585,602.00	\$16,275,384.00
Other Local Revenues	<u>\$52,727,972.00</u>	<u>\$52,366,129.00</u>	<u>\$53,519,352.00</u>
Subtotal Restricted Revenues	<u>\$80,159,740.00</u>	<u>\$80,625,144.00</u>	<u>\$82,668,202.00</u>
Transfer In	\$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>\$3,464,261.00</u>
Total Restricted General Fund Revenues	<u>\$85,095,140.00</u>	<u>\$85,641,326.00</u>	<u>\$86,132,463.00</u>
<u>Unrestricted</u>			
LCFF Sources	\$31,172,026.00	\$33,014,167.00	\$33,026,080.00
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$3,216,315.00	\$5,434,045.00	\$9,414,184.00
Other Local Revenues	<u>\$23,232,370.00</u>	<u>\$23,822,355.00</u>	<u>\$24,218,994.00</u>
Subtotal Unrestricted Revenues	<u>\$57,620,711.00</u>	<u>\$62,270,567.00</u>	<u>\$66,659,258.00</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>(\$3,464,261.00)</u>
Total Unrestricted General Fund Revenues	<u>\$52,685,311.00</u>	<u>\$57,274,517.00</u>	<u>\$63,215,129.00</u>
Total General Fund Revenues	<u>\$137,780,451.00</u>	<u>\$142,915,843.00</u>	<u>\$149,347,592.00</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>2018-19 Second Interim</u>
LCFF Sources	\$34,705,052.00	\$36,673,276.00	\$36,685,189.00
Federal Revenues	\$8,920,831.00	\$9,014,304.00	\$9,214,357.00
Other State Revenues	\$18,194,226.00	\$21,019,647.00	\$25,689,568.00
Other Local Revenues	\$75,960,342.00	\$76,188,484.00	\$77,738,346.00
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>\$149,347,592.00</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*

General Fund expenditures have been updated to include budget revisions for 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 Second Interim Financial Report. Comparisons from the 2018-19 Adopted Budget to the Second Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts and total expenditures, are on the next page.

GENERAL FUND EXPENDITURES continued...

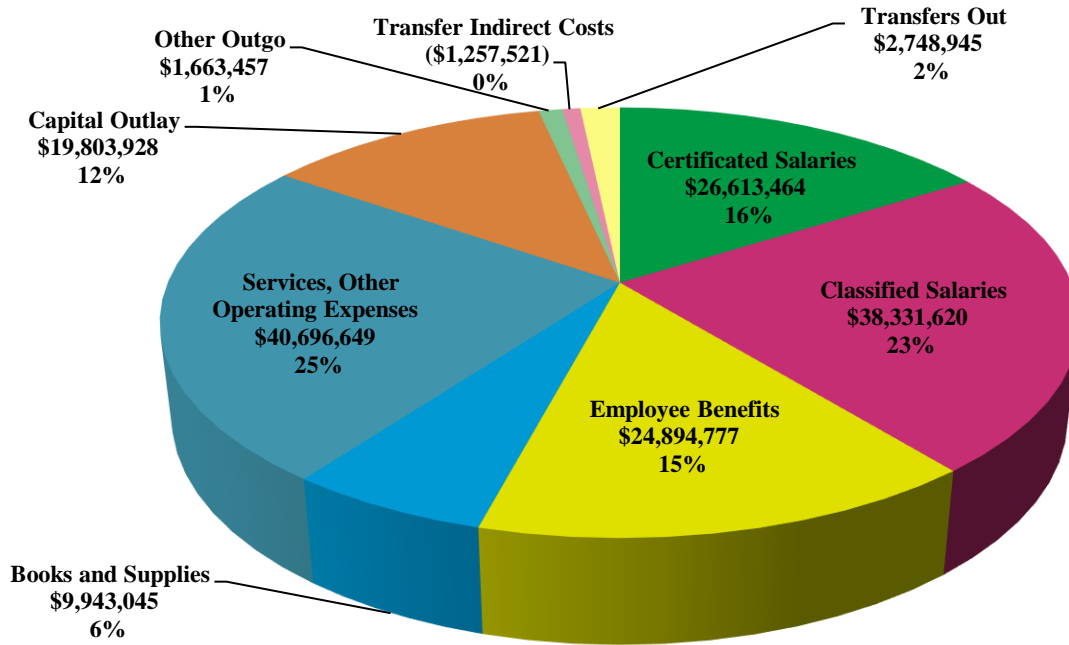
<u>Expenditure Categories</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>2018-19 Second Interim</u>
<u>Restricted</u>			
Certificated Salaries	\$18,281,687.00	\$18,130,685.00	\$18,021,055.00
Classified Salaries	\$23,040,244.00	\$22,928,780.00	\$22,692,081.00
Employee Benefits	\$16,299,499.00	\$15,958,108.00	\$15,622,733.00
Books and Supplies	\$2,154,882.00	\$2,520,047.00	\$2,768,845.00
Services, Other Operating Expenses	\$19,120,976.00	\$19,880,373.00	\$22,132,978.00
Capital Outlay	\$88,979.00	\$362,973.00	\$362,973.00
Other Outgo	\$108,624.00	\$124,408.00	\$131,808.00
Direct Support Indirect Costs	\$6,551,544.00	\$6,539,192.00	\$6,710,008.00
Subtotal Restricted Expenditures	\$85,646,435.00	\$86,444,566.00	\$88,442,481.00
Transfer Out/Other Sources	\$153,000.00	\$168,000.00	\$177,000.00
Total General Fund Restricted Expenditures	\$85,799,435.00	\$86,612,566.00	\$88,619,481.00
<u>Unrestricted</u>			
Certificated Salaries	\$8,244,287.00	\$8,568,108.00	\$8,592,409.00
Classified Salaries	\$15,395,179.00	\$15,654,458.00	\$15,639,539.00
Employee Benefits	\$9,175,151.00	\$9,353,208.00	\$9,272,044.00
Books and Supplies	\$2,214,669.00	\$2,696,922.00	\$7,174,200.00
Services, Other Operating Expenses	\$18,127,374.00	\$18,828,726.00	\$18,563,671.00
Capital Outlay	\$19,430,214.00	\$15,658,517.00	\$19,440,955.00
Other Outgo	\$532,784.00	\$531,649.00	\$1,531,649.00
Indirect Costs	(\$7,775,472.00)	(\$7,751,811.00)	(\$7,967,529.00)
Subtotal Unrestricted Expenditures	\$65,344,186.00	\$63,539,777.00	\$72,246,938.00
Transfer Out/Other Sources	\$2,252,914.00	\$2,365,401.00	\$2,571,945.00
Total General Fund Unrestricted Expenditures	\$67,597,100.00	\$65,905,178.00	\$74,818,883.00
Total General Fund Expenditures	\$153,396,535.00	\$152,517,744.00	\$163,438,364.00

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>2018-19 Second Interim</u>
Certificated Salaries	\$26,525,974.00	\$26,698,793.00	\$26,613,464.00
Classified Salaries	\$38,435,423.00	\$38,583,238.00	\$38,331,620.00
Employee Benefits	\$25,474,650.00	\$25,311,316.00	\$24,894,777.00
Books and Supplies	\$4,369,551.00	\$5,216,969.00	\$9,943,045.00
Services, Other Operating Expenses	\$37,248,350.00	\$38,709,099.00	\$40,696,649.00
Capital Outlay	\$19,519,193.00	\$16,021,490.00	\$19,803,928.00
Other Outgo	\$641,408.00	\$656,057.00	\$1,663,457.00
Transfer Indirect Costs	(\$1,223,928.00)	(\$1,212,619.00)	(\$1,257,521.00)
Transfers Out	\$2,405,914.00	\$2,533,401.00	\$2,748,945.00
Total General Fund Expenditures	\$153,396,535.00	\$152,517,744.00	\$163,438,364.00

GENERAL FUND EXPENDITURES continued...

General Fund Expenditures



LOTTERY

The California Lottery was approved by voters in November 1984. A minimum of 34% of lottery revenues is distributed to public schools and colleges. Each school district and county office receives an equal amount per ADA. Lottery revenues and expenditures have been revised to include the Proposition 20 restricted dollars. As a result of Proposition 20, 50% of all increases in lottery revenues over the 1997-98 fiscal year allocation must be restricted for the purchase of instructional materials. The State is required to allocate and distribute lottery funds in a two-step process. Due to changes in LCFF, the ROP lottery funding to districts and COE programs ended June 30, 2015. The 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>Lottery</u>	<u>Actuals</u> <u>Beg. Balance</u>	<u>2018-19</u> <u>Estimated</u> <u>Revenues</u>	<u>2018-19</u> <u>Estimated</u> <u>Expenses</u>	<u>2018-19</u> <u>Estimated</u> <u>Ending Balance</u>
Restricted Lottery \$53.00 Per ADA				
Court/Community Schools (COSP)	\$551,870.85	\$79,225.00	\$368,225.00	\$262,870.85
ROC/P COSP Instructional Program	\$8,597.79	\$0.00	\$8,598.00	(\$0.21)
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	\$107,440.00	\$103,558.00	\$25,248.93
one.Charter	\$0.27	\$32,809.00	\$26,737.00	\$6,072.27
Building Futures Academy	\$0.00	\$7,118.00	\$7,118.00	\$0.00
Subtotal Lottery - Restricted	\$775,487.49	\$273,165.00	\$553,744.00	\$494,908.49
Unrestricted Lottery \$151.00 Per ADA				
Court/Camp Community Schools	\$39,640.69	\$106,090.00	\$136,090.00	\$9,640.69
ROC/P COSP Instructional Program	\$67,645.86	\$0.00	\$158.00	\$67,487.86
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	\$168,209.00	\$200,347.00	\$568,099.05
Venture Academy	\$83,644.78	\$287,679.00	\$357,238.00	\$14,085.78
one.Charter	\$0.00	\$89,359.00	\$73,702.00	\$15,657.00
Building Futures Academy	\$0.00	\$19,182.00	\$19,182.00	\$0.00
Subtotal Lottery - Unrestricted	\$945,970.98	\$732,637.00	\$844,517.00	\$834,090.98
Grand Total Lottery	\$1,721,458.47	\$1,005,802.00	\$1,398,261.00	\$1,328,999.47

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 will offer a highly structured environment that promotes leadership, cooperation, and academic skills, while building self-esteem, pride, and confidence.

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

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

Court/Community Schools are 10.72% 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 9.51% of the General Fund expenditures.

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

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

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

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

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

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 1,204 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 31.03% 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>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>2018-19 Second Interim</u>
<u>Special Education Program & Grants</u>			
Beginning Balance	\$12,216,601.45	\$13,135,880.04	\$13,135,880.04
Revenue	\$52,159,106.00	\$50,901,458.00	\$50,201,040.00
Expenses	<u>(\$52,731,183.00)</u>	<u>(\$51,857,201.00)</u>	<u>(\$51,162,215.00)</u>
<u>Estimated Ending Balances</u>	<u>\$11,644,524.45</u>	<u>\$12,180,137.04</u>	<u>\$12,174,705.04</u>

EDUCATION SERVICES

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

- **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**

EDUCATION SERVICES continued...

Education Services has also placed a priority on providing professional development to districts to support the implementation of Common Core. As a means of enhancing our work with districts within San Joaquin County, we have developed a team approach to providing services within all the content areas. Specialists from Mathematics, Science, Language & Literacy, Educational Technology and Instructional Rounds all work together to create professional development plans which meet the individual needs and initiatives of each participating district. Below are the 2018-19 Education Services Team budgets with beginning balance, revenues and expenditures:

<u>Education Services - Team Budgets</u>	<u>2018-19 Beginning Balance</u>	<u>2018-19 Estimated Revenues</u>	<u>2018-19 Estimated Expenses</u>	<u>2018-19 Estimated Ending Balance</u>
Education Services - Main	\$0.00	\$35,127.00	\$61,120.00	(\$25,993.00)
Education Services - Science	\$0.00	\$612,240.00	\$612,240.00	\$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	\$110,448.00	\$110,448.00	\$0.00
Education Services - Educational Technology	\$0.00	\$52,348.00	\$52,348.00	\$0.00
Total Education Services -Team Budgets	<u>\$25,993.08</u>	<u>\$2,275,085.00</u>	<u>\$2,301,078.00</u>	<u>\$0.08</u>

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 2.31% 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 Second 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 Second Interim Financial Report are listed below:

<u>Fund</u>	<u>2018-19 Adopted Budget</u>	<u>2018-19 First Interim</u>	<u>2018-19 Second 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	\$1,188,258.00
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	\$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 Second Interim Financial Report for the General Fund is listed below by restricted and unrestricted resources.

General Fund Ending Balances	2018-19 Beginning Balance	2018-19 Surplus/ Deficit	2018-19 Ending Balance
Restricted	\$27,336,919.00	(\$2,487,018.00)	\$24,849,901.00
Unrestricted	\$80,833,699.00	(\$11,603,754.00)	\$69,229,945.00
Total General Fund Ending Balances	<u>\$108,170,618.00</u>	<u>(\$14,090,772.00)</u>	<u>\$94,079,846.00</u>

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

- Audited ending balances from June 30, 2017
- Audited ending balances for June 30, 2018
- Estimated ending balances for June 30, 2019

The General Fund is summarized below:

General Fund Fund 01 & Fund 02	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Second Interim
Beginning Balance	\$103,364,490.00	\$108,170,618.00	\$108,170,618.00
Revenue	\$137,780,451.00	\$142,915,843.00	\$149,347,592.00
Expenses	(\$153,396,535.00)	(\$152,517,744.00)	(\$163,438,364.00)
Ending Balance	<u>\$87,748,406.00</u>	<u>\$98,568,717.00</u>	<u>\$94,079,846.00</u>

OTHER FUNDS

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

TEACHERS COLLEGE OF SAN JOAQUIN FUND 02

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	2018-19 Second Interim
Beginning Balance	\$4,745,930.55	\$4,942,983.55	\$4,942,983.55
Revenue	\$7,924,449.00	\$7,878,452.00	\$7,990,327.00
Expenses	(\$7,790,035.00)	(\$7,622,017.00)	(\$7,733,837.00)
Ending Balance	<u>\$4,880,344.55</u>	<u>\$5,199,418.55</u>	<u>\$5,199,473.55</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.

A summary of the three charters is listed below:

Charter Schools Special Reserve Fund 09	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Second Interim
Beginning Balance	\$5,581,843.09	\$6,656,485.00	\$6,656,484.37
Revenue	\$26,631,721.00	\$27,095,864.00	\$28,204,250.00
Expenses	(\$25,530,202.00)	(\$26,784,121.00)	(\$27,271,366.00)
Ending Balance	<u>\$6,683,362.09</u>	<u>\$6,968,228.00</u>	<u>\$7,589,368.37</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	2018-19 Second Interim
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$48,308,347.00	\$48,686,362.00	\$48,599,945.00
Expenses	(\$48,308,347.00)	(\$48,686,362.00)	(\$48,599,945.00)
Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

ADULTS IN CORRECTIONS FUND 11

The Adults in Correctional Facilities Fund (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	2018-19 Second Interim
Beginning Balance	\$118,472.00	\$119,649.00	\$119,649.00
Revenue	\$612,692.00	\$596,495.00	\$564,698.00
Expenses	(\$612,692.00)	(\$674,241.00)	(\$684,347.00)
Ending Balance	<u>\$118,472.00</u>	<u>\$41,903.00</u>	<u>\$0.00</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	2018-19 Second Interim
Beginning Balance	\$600,029.54	\$675,949.00	\$675,948.00
Revenue	\$59,569,789.00	\$61,476,599.00	\$61,493,211.00
Expenses	<u>(\$59,717,039.00)</u>	<u>(\$61,541,948.00)</u>	<u>(\$61,566,376.00)</u>
Ending Balance	<u>\$452,779.54</u>	<u>\$610,600.00</u>	<u>\$602,783.00</u>

COUNTY SCHOOL FACILITIES FUND 35

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

County School Facilities Fund 35	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Second Interim
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 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	2018-19 Second Interim
Beginning Balance	\$741,944.34	\$667,594.76	\$667,594.76
Revenue	\$1,332.00	\$1,332.00	\$1,332.00
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>\$668,926.76</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.

Special Insurance Fund - Retiree Benefit Reserves Fund 67	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Second Interim
Beginning Balance	\$903,447.53	\$773,962.25	\$773,962.25
Revenue	\$3,833,467.00	\$3,836,200.00	\$3,795,576.00
Expenses	<u>(\$802,375.00)</u>	<u>(\$879,664.00)</u>	<u>(\$1,160,417.00)</u>
Ending Balance	<u>\$3,934,539.53</u>	<u>\$3,730,498.25</u>	<u>\$3,409,121.25</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	2018-19 Second Interim
Beginning Balance	\$1,645,391.87	\$1,441,557.01	\$1,441,557.01
Revenue	\$3,834,799.00	\$3,837,532.00	\$3,796,908.00
Expenses	<u>(\$802,375.00)</u>	<u>(\$879,664.00)</u>	<u>(\$1,160,417.00)</u>
Ending Balance	<u>\$4,677,815.87</u>	<u>\$4,399,425.01</u>	<u>\$4,078,048.01</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	2018-19 Second Interim
Beginning Balance	\$7,133,170.11	\$7,464,352.00	\$7,464,352.00
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$7,133,170.11</u>	<u>\$7,464,352.00</u>	<u>\$7,464,352.00</u>

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2017-18 Audited Actuals through 2018-19 Second Interim.

All Funds	2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Second Interim
Beginning Balance	\$109,294,939.64	\$118,443,396.64	\$124,528,608.55	\$124,528,608.55
Revenue	<u>\$240,336,702.40</u>	<u>\$276,737,799.00</u>	<u>\$284,608,695.00</u>	<u>\$292,006,604.00</u>
Total Resources	<u>\$349,631,642.04</u>	<u>\$395,181,195.64</u>	<u>\$409,137,303.55</u>	<u>\$416,535,212.55</u>
Expenses	<u>\$225,103,033.40</u>	<u>\$288,367,190.00</u>	<u>\$291,084,080.00</u>	<u>\$302,720,815.00</u>
Ending Balance	<u>\$124,528,608.64</u>	<u>\$106,814,005.64</u>	<u>\$118,053,223.55</u>	<u>\$113,814,397.55</u>
Total Expenditures & Ending Balance	<u>\$349,631,642.04</u>	<u>\$395,181,195.64</u>	<u>\$409,137,303.55</u>	<u>\$416,535,212.55</u>

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

Line #	Description	Column A	Column B	Column C	Column D	Column E
		Audited Actuals Balance 6/30/2017	Audited Actuals Surplus or Deficit	Audited 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	\$248,274.00	\$8,914,672.08
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	(\$2,882,497.00)	\$9,743,306.25
6	<i>SUBTOTAL RESTRICTED PROGRAMS</i>	\$22,368,865.90	\$156,878.32	\$22,525,744.22	(\$2,720,640.00)	\$19,805,104.22
7	Designated Unrestricted Programs	\$53,831,718.90	\$11,850,170.53	\$65,681,889.43	(\$13,403,064.00)	\$52,278,825.43
8	Court/Community Schools Unrestricted Lottery	\$27,696.82	\$11,943.87	\$39,640.69	(\$30,000.00)	\$9,640.69
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	(\$158.00)	\$117,880.21
11	Lottery - Technology Support	\$818,757.59	(\$218,520.54)	\$600,237.05	(\$32,138.00)	\$568,099.05
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	\$901,441.00	\$3,114,091.00
14	Unrestricted Reserves	\$8,988,751.80	\$870,621.80	\$9,859,373.60	\$2,073,287.00	\$11,932,660.60
15	QZAB Qualified Zone Academy Bond #1	\$924,033.04	\$37,228.23	\$961,261.27	(\$961,261.00)	\$0.27
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	(\$11,626,622.00)	\$69,075,267.95
19	TOTAL GENERAL FUND (CDE SACS Financial Reports)	\$90,520,965.52	\$12,706,668.65	\$103,227,634.17	(\$14,347,262.00)	\$88,880,372.17
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	\$233,622.00	\$5,044,796.55
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	\$22,868.00	\$154,677.00
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	\$256,490.00	\$5,199,473.55
23	<i>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</i>	\$27,255,142.45	\$81,776.32	\$27,336,918.77	(\$2,487,018.00)	\$24,849,900.77
24	<i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02</i>	\$68,272,168.62	\$12,561,530.33	\$80,833,698.95	(\$11,603,754.00)	\$69,229,944.95
25	TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)	\$95,527,311.07	\$12,643,306.65	\$108,170,617.72	(\$14,090,772.00)	\$94,079,845.72
OTHER FUNDS						
26	Charter Fund (Fund 09)	\$4,549,586.09	\$2,106,898.28	\$6,656,484.37	\$932,884.00	\$7,589,368.37
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	(\$119,649.00)	\$0.18
29	Child Development Fund (Fund 12)	\$720,541.54	(\$44,593.31)	\$675,948.23	(\$73,165.00)	\$602,783.23
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	\$2,636,491.00	\$4,078,048.01
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	(\$10,714,211.00)	\$113,814,397.55

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

	2018-19 Budget	2018-19 First Interim	2018-19 Second Interim
Beginning Balance All Funds July 1st	\$118,443,396.64	\$124,528,608.55	\$124,528,608.55
<u>REVENUES</u>			
General Fund 01	\$129,856,002.00	\$135,037,391.00	\$141,357,265.00
Teachers College of SJ Fund 02	\$7,924,449.00	\$7,878,452.00	\$7,990,327.00
Charter Fund 09	\$26,631,721.00	\$27,095,864.00	\$28,204,250.00
Special Education Pass Thru Fund 10	\$48,308,347.00	\$48,686,362.00	\$48,599,945.00
Adults In Corrections Fund 11	\$612,692.00	\$596,495.00	\$564,698.00
Child Development Fund 12	\$59,569,789.00	\$61,476,599.00	\$61,493,211.00
County School Facilities Fund 35	\$0.00	\$0.00	\$0.00
Special Insurance Fund 67	\$3,834,799.00	\$3,837,532.00	\$3,796,908.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00
Subtotal All Funds Revenues	\$276,737,799.00	\$284,608,695.00	\$292,006,604.00
Total Beginning Balance and Revenue All Funds	\$395,181,195.64	\$409,137,303.55	\$416,535,212.55
<u>EXPENDITURES</u>			
General Fund 01	\$145,606,500.00	\$144,895,727.00	\$155,704,527.00
Teachers College of SJ Fund 02	\$7,790,035.00	\$7,622,017.00	\$7,733,837.00
Charter Fund 09	\$25,530,202.00	\$26,784,121.00	\$27,271,366.00
Special Education Pass Thru Fund 10	\$48,308,347.00	\$48,686,362.00	\$48,599,945.00
Adults In Corrections Fund 11	\$612,692.00	\$674,241.00	\$684,347.00
Child Development Fund 12	\$59,717,039.00	\$61,541,948.00	\$61,566,376.00
County School Facilities Fund 35	\$0.00	\$0.00	\$0.00
Special Insurance Fund 67	\$802,375.00	\$879,664.00	\$1,160,417.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00
Subtotal All Funds Expenditures	\$288,367,190.00	\$291,084,080.00	\$302,720,815.00
Estimated Ending Balance General Fund	\$82,868,061.52	\$93,369,298.17	\$88,880,372.17
Estimated Ending Balance All Other Funds	\$23,945,944.12	\$24,683,925.38	\$24,934,025.38
Estimated Ending Balance All Funds June 30th	\$106,814,005.64	\$118,053,223.55	\$113,814,397.55
Total Expenditures and Estimated Ending Balance All Funds	\$395,181,195.64	\$409,137,303.55	\$416,535,212.55

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance 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	\$240,048.00	\$240,048.00	\$240,048.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$34,289,582.00	\$34,289,582.00	\$0.00	\$34,289,582.00	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	\$20,192,316.00	-\$19,531,667.00	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	\$6,144,600.00	-\$6,144,600.00	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	\$942,261.00	-\$900,261.00	2
12	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$752,030.00	-\$752,030.00	2

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
13	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$2,581,592.00	-\$2,581,592.00	2
14	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$1,749,624.00	-\$1,749,624.00	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	\$35,942,162.00	\$37,175,704.89	\$36,028,579.00	\$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	\$3,441.00	\$3,441.00	\$3,441.00	\$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
2018-19 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance 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 ADR - Alternative Dispute Resolution Grant	3395	2220	\$0.00	\$15,865.00	\$15,865.00	\$15,865.00	\$0.00	3
26	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
27	Special Education - Lottery Restricted	6300	1026	\$136,371.72	\$35,086.00	\$171,457.72	\$28,021.00	\$143,436.72	3
28	Special Education - DIS - Designated Instructional Services - Contracted Services	6500	1800	\$0.00	\$49,400.00	\$49,400.00	\$49,400.00	\$0.00	3
29	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
30	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$5,276,449.31	\$1,904,364.00	\$7,180,813.31	\$1,051,859.00	\$6,128,954.31	3
31	SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$635,299.36	\$417,167.00	\$1,052,466.36	\$470,178.00	\$582,288.36	3
32	SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$501,914.02	\$625,751.00	\$1,127,665.02	\$651,274.00	\$476,391.02	3
33	SELPA - Special Education Local Planning - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
34	SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$13,299.08	\$318,302.00	\$331,601.08	\$308,792.00	\$22,809.08	3
35	Special Education - Mental Health Prop 98	6512	1322	\$0.00	\$731,006.00	\$731,006.00	\$730,456.00	\$550.00	3

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
36	SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	\$794,184.57	\$665,415.00	\$1,459,599.57	\$1,133,083.00	\$326,516.57	3
37	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
38	Special Education - Venture Academy - Mental Health Services	6512	3214	\$8,024.07	\$51,057.00	\$59,081.07	\$38,704.00	\$20,377.07	3
39	Special Education - Infant Discretionary	6515	1112	\$0.00	\$7,243.00	\$7,243.00	\$7,243.00	\$0.00	3
40	SELPA - Special Education Local Planning - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00	3
41	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$45,094.08	\$44,553.00	\$89,647.08	\$45,691.00	\$43,956.08	3
42	SELPA - Special Education Local Planning - CAPTAIN California Autism Professional Training & Information Network	9010	2161	\$8,435.04	\$24,006.00	\$32,441.04	\$25,270.00	\$7,171.04	3
43	SELPA - Special Education Local Planning - 504 Training	9010	2162	\$11,157.21	\$0.00	\$11,157.21	\$0.00	\$11,157.21	3
44	SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$38,074.35	\$23,000.00	\$61,074.35	\$35,822.00	\$25,252.35	3
45	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
46	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
47	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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
48	SELPA - Special Education Local Planning - Workability Region 4	9010	2202	\$1,380.93	\$0.00	\$1,380.93	\$549.00	\$831.93	3
49	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	\$346,447.89	-\$346,448.00	-\$0.11	\$0.00	-\$0.11	3
50	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
51	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9012	7903	\$0.00	\$358,317.00	\$358,317.00	\$78,369.00	\$279,948.00	3
52	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	\$6,877,647.00	\$15,544,045.08	\$6,629,373.00	\$8,914,672.08	3
53	Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$0.00	\$944,833.00	\$944,833.00	\$944,833.00	\$0.00	5
54	Title I Low Income/Neglected - COSP - County Operated Schools & Programs	3010	3351	\$0.00	\$65,981.00	\$65,981.00	\$65,981.00	\$0.00	5
55	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
56	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
57	Migrant Education - CPIN - California Preschool Instructional Network	3045	7616	\$0.00	\$3,269.00	\$3,269.00	\$3,269.00	\$0.00	5
58	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$1,238.00	-\$1,238.00	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
59	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$3,151.00	-\$3,151.00	5
60	Migrant Education - Banta	3060	6025	\$0.00	\$0.00	\$0.00	\$100.00	-\$100.00	5
61	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$20,239.00	-\$20,239.00	5
62	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$2,637.00	-\$2,637.00	5
63	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$9,437.00	-\$9,437.00	5
64	Migrant Education - Administration	3060	6080	\$0.00	\$2,638,822.00	\$2,638,822.00	\$639,472.00	\$1,999,350.00	5
65	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$162,365.00	-\$162,365.00	5
66	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$93,818.00	-\$93,818.00	5
67	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$164,159.00	-\$164,159.00	5
68	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$110,021.00	-\$110,021.00	5
69	Migrant Education - Identification & Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$574,952.00	-\$574,952.00	5
70	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$183,233.00	-\$183,233.00	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
71	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$149,421.00	-\$149,421.00	5
72	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$9,256.00	-\$9,256.00	5
73	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$179,511.00	-\$179,511.00	5
74	Migrant Education - Lodi	3060	6094	\$0.00	\$0.00	\$0.00	\$164,339.00	-\$164,339.00	5
75	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$22,729.00	-\$22,729.00	5
76	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$148,644.00	-\$148,644.00	5
77	Migrant Education - Leadership	3060	6098	\$0.00	\$0.00	\$0.00	\$100.00	-\$100.00	5
78	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$227.00	-\$227.00	5
79	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$331.00	-\$331.00	5
80	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$23,145.00	-\$23,145.00	5
81	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$328.00	-\$328.00	5
82	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$1,813.00	-\$1,813.00	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	5
83	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$941,620.00	\$941,620.00	\$56,111.00	\$885,509.00	5
84	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$287,510.00	-\$287,510.00	5
85	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$16,072.00	-\$16,072.00	5
86	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$22,614.00	-\$22,614.00	5
87	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$230,054.00	-\$230,054.00	5
88	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$34,033.00	-\$34,033.00	5
89	Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$0.00	\$0.00	\$38,563.00	-\$38,563.00	5
90	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$26,885.00	-\$26,885.00	5
91	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$77,809.00	-\$77,809.00	5
92	Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$0.00	\$0.00	\$126,125.00	-\$126,125.00	5
93	School Readiness Migrant Education	3110	6021	\$0.00	\$193,592.00	\$193,592.00	\$193,592.00	\$0.00	5
94	Special Education Fed Local Assistance COSP - County Operated Schools & Programs	3310	3457	\$0.00	\$94,260.00	\$94,260.00	\$94,260.00	\$0.00	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
95	Venture Special Education Local Planning	3310	3860	\$0.00	\$149,245.00	\$149,245.00	\$149,245.00	\$0.00	5
96	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$22,713.00	\$22,713.00	\$22,713.00	\$0.00	5
97	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$90,194.00	\$90,194.00	\$90,194.00	\$0.00	5
98	Title IV, Part A, Student Support and Academic Enrichment Grant - COSP - County Operated Schools & Programs	4127	3358	\$0.00	\$65,389.00	\$65,389.00	\$65,389.00	\$0.00	5
99	Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium	4203	6112	\$0.00	\$63,987.00	\$63,987.00	\$63,987.00	\$0.00	5
100	Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium Carryover	4203	6113	\$0.00	\$21,706.00	\$21,706.00	\$21,706.00	\$0.00	5
101	Title III Regional English Learner Specialist	4204	6117	\$0.00	\$102,893.00	\$102,893.00	\$102,893.00	\$0.00	5
102	Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$0.00	\$502,265.00	\$502,265.00	\$502,265.00	\$0.00	5
103	Child Nutrition / Food Services - Outdoor Education	5310	7600	\$0.00	\$57,685.00	\$57,685.00	\$57,685.00	\$0.00	5
104	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
105	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
106	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$40,280.00	\$40,280.00	\$40,280.00	\$0.00	5

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
107	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
108	Lottery Restricted - Court/Community Schools	6300	3006	\$551,870.85	\$79,225.00	\$631,095.85	\$368,225.00	\$262,870.85	5
109	Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs	6300	4096	\$8,597.79	\$0.00	\$8,597.79	\$8,598.00	-\$0.21	5
110	Lottery Restricted Adults In Corrections Transfer	6300	4102	\$57,279.93	\$11,487.00	\$68,766.93	\$11,487.00	\$57,279.93	5
111	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
112	Community - CTE - Career Technical Education Revenue	6371	4001	\$0.00	\$155,698.00	\$155,698.00	\$155,698.00	\$0.00	5
113	CTEIC - Career Technical Education Incentive Grant	6387	6596	\$0.00	\$536,535.00	\$536,535.00	\$536,535.00	\$0.00	5
114	COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs	6500	3201	\$2,239,321.44	\$699,608.00	\$2,938,929.44	\$699,608.00	\$2,239,321.44	5
115	COE - County Office of Education Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$2,855,989.60	\$642,584.00	\$3,498,573.60	\$1,288,598.00	\$2,209,975.60	5
116	COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy	6500	3213	\$0.00	\$58,967.00	\$58,967.00	\$58,967.00	\$0.00	5
117	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,126.00	\$51,126.00	\$51,126.00	\$0.00	5
118	TUPE - Tobacco Use Prevention Education Healthy Kids	6650	6330	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
119	TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$0.00	\$78,639.00	\$78,639.00	\$78,639.00	\$0.00	5
120	TUPE - Tobacco Use Prevention Education - Prop 56	6685	6325	\$0.00	\$140,367.00	\$140,367.00	\$140,367.00	\$0.00	5
121	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$35,338.00	\$35,338.00	\$35,338.00	\$0.00	5
122	Classified School Employee Professional Development Block Grant	7311	5097	\$0.00	\$72,218.00	\$72,218.00	\$72,218.00	\$0.00	5
123	College Readiness	7338	3454	\$156,196.00	\$0.00	\$156,196.00	\$72,860.00	\$83,336.00	5
124	Foster Youth Services	7366	3935	\$0.00	\$688,363.00	\$688,363.00	\$688,363.00	\$0.00	5
125	STRS On Behalf	7690	0099	\$0.00	\$1,407,326.00	\$1,407,326.00	\$1,407,326.00	\$0.00	5
126	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$29,995.00	\$29,995.00	\$29,995.00	\$0.00	5
127	LCFF - Local Control Funding Formula Evaluation Rubrics for LCAP - Local Control & Accountability	7810	5053	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$0.00	5
128	CalCRN - California Career Resource Network & Career Surfer Mobile Application	7810	5054	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5
129	Forest Health Program	7810	5284	\$0.00	\$17,259.00	\$17,259.00	\$17,259.00	\$0.00	5
130	CMD - Corpsmember Development	7810	5288	\$0.00	\$22,400.00	\$22,400.00	\$22,400.00	\$0.00	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
131	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$596,502.00	\$596,502.00	\$596,502.00	\$0.00	5
132	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$372,813.00	\$372,813.00	\$372,813.00	\$0.00	5
133	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$149,125.00	\$149,125.00	\$149,125.00	\$0.00	5
134	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
135	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
136	ATP - Active Transportation Program - Redwood School Campus	7810	5294	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
137	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
138	CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$0.00	\$155,581.00	\$155,581.00	\$155,581.00	\$0.00	5
139	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$125,453.00	\$125,453.00	\$125,453.00	\$0.00	5
140	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$75,479.00	\$75,479.00	\$75,479.00	\$0.00	5
141	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
142	Delta Institute California Water	7810	7163	\$272.65	\$9,000.00	\$9,272.65	\$9,273.00	-\$0.35	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
143	DWR - Department of Water Resources Water Education Learning Packets	7810	7164	\$0.00	\$38,520.00	\$38,520.00	\$38,520.00	\$0.00	5
144	Routine Maintenance & Repair Requirement	8150	5701	\$0.00	\$1,952,641.00	\$1,952,641.00	\$1,952,641.00	\$0.00	5
145	Miscellaneous Revenue - COSP - County Operated Schools & Programs	9010	3002	\$81,923.42	\$2,677.00	\$84,600.42	\$4,105.00	\$80,495.42	5
146	Duplicating (Print Shop) - COSP - County Operated Schools & Programs	9010	3115	\$0.00	\$198,373.00	\$198,373.00	\$198,373.00	\$0.00	5
147	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
148	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
149	Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	\$118,338.47	\$153,000.00	\$271,338.47	\$177,000.00	\$94,338.47	5
150	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
151	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
152	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$402,390.00	\$402,390.00	\$402,390.00	\$0.00	5
153	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$919,251.00	\$919,251.00	\$919,251.00	\$0.00	5
154	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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
155	SEIS - Special Education Information System	9010	5021	\$3,276,592.51	\$3,865,301.00	\$7,141,893.51	\$5,377,064.00	\$1,764,829.51	5
156	Tulare Online Advertisement	9010	5022	\$0.00	\$418,560.00	\$418,560.00	\$418,560.00	\$0.00	5
157	Tulare Ed-Join Referral System	9010	5023	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	5
158	Tulare Digital Platform	9010	5024	\$0.00	\$177,500.00	\$177,500.00	\$177,500.00	\$0.00	5
159	Code Camp	9010	5056	\$0.00	\$210,596.00	\$210,596.00	\$210,596.00	\$0.00	5
160	PG&E - Pacific Gas & Electric Energy Center Foundation Grant	9010	5064	\$8.85	\$1,080.00	\$1,088.85	\$1,080.00	\$8.85	5
161	Canine Services Consortium	9010	5208	\$879.73	\$7,237.00	\$8,116.73	\$7,237.00	\$879.73	5
162	Miscellaneous Recycling Revenues	9010	5287	\$153,754.46	\$70,000.00	\$223,754.46	\$80,987.00	\$142,767.46	5
163	Threat Assessment	9010	5723	\$0.00	\$24,750.00	\$24,750.00	\$24,750.00	\$0.00	5
164	Assessment Administration	9010	6069	\$392,821.77	\$0.00	\$392,821.77	\$0.00	\$392,821.77	5
165	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
166	Environmental Education	9010	6153	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	5

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
167	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	\$6,248.87	\$0.00	\$6,248.87	\$6,249.00	-\$0.13	5
168	Teacher Quality Consortium	9010	6180	\$18,252.89	\$0.00	\$18,252.89	\$0.00	\$18,252.89	5
169	CREEC - California Regional Environmental Education Community Mini Grant	9010	6203	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	5
170	PGIM - Prudential Global Investment Management	9010	6256	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	5
171	PNCC - Project Navigate Constructive Change	9010	6258	\$0.00	\$26,930.00	\$26,930.00	\$26,930.00	\$0.00	5
172	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$0.00	\$105,519.00	\$105,519.00	\$105,519.00	\$0.00	5
173	Natural Resources Fee For Services	9010	6268	\$407,927.07	\$942,077.00	\$1,350,004.07	\$984,263.00	\$365,741.07	5
174	MyPath	9010	6274	\$0.00	\$11,540.00	\$11,540.00	\$11,540.00	\$0.00	5
175	College & Career	9010	6299	\$143,596.01	\$20,219.00	\$163,815.01	\$25,219.00	\$138,596.01	5
176	River Island Nursing Services	9010	6344	\$0.00	\$64,453.00	\$64,453.00	\$64,453.00	\$0.00	5
177	Creative Child Care Nursing Services	9010	6345	\$0.00	\$36,193.00	\$36,193.00	\$36,193.00	\$0.00	5
178	Oak View Nursing Services	9010	6346	\$0.00	\$33,327.00	\$33,327.00	\$33,327.00	\$0.00	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
179	Team Bianchi Nursing Services	9010	6347	\$0.00	\$33,327.00	\$33,327.00	\$33,327.00	\$0.00	5
180	Team Charter Nursing Services	9010	6348	\$0.00	\$101,438.00	\$101,438.00	\$101,438.00	\$0.00	5
181	New Hope Nursing Services	9010	6356	\$0.00	\$35,095.00	\$35,095.00	\$35,095.00	\$0.00	5
182	First 5 TEETH - Treatment & Education for Everyone on Teeth & Health	9010	6362	\$0.00	\$120,052.00	\$120,052.00	\$120,052.00	\$0.00	5
183	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
184	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
185	San Joaquin County Network Program Carryover	9010	6384	\$0.00	\$23,706.00	\$23,706.00	\$23,706.00	\$0.00	5
186	Continuous Improvement & Support	9010	6386	\$0.00	\$1,550,000.00	\$1,550,000.00	\$1,550,000.00	\$0.00	5
187	ISABS - Improving Systems of Academic & Behavioral Systems	9010	6387	\$0.00	\$9,966.00	\$9,966.00	\$9,966.00	\$0.00	5
188	Medi-Cal Comprehensive Health	9010	6511	\$549,917.95	\$992,897.00	\$1,542,814.95	\$1,028,694.00	\$514,120.95	5
189	26.5 Special Education Services	9010	6514	\$2,893.79	\$0.00	\$2,893.79	\$0.00	\$2,893.79	5
190	HSA - Human Services Agency - Food Service Certification	9010	6594	\$3,469.85	\$500.00	\$3,969.85	\$3,401.00	\$568.85	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
191	STEM - Science, Technology, Engineering and Mathematics Education Kits	9010	7112	\$11,503.89	\$0.00	\$11,503.89	\$11,503.00	\$0.89	5
192	Student Events	9010	7135	\$0.00	\$225,540.00	\$225,540.00	\$225,540.00	\$0.00	5
193	CISC - Curriculum & Instruction Steering Committee - Science	9010	7136	\$0.00	\$5,600.00	\$5,600.00	\$5,600.00	\$0.00	5
194	CISC - Curriculum & Instruction Steering Committee Chair Expenses	9010	7137	\$0.00	\$36,000.00	\$36,000.00	\$36,000.00	\$0.00	5
195	Puentes/Cal Fire Partnership	9010	7170	\$0.00	\$30,903.00	\$30,903.00	\$30,903.00	\$0.00	5
196	DWAS - Dinner With a Scientist	9010	7181	\$2,218.82	\$6,165.00	\$8,383.82	\$6,065.00	\$2,318.82	5
197	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
198	SJCOE - Next Generation Science Standards -NGSS	9010	7208	\$0.00	\$32,140.00	\$32,140.00	\$32,140.00	\$0.00	5
199	Artists in Schools	9010	7248	\$22,421.82	\$202,795.00	\$225,216.82	\$202,795.00	\$22,421.82	5
200	Music Services	9010	7270	\$9,967.71	\$2,783.00	\$12,750.71	\$6,449.00	\$6,301.71	5
201	Health/Physical Education	9010	7300	\$44,824.06	\$7,904.00	\$52,728.06	\$7,866.00	\$44,862.06	5
202	21st Century CLC - Community Learning Centers Extra	9010	7317	\$203,753.56	\$0.00	\$203,753.56	\$181,414.00	\$22,339.56	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
203	COE - County Office of Education - Foundation Administration	9010	7430	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	5
204	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
205	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
206	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
207	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
208	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
209	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
210	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
211	COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$0.00	\$3,907.00	\$3,907.00	\$3,907.00	\$0.00	5
212	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
213	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
214	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

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
215	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
216	MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$787,935.61	-\$787,936.00	-\$0.39	\$0.00	-\$0.39	5
217	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
218	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	\$46,698.68	-\$46,699.00	-\$0.32	\$0.00	-\$0.32	5
219	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$14,230.96	-\$14,231.00	-\$0.04	\$0.00	-\$0.04	5
220	Legal Services	9010	8000	\$4,635.42	\$58,000.00	\$62,635.42	\$58,000.00	\$4,635.42	5
221	i3 Make Sense of Science	9012	6167	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	5
222	AmeriCorps Carryover	9012	6269	\$0.00	\$72,761.00	\$72,761.00	\$72,761.00	\$0.00	5
223	Worknet - Youth Education Services	9012	6275	\$0.00	\$880,000.00	\$880,000.00	\$880,000.00	\$0.00	5
224	AmeriCorps	9012	6289	\$0.00	\$126,984.00	\$126,984.00	\$126,984.00	\$0.00	5
225	DSSP - Delta Sierra Science Project	9012	7192	\$0.00	\$27,407.00	\$27,407.00	\$27,407.00	\$0.00	5
226	MAA - Medi-Cal Administrative Agency - General Administration	9012	7900	\$0.00	\$777,275.00	\$777,275.00	\$0.00	\$777,275.00	5

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
227	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
228	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9012	7902	\$0.00	\$55,847.00	\$55,847.00	\$16,184.00	\$39,663.00	5
229	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9012	7904	\$0.00	\$18,837.00	\$18,837.00	\$15,705.00	\$3,132.00	5
230	MAA #5 - Medi-Cal Administrative Agency - Services	9012	7905	\$0.00	\$160,037.00	\$160,037.00	\$160,037.00	\$0.00	5
231	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	\$35,475,195.00	\$48,100,998.25	\$38,357,692.00	\$9,743,306.25	5
232	Budget Stabilization	0000	0002	\$13,993,085.00	\$0.00	\$13,993,085.00	\$0.00	\$13,993,085.00	7
233	Special Ed One-Time Discretionary Funds	0000	1314	\$0.00	\$107,592.00	\$107,592.00	\$107,592.00	\$0.00	7
234	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
235	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
236	Special Education Instructional Assistant Recruitment	0000	1804	\$27,140.68	\$0.00	\$27,140.68	\$20,296.00	\$6,844.68	7
237	Special Education Local Solutions Grant	0000	1805	\$0.00	\$65,100.00	\$65,100.00	\$65,100.00	\$0.00	7

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
238	One-time Discretionary Funds - COSP - County Operated Schools & Programs	0000	3444	\$0.00	\$276,733.00	\$276,733.00	\$276,733.00	\$0.00	7
239	COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$224,464.06	\$109,527.00	\$333,991.06	\$127,414.00	\$206,577.06	7
240	Apprenticeship	0000	4205	\$1,105,193.59	\$8,340,103.00	\$9,445,296.59	\$8,340,103.00	\$1,105,193.59	7
241	Skills USA	0000	4209	\$4,299.00	\$100.00	\$4,399.00	\$1,446.00	\$2,953.00	7
242	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
243	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
244	CEDR - Center for Educational Development & Research	0000	5025	\$1,030,251.30	\$415,785.00	\$1,446,036.30	\$657,319.00	\$788,717.30	7
245	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$2,169,763.75	\$2,256,312.00	\$4,426,075.75	\$2,058,751.00	\$2,367,324.75	7
246	Classified Employee Teacher of the Year	0000	5044	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	7
247	Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$0.00	\$20,132.00	\$20,132.00	\$20,132.00	\$0.00	7
248	Transworld Plant Development	0000	5067	\$581,423.25	-\$300,000.00	\$281,423.25	\$280,000.00	\$1,423.25	7
249	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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Balance Line #
250	Sports Complex - Gym Building Expenses	0000	5073	\$75,000.53	-\$75,000.00	\$0.53	\$0.00	\$0.53	7
251	Sky Mountain Start Up	0000	5078	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	7
252	Transition Budget	0000	5080	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00	7
253	Sky Mountain Facilities	0000	5082	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	7
254	Copying Services	0000	5110	\$436,396.23	\$0.00	\$436,396.23	-\$31,743.00	\$468,139.23	7
255	Fremont Street Operations	0000	5133	\$0.00	\$117,657.00	\$117,657.00	\$0.00	\$117,657.00	7
256	CEDR Relocation	0000	5134	\$0.00	\$4,000,000.00	\$4,000,000.00	\$471,000.00	\$3,529,000.00	7
257	McFall Planning	0000	5136	\$16,550.00	\$200,000.00	\$216,550.00	\$200,000.00	\$16,550.00	7
258	Conservation Corps Building	0000	5137	\$1,155,591.15	-\$586,578.00	\$569,013.15	\$569,013.00	\$0.15	7
259	Structural Upgrades	0000	5138	\$952,490.61	-\$952,491.00	-\$0.39	\$0.00	-\$0.39	7
260	WEC - Wentworth Education Center Building Expenses	0000	5140	\$1,751,703.51	-\$1,050,000.00	\$701,703.51	\$200,000.00	\$501,703.51	7
261	TLC Building Expenses	0000	5141	\$21,345.70	-\$21,346.00	-\$0.30	\$0.00	-\$0.30	7

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

Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
262	National Guard Start Up	0000	5146	\$91,078.82	-\$91,078.00	\$0.82	\$0.00	\$0.82	7
263	Transworld Solar Project	0000	5147	\$285,587.41	-\$270,598.00	\$14,989.41	\$14,989.00	\$0.41	7
264	Nelson Center Facilities Building Expenses	0000	5150	\$435,644.85	\$0.00	\$435,644.85	\$77,083.00	\$358,561.85	7
265	Lycoming Building Expenses	0000	5154	\$0.00	\$60,519.00	\$60,519.00	\$60,519.00	\$0.00	7
266	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
267	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$559,000.00	\$559,000.00	\$559,000.00	\$0.00	7
268	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
269	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
270	Miscellaneous Building Expenses	0000	5186	\$155,909.77	-\$142,884.00	\$13,025.77	\$13,025.00	\$0.77	7
271	Monte Diablo Building Expenses	0000	5187	\$236,000.00	-\$236,000.00	\$0.00	\$0.00	\$0.00	7
272	Excel Building Expenses	0000	5188	\$219,976.55	-\$219,976.00	\$0.55	\$0.00	\$0.55	7
273	Venture II Building Expenses	0000	5190	\$2,275,056.48	\$8,011,432.00	\$10,286,488.48	\$10,286,488.00	\$0.48	7

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
274	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$296,904.00	\$296,904.00	\$296,904.00	\$0.00	7
275	Mandated Costs	0000	5206	\$3,361,684.54	\$247,325.00	\$3,609,009.54	\$0.00	\$3,609,009.54	7
276	Unemployment	0000	5210	\$0.00	\$37,894.00	\$37,894.00	\$37,894.00	\$0.00	7
277	Affordable Care Act - ESRP Employer Shared Responsibility Payment	0000	5211	\$0.00	\$13,520.00	\$13,520.00	\$13,520.00	\$0.00	7
278	Information Technology - Core Support	0000	5216	\$0.00	\$1,018,675.00	\$1,018,675.00	\$1,018,675.00	\$0.00	7
279	Information Technology - Communications/Security	0000	5217	\$0.00	\$620,846.00	\$620,846.00	\$620,846.00	\$0.00	7
280	Information Technology - Administration	0000	5218	\$0.00	\$299,588.00	\$299,588.00	\$299,588.00	\$0.00	7
281	Information Technology - Cyber Security Awareness Training	0000	5219	\$0.00	\$4,320.00	\$4,320.00	\$4,320.00	\$0.00	7
282	Information Technology - Administration/Hardware	0000	5220	\$8,816.92	\$119,523.00	\$128,339.92	\$121,523.00	\$6,816.92	7
283	Information Technology - Administration/Technical	0000	5225	\$5,445.38	\$113,435.00	\$118,880.38	\$108,660.00	\$10,220.38	7
284	Information Technology - Administration/User Support	0000	5230	\$0.00	\$348,863.00	\$348,863.00	\$348,863.00	\$0.00	7
285	Community Garden Project	0000	5299	\$7,050.08	\$0.00	\$7,050.08	\$0.00	\$7,050.08	7

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
286	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,400.00	\$3,400.00	\$3,400.00	\$0.00	7
287	Vehicle Maintenance	0000	5702	\$1,460,306.90	\$10,900.00	\$1,471,206.90	\$423,462.00	\$1,047,744.90	7
288	Migrant Unallowable Expenses	0000	5880	\$0.00	\$734.00	\$734.00	\$734.00	\$0.00	7
289	SJCOE Special Needs	0000	6001	\$0.00	\$300,000.00	\$300,000.00	\$1,950.00	\$298,050.00	7
290	SJCOE Professional Development for Classified Employees	0000	6051	\$0.00	\$4,640.00	\$4,640.00	\$4,640.00	\$0.00	7
291	Ed Services Technical Assistance	0000	6103	\$0.00	\$53,672.00	\$53,672.00	\$53,672.00	\$0.00	7
292	Seal of Biliteracy	0000	6126	\$0.00	\$10,180.00	\$10,180.00	\$10,180.00	\$0.00	7
293	CASEL - Capitol Area Science Education Leaders	0000	6144	\$24,736.64	\$0.00	\$24,736.64	\$8,387.00	\$16,349.64	7
294	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$47,020.47	\$25,615.00	\$72,635.47	\$25,615.00	\$47,020.47	7
295	ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$0.00	\$97,186.00	\$97,186.00	\$97,186.00	\$0.00	7
296	Educational Services Reserves	0000	6799	\$2,575,684.01	-\$1,312,626.00	\$1,263,058.01	\$0.00	\$1,263,058.01	7
297	Education Services - Main	0000	6800	\$0.00	\$35,127.00	\$35,127.00	\$61,120.00	-\$25,993.00	7

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
298	Education Services - Science	0000	6810	\$0.00	\$612,240.00	\$612,240.00	\$612,240.00	\$0.00	7
299	Education Services - State/Federal Programs	0000	6820	\$0.00	\$110,448.00	\$110,448.00	\$110,448.00	\$0.00	7
300	Education Services - School Support	0000	6825	\$25,993.08	\$61,612.00	\$87,605.08	\$61,612.00	\$25,993.08	7
301	Education Services - Educational Technology	0000	6830	\$0.00	\$52,348.00	\$52,348.00	\$52,348.00	\$0.00	7
302	Education Services - Mathematics	0000	6845	\$0.00	\$658,607.00	\$658,607.00	\$658,607.00	\$0.00	7
303	Education Services - Multilingual	0000	6850	\$0.00	\$744,703.00	\$744,703.00	\$744,703.00	\$0.00	7
304	Fab Lab	0000	7109	\$472,532.70	\$117,981.00	\$590,513.70	\$409,742.00	\$180,771.70	7
305	Star Lab	0000	7110	\$4,921.41	\$2,625.00	\$7,546.41	\$2,194.00	\$5,352.41	7
306	California State Elementary Spelling Bee	0000	7142	\$26,213.96	\$13,300.00	\$39,513.96	\$14,618.00	\$24,895.96	7
307	Tech Summit	0000	7150	\$10,924.14	\$27,000.00	\$37,924.14	\$27,000.00	\$10,924.14	7
308	Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program	0000	7202	\$924,168.92	\$107,805.00	\$1,031,973.92	\$630,570.00	\$401,403.92	7
309	Sky Mountain Camp	0000	7204	\$0.00	\$170,157.00	\$170,157.00	\$170,157.00	\$0.00	7

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
310	Math Olympiad	0000	7214	\$2,874.18	\$4,027.00	\$6,901.18	\$4,027.00	\$2,874.18	7
311	Emergency Preparedness	0000	7350	\$0.00	\$26,398.00	\$26,398.00	\$26,398.00	\$0.00	7
312	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
313	Court/Camps - Instructional Program	0240	3010	\$0.00	\$1,401,055.00	\$1,401,055.00	\$692,901.00	\$708,154.00	7D
314	Community Schools - Instructional Program	0240	3020	\$4,261,662.46	\$14,771,608.00	\$19,033,270.46	\$8,248,327.00	\$10,784,943.46	7C
315	Community Schools - CTE	0240	3021	\$0.00	\$0.00	\$0.00	\$58,053.00	-\$58,053.00	7C
316	COSP - Mental Health Clinicians	0240	3022	\$0.00	\$210,000.00	\$210,000.00	\$372,169.00	-\$162,169.00	7C
317	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$147,342.00	-\$147,342.00	7C
318	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$108,418.00	-\$108,418.00	7C
319	Community Schools - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$487,060.00	-\$487,060.00	7C
320	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$310,723.00	-\$310,723.00	7C
321	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$45,359.00	-\$45,359.00	7D

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

Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
322	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,106,062.00	-\$2,106,062.00	7C
323	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$270,540.00	-\$270,540.00	7D
324	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$128,065.00	-\$128,065.00	7C
325	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$28,112.00	-\$28,112.00	7D
326	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,373.00	-\$165,373.00	\$0.00	-\$165,373.00	7C
327	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$7,272.00	-\$7,272.00	7C
328	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$2,727.00	-\$2,727.00	7D
329	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,250,249.00	-\$1,250,249.00	7C
330	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$235,904.00	-\$235,904.00	7D
331	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$261,662.00	-\$261,662.00	7C
332	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$125,512.00	-\$125,512.00	7D
333	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$407,202.00	-\$407,202.00	7B

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
334	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$0.00	\$0.00	\$1,637,006.00	-\$1,637,006.00	7C
335	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
336	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$1,000.00	\$1,000.00	\$19,537.00	-\$18,537.00	7B
337	PAR - Peer Assistance Review - Administration	0271	5004	\$10,492.68	\$0.00	\$10,492.68	\$1,268.00	\$9,224.68	7A
338	Williams Case Settlement	0385	7285	\$53,325.79	\$131,483.00	\$184,808.79	\$131,483.00	\$53,325.79	7A
339	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
340	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
341	Deferred Maintenance Technology - Special Education	0620	1712	\$0.00	\$168,962.00	\$168,962.00	\$168,962.00	\$0.00	7A
342	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
343	Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$0.00	\$437,341.00	\$437,341.00	\$437,341.00	\$0.00	7A
344	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
345	Deferred Maintenance Technology - General Fund	0620	5712	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	7A

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
346	Outdoor Education	0723	7600	\$0.00	\$268,550.00	\$268,550.00	\$268,550.00	\$0.00	7
347	Transportation - Special Education	0724	1650	\$0.00	\$6,847,938.00	\$6,847,938.00	\$6,847,938.00	\$0.00	7
Total by Ending Balance Line				\$65,681,889.43	\$52,639,767.00	\$118,321,656.43	\$66,042,831.00	\$52,278,825.43	7
348	Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$39,640.69	\$106,090.00	\$145,730.69	\$136,090.00	\$9,640.69	8
Total by Ending Balance Line				\$39,640.69	\$106,090.00	\$145,730.69	\$136,090.00	\$9,640.69	8
349	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
350	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$67,645.86	\$0.00	\$67,645.86	\$158.00	\$67,487.86	10
351	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	\$15,342.00	\$117,880.21	10
352	Lottery Unrestricted - Technology Support	1100	5005	\$600,237.05	\$168,209.00	\$768,446.05	\$200,347.00	\$568,099.05	11
Total by Ending Balance Line				\$600,237.05	\$168,209.00	\$768,446.05	\$200,347.00	\$568,099.05	11
353	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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
354	Economic Uncertainties	0000	0000	\$2,212,650.00	\$901,441.00	\$3,114,091.00	\$0.00	\$3,114,091.00	13
<i>Total by Ending Balance Line</i>				\$2,212,650.00	\$901,441.00	\$3,114,091.00	\$0.00	\$3,114,091.00	13
355	Revolving Cash	0000	0000	-\$2,825.00	\$0.00	-\$2,825.00	\$0.00	-\$2,825.00	14
356	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$15,141,480.00	\$15,141,480.00	\$0.00	\$15,141,480.00	14
357	Economic Uncertainties	0000	0000	-\$2,212,650.00	-\$901,441.00	-\$3,114,091.00	\$0.00	-\$3,114,091.00	14
358	Salaries & Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$8,532,682.00	\$8,532,682.00	\$8,532,682.00	\$0.00	14
359	Miscellaneous Revenue	0000	5001	\$12,392,506.08	-\$24,305,775.00	-\$11,913,268.92	\$2,272,229.00	-\$14,185,497.92	14
360	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$2,887,173.00	\$2,887,173.00	\$0.00	\$2,887,173.00	14
361	Superintendent & Board	0000	5010	\$0.00	\$210,708.00	\$210,708.00	\$210,708.00	\$0.00	14
362	School District Organization	0000	5040	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	14
363	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	14
364	Tuition Reimbursement Program	0000	5042	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	14

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
365	Leadership Training	0000	5059	\$0.00	\$34,144.00	\$34,144.00	\$34,144.00	\$0.00	14
366	Research & Grant Development	0000	5060	\$0.00	\$357,066.00	\$357,066.00	\$357,066.00	\$0.00	14
367	Administrative Services	0000	5071	\$0.00	\$193,081.00	\$193,081.00	\$193,081.00	\$0.00	14
368	Student Admin Support Services	0000	5095	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	14
369	RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	\$0.00	\$65,036.00	\$65,036.00	\$20,909.00	\$44,127.00	14
370	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$615,128.00	\$615,128.00	\$615,128.00	\$0.00	14
371	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$454,162.00	\$454,162.00	\$454,162.00	\$0.00	14
372	TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	\$0.00	\$303,652.00	\$303,652.00	\$303,652.00	\$0.00	14
373	VAFS - Venture Academy Family of Schools - Operations Budget	0000	5170	\$0.00	\$455,481.00	\$455,481.00	\$0.00	\$455,481.00	14
374	Excel Operations Expenses	0000	5184	\$0.00	\$496,026.00	\$496,026.00	\$16,000.00	\$480,026.00	14
375	CTEC - Career & Technical Education Center - Operations Budget	0000	5185	\$0.00	\$448,329.00	\$448,329.00	\$306,231.00	\$142,098.00	14
376	Venture II - Operations Budget	0000	5191	\$0.00	\$368,622.00	\$368,622.00	\$23,000.00	\$345,622.00	14

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
377	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
378	Business Services	0000	5200	\$0.00	\$674,360.00	\$674,360.00	\$674,360.00	\$0.00	14
379	Indirect Support Costs	0000	5201	\$0.00	\$0.00	\$0.00	-\$10,367,626.00	\$10,367,626.00	14
380	Legal - COE - County Office of Education	0000	5203	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	14
381	Technology/Administration Budget	0000	5205	\$0.00	\$1,404,463.00	\$1,404,463.00	\$1,404,463.00	\$0.00	14
382	Personnel External Services	0000	5300	\$0.00	\$263,793.00	\$263,793.00	\$263,793.00	\$0.00	14
383	Credentialing Services	0000	5310	\$0.00	\$12,613.00	\$12,613.00	\$12,613.00	\$0.00	14
384	Fingerprinting	0000	5315	\$0.00	\$76,507.00	\$76,507.00	\$76,507.00	\$0.00	14
385	Teacher Recruitment	0000	5321	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	14
386	SJCOE ID Badges	0000	5322	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	14
387	Bus Driver Training	0000	5323	\$0.00	\$17,560.00	\$17,560.00	\$17,560.00	\$0.00	14
388	Maintenance & Operations	0000	5700	\$0.00	\$800,988.00	\$800,988.00	\$800,988.00	\$0.00	14

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
389	Routine Maintenance & Repair Requirement	0000	5701	\$0.00	-\$1,952,641.00	-\$1,952,641.00	-\$1,952,641.00	\$0.00	14
390	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
391	Property & Liability Losses	0000	5705	\$0.00	\$78,742.00	\$78,742.00	\$78,742.00	\$0.00	14
392	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
393	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14
394	Risk Management	0000	5720	\$0.00	\$26,000.00	\$26,000.00	\$26,000.00	\$0.00	14
395	Workers' Compensation	0000	5721	\$0.00	\$10,700.00	\$10,700.00	\$10,700.00	\$0.00	14
396	Curriculum Services	0000	6050	\$0.00	\$52,418.00	\$52,418.00	\$52,418.00	\$0.00	14
397	Early Childhood	0000	6220	\$0.00	\$22,046.00	\$22,046.00	\$22,046.00	\$0.00	14
398	Academic Decathlon	0000	7120	\$0.00	\$30,166.00	\$30,166.00	\$30,166.00	\$0.00	14
399	Academic Pentathlon	0000	7130	\$0.00	\$18,094.00	\$18,094.00	\$18,094.00	\$0.00	14
400	Spelling Bee	0000	7140	\$0.00	\$1,991.00	\$1,991.00	\$1,991.00	\$0.00	14

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
401	Administration Student Events Projects	0000	7141	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	14
402	Science Fair	0000	7200	\$0.00	\$5,944.00	\$5,944.00	\$5,944.00	\$0.00	14
403	Science Olympiad	0000	7210	\$0.00	\$30,802.00	\$30,802.00	\$30,802.00	\$0.00	14
404	Countywide Music Coordination	0000	7260	\$0.00	\$116,075.00	\$116,075.00	\$116,075.00	\$0.00	14
405	Mock Trial	0000	7400	\$0.00	\$20,652.00	\$20,652.00	\$20,652.00	\$0.00	14
406	Outdoor Education	0000	7600	\$0.00	\$1,574,879.00	\$1,574,879.00	\$1,574,879.00	\$0.00	14
407	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	\$9,106,193.00	\$18,965,566.60	\$7,032,906.00	\$11,932,660.60	14
408	QZAB - Qualified Zone Academy Bond #1	0000	5018	\$961,261.27	\$38,739.00	\$1,000,000.27	\$1,000,000.00	\$0.27	15
Total by Ending Balance Line				\$961,261.27	\$38,739.00	\$1,000,000.27	\$1,000,000.00	\$0.27	15
409	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
410	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$238,968.09	\$10,417.00	\$249,385.09	\$218,751.00	\$30,634.09	17

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
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	\$141,357,265.00	\$244,584,899.17	\$155,704,527.00	\$88,880,372.17	
411	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$22,868.00	-\$22,868.00	\$0.00	-\$22,868.00	20
412	CREEC California Regional Environmental Education Community - Teacher Prep - Fund 02	9010	5993	\$0.00	\$137,161.00	\$137,161.00	\$137,161.00	\$0.00	20
413	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,811,174.55	\$7,631,908.00	\$12,443,082.55	\$7,375,418.00	\$5,067,664.55	20
414	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	\$7,837,459.00	\$12,648,633.55	\$7,603,837.00	\$5,044,796.55	20
415	Economic Uncertainties - Fund 02	0000	0000	\$131,809.00	\$22,868.00	\$154,677.00	\$0.00	\$154,677.00	21A
416	Teacher Residency Capacity Grant - Fund 02	0000	5990	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	21
417	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	\$152,868.00	\$284,677.00	\$130,000.00	\$154,677.00	21
Total by Fund				\$4,942,983.55	\$7,990,327.00	\$12,933,310.55	\$7,733,837.00	\$5,199,473.55	
418	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
419	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$5,723,978.54	\$15,914,762.00	\$21,638,740.54	\$14,950,148.00	\$6,688,592.54	26

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

Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
420	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
421	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
422	Fundraising Activities - VAFS - Venture Academy Family of Schools - Fund 09	0000	3804	\$0.00	\$177,000.00	\$177,000.00	\$177,000.00	\$0.00	26
423	one.Charter - Fund 09	0000	8100	\$515,930.47	\$4,366,744.00	\$4,882,674.47	\$3,723,304.00	\$1,159,370.47	26
424	San Joaquin Building Futures Academy - Fund 09	0000	8200	\$161,337.64	\$1,148,277.00	\$1,309,614.64	\$1,259,610.00	\$50,004.64	26
425	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$1,602,561.00	\$1,602,561.00	\$1,602,561.00	\$0.00	26
426	San Joaquin Building Futures Academy - Type C - Fund 09	0240	8200	\$0.00	\$174,825.00	\$174,825.00	\$174,825.00	\$0.00	26
427	Lottery Unrestricted - VAFS - Venture Academy Family of Schools - Fund 09	1100	3846	\$83,644.78	\$287,679.00	\$371,323.78	\$357,238.00	\$14,085.78	26
428	Lottery Unrestricted - one.Charter - Fund 09	1100	8105	\$0.00	\$89,359.00	\$89,359.00	\$73,702.00	\$15,657.00	26
429	Lottery Unrestricted - San Joaquin Building Futures Academy- Fund 09	1100	8205	\$0.00	\$19,182.00	\$19,182.00	\$19,182.00	\$0.00	26
430	Education Protection Account - VAFS - Venture Academy Family of Schools - Fund 09	1400	3800	\$0.00	\$2,915,581.00	\$2,915,581.00	\$2,915,581.00	\$0.00	26
431	Education Protection Account - one.Charter - Fund 09	1400	8100	\$0.00	\$527,268.00	\$527,268.00	\$527,268.00	\$0.00	26

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Balance Line #
432	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
433	Lottery Restricted - VAFS - Venture Academy Family of Schools - Fund 09	6300	3847	\$21,366.93	\$107,440.00	\$128,806.93	\$103,558.00	\$25,248.93	26
434	Lottery Restricted - one.Charter - Fund 09	6300	8106	\$0.27	\$32,809.00	\$32,809.27	\$26,737.00	\$6,072.27	26
435	Lottery Restricted - San Joaquin Building Futures Academy - Fund 09	6300	8206	\$0.00	\$7,118.00	\$7,118.00	\$7,118.00	\$0.00	26
436	California Partnership Academies Program - VAFS - Venture Academy Family of Schools - Fund 09	7220	3836	\$0.00	\$39,680.00	\$39,680.00	\$39,680.00	\$0.00	26
437	Classified School Employee Professional Development Block Grant - VAFS - Venture Academy Family of Schools - Fund 09	7311	3862	\$0.00	\$4,949.00	\$4,949.00	\$4,949.00	\$0.00	26
438	Classified School Employee Professional Development Block Grant - one.Charter - Fund 09	7311	8117	\$0.00	\$1,389.00	\$1,389.00	\$1,389.00	\$0.00	26
439	Classified School Employee Professional Development Block Grant - San Joaquin Building Futures Academy - Fund 09	7311	8214	\$0.00	\$1,171.00	\$1,171.00	\$1,171.00	\$0.00	26
440	College Readiness - VAFS Venture Academy Family of Schools - Fund 09	7338	3859	\$6,904.08	\$0.00	\$6,904.08	\$6,904.00	\$0.08	26
441	College Readiness - one.Charter - Fund 09	7338	8115	\$18,752.87	\$0.00	\$18,752.87	\$18,752.00	\$0.87	26
442	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
443	Low Performing Block Grant - VAFS - Venture Academy Family of Schools - Fund 09	7510	3861	\$0.00	\$72,125.00	\$72,125.00	\$72,125.00	\$0.00	26

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
444	Low Performing Block Grant - one.Charter - Fund 09	7510	8116	\$0.00	\$3,952.00	\$3,952.00	\$3,952.00	\$0.00	26
445	STRS On Behalf - Fund 09	7690	0099	\$0.00	\$486,158.00	\$486,158.00	\$486,158.00	\$0.00	26
446	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
447	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
448	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
449	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
450	MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9012	7906	\$0.00	\$31,735.00	\$31,735.00	\$17,000.00	\$14,735.00	26
Total by Ending Balance Line				\$6,656,484.37	\$28,204,250.00	\$34,860,734.37	\$27,271,366.00	\$7,589,368.37	26
Total by Fund				\$6,656,484.37	\$28,204,250.00	\$34,860,734.37	\$27,271,366.00	\$7,589,368.37	
451	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
452	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
453	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
454	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$31,959,167.00	\$31,959,167.00	\$31,959,167.00	\$0.00	27

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
455	Special Education - Personnel Development - Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
456	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	\$48,599,945.00	\$48,599,945.00	\$48,599,945.00	\$0.00	27
Total by Fund				\$0.00	\$48,599,945.00	\$48,599,945.00	\$48,599,945.00	\$0.00	
457	One-time Discretionary - Adults in Corrections - Fund 11	0000	3024	\$0.00	\$37,681.00	\$37,681.00	\$37,681.00	\$0.00	28
458	Adults in Corrections - Fund 11	6015	3011	\$119,649.18	\$368,638.00	\$488,287.18	\$488,287.00	\$0.18	28
459	AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$0.00	\$135,788.00	\$135,788.00	\$135,788.00	\$0.00	28
460	STRS On Behalf - Fund 11	7690	0099	\$0.00	\$16,591.00	\$16,591.00	\$16,591.00	\$0.00	28
461	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	\$564,698.00	\$684,347.18	\$684,347.00	\$0.18	28
Total by Fund				\$119,649.18	\$564,698.00	\$684,347.18	\$684,347.00	\$0.18	
462	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
463	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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
464	QRIS Quality Rating & Improvement System - Quality Counts California - Fund 12	5035	6165	\$0.00	\$248,857.00	\$248,857.00	\$248,857.00	\$0.00	29
465	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
466	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
467	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
468	Child Development - CRET - Salary/Retention Incentive - Fund 12	5035	7742	\$0.00	\$213,233.00	\$213,233.00	\$213,233.00	\$0.00	29
469	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
470	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
471	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
472	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
473	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
474	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
475	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

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

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/18	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
476	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
477	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
478	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
479	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
480	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$33,054.00	\$33,054.00	\$33,054.00	\$0.00	29
481	Child Development - CLPC Local Plan - Fund 12	6045	6249	\$0.00	\$3,112.00	\$3,112.00	\$3,112.00	\$0.00	29
482	Child Development - CPKS - Pre-Kindergarten & Family Literacy - Fund 12	6052	7762	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	29
483	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
484	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
485	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
486	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
487	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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
488	Child Development - Reserves - Fund 12	6130	7800	\$394,853.62	\$0.00	\$394,853.62	\$0.00	\$394,853.62	29
489	STRS On Behalf - Fund 12	7690	0099	\$0.00	\$75,438.00	\$75,438.00	\$75,438.00	\$0.00	29
490	CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12	7810	6250	\$0.00	\$223,496.00	\$223,496.00	\$223,496.00	\$0.00	29
491	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$140,450.00	\$140,450.00	\$140,450.00	\$0.00	29
492	ELLI - Early Language & Literacy Instruction - Fund 12	9010	6208	\$0.00	\$4,108.00	\$4,108.00	\$4,108.00	\$0.00	29
493	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
494	Early Childhood - Fund 12	9010	6220	\$0.00	\$22,046.00	\$22,046.00	\$22,046.00	\$0.00	29
495	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$29,300.00	\$29,300.00	\$29,300.00	\$0.00	29
496	Kidsplate Children's Commission - Fund 12	9010	6226	\$106,074.53	-\$13,100.00	\$92,974.53	\$1,500.00	\$91,474.53	29
497	Early Education Training Events - Fund 12	9010	6229	\$16,286.98	\$17,331.00	\$33,617.98	\$17,331.00	\$16,286.98	29
498	Children in Need - Fund 12	9010	6240	\$0.00	\$13,100.00	\$13,100.00	\$13,100.00	\$0.00	29
499	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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Ending Balance Line #
500	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
501	Banta Pre-School Child Care Facility - Fund 12	9010	7795	\$0.00	\$12,701.00	\$12,701.00	\$12,701.00	\$0.00	29
502	Child Care - Fund 12	9010	7799	\$68,117.95	-\$68,118.00	-\$0.05	\$0.00	-\$0.05	29
503	MAA - Medi-Cal Administrative Agency - Fund 12	9010	7907	\$37,192.42	-\$37,193.00	-\$0.58	\$0.00	-\$0.58	29
504	Child Care - Fund 12	9012	7799	\$0.00	\$92,541.00	\$92,541.00	\$83,388.00	\$9,153.00	29
505	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	\$61,493,211.00	\$62,169,159.23	\$61,566,376.00	\$602,783.23	29
Total by Fund				\$675,948.23	\$61,493,211.00	\$62,169,159.23	\$61,566,376.00	\$602,783.23	
506	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
507	Special Insurance Property & Liability - Fund 67	9010	5000	\$667,594.76	\$1,332.00	\$668,926.76	\$0.00	\$668,926.76	31
508	Special Insurance Fund - Fund 67	9011	0000	\$0.00	\$2,230,867.00	\$2,230,867.00	\$0.00	\$2,230,867.00	31
509	Special Insurance Fund- Fund 67	9011	5016	\$709,014.95	\$1,564,709.00	\$2,273,723.95	\$1,160,417.00	\$1,113,306.95	31
Total by Ending Balance Line				\$1,441,557.01	\$3,796,908.00	\$5,238,465.01	\$1,160,417.00	\$4,078,048.01	31

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/18	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/19	Line #
Total by Fund				\$1,441,557.01	\$3,796,908.00	\$5,238,465.01	\$1,160,417.00	\$4,078,048.01	
510	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	
Grand Total All Funds				\$124,528,608.55	\$292,006,604.00	\$416,535,212.55	\$302,720,815.00	\$113,814,397.55	

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
21st Century CLC - Community Learning Centers Extra	9010	7317	\$0.00	\$879.00
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	\$5,709,981.00	\$5,709,981.00
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	\$17,560.00	\$17,560.00
Business Services	0000	5200	\$2,436.00	\$2,436.00
CalCRN - California Career Resource Network & Career Surfer Mobile Application	7810	5054	\$125,000.00	\$125,000.00
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

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
CASEL - Capitol Area Science Education Leaders	0000	6144	\$0.00	\$8,387.00
CEDR - Center for Educational Development & Research	0000	5025	(\$261,657.00)	(\$638,089.00)
CEDR Relocation	0000	5134	\$1,000,000.00	\$471,000.00
Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$11,633.00	\$11,633.00
CISC - Curriculum & Instruction Steering Committee Chair Expenses	9010	7137	\$36,000.00	\$36,000.00
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
Classified School Employee Professional Development Block Grant	7311	5097	\$72,218.00	\$72,218.00
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

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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
COE - County Office of Education Other Programs - Special Education COSP - County Operated Schools & Programs	6500	3201	\$60,117.00	\$60,117.00
COE - County Office of Education Other Programs - Special Education RITA #2 - River Island Technology Academy	6500	3213	\$22,603.00	\$22,603.00
COE - County Office of Education Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$62,266.00	\$91,871.00
College & Career	9010	6299	\$5,219.00	\$10,219.00
College Readiness	7338	3454	\$0.00	\$72,860.00
Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$2,198.00
Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$38,783.00
Community Schools - CTE	0240	3021	\$0.00	(\$8,239.00)
Community Schools - Instructional Administration	0240	3600	\$0.00	\$46,223.00
Community Schools - Instructional Program	0240	3020	\$1,116,495.00	\$1,104,960.00
Community Schools - one.Resource	0240	3110	\$0.00	\$15,565.00
Community Schools - School Administration	0240	3610	\$0.00	\$116,698.00
Community Schools - Student Services Department	0240	3922	\$0.00	\$88,774.00
Community Schools - Summer School	0240	3100	\$0.00	\$514.00
Community Schools - Technology Department	0240	3923	\$0.00	(\$23,332.00)
Conservation Corps Building	0000	5137	\$210,344.00	\$469,013.00
Continuous Improvement & Support	9010	6386	\$1,031,558.00	\$1,031,558.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$0.00	\$17,887.00
COSP - Mental Health Clinicians	0240	3022	\$0.00	\$1,648.00
Countywide Music Coordination	0000	7260	(\$16,530.00)	(\$16,530.00)
Court/Camps - Instructional Administration	0240	3600	\$0.00	\$3,768.00
Court/Camps - Instructional Program	0240	3010	(\$99,919.00)	(\$124,985.00)
Court/Camps - School Administration	0240	3610	\$0.00	\$45,655.00
Court/Camps - Student Services Department	0240	3922	\$0.00	\$1,814.00
Court/Camps - Technology Department	0240	3923	\$0.00	(\$26,171.00)
Creative Child Care Nursing Services	9010	6345	(\$98,722.00)	(\$98,722.00)
CREEC - California Regional Environmental Education Community	7135	6201	(\$32,727.00)	(\$32,727.00)
CREEC - California Regional Environmental Education Community EEGP - Environmental Education Grant Program	7810	6200	(\$73,931.00)	(\$73,931.00)
CREEC - California Regional Environmental Education Community Amendment	7810	6202	(\$1,500.00)	(\$1,500.00)
CREEC - California Regional Environmental Education Community Mini Grant	9010	6203	\$10,000.00	\$10,000.00
CREEC California Regional Environmental Education Community Teacher Prep - Fund 02	9010	5993	\$61,875.00	\$61,875.00
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

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	(\$6,495.00)	\$0.00
DWAS - Dinner With a Scientist	9010	7181	(\$1,835.00)	(\$1,935.00)
DWR - Department of Water Resources Water Education Learning Packets	7810	7164	\$38,520.00	\$38,520.00
Economic Uncertainties	0000	0000	(\$380,964.00)	\$0.00
Economic Uncertainties	0000	0000	\$380,964.00	\$0.00
Economic Uncertainties - Fund 02	9010	0000	\$978.00	\$0.00
Economic Uncertainties - Fund 02	0000	0000	(\$978.00)	\$0.00
Ed Services Technical Assistance	0000	6103	(\$151,145.00)	(\$151,145.00)
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$189,096.00	\$0.00
Education Services - Educational Technology	0000	6830	\$40,874.00	\$40,874.00
Education Services - Main	0000	6800	\$549,607.00	\$18,559.00
Education Services - School Support	0000	6825	\$35,015.00	\$35,015.00
Education Services - Science	0000	6810	\$65,067.00	\$65,067.00
Education Services - State/Federal Programs	0000	6820	\$2,656.00	\$2,656.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Educational Services Reserves	0000	6799	(\$492,341.00)	\$0.00
Emergency Preparedness	0000	7350	\$16,398.00	\$16,398.00
Excel Building Expenses	0000	5188	(\$1,104.00)	\$0.00
Fab Lab	0000	7109	(\$167,121.00)	(\$319,424.00)
Federal Building - Court/Community Schools	0000	5193	\$32,130.00	\$32,130.00
First 5 TEETH - Treatment & Education for Everyone on Teeth & Health	9010	6362	\$120,052.00	\$120,052.00
Forest Health Program	7810	5284	(\$2,056.00)	(\$2,056.00)
Foster Youth Services	7366	3935	\$111,872.00	\$111,872.00
Fremont Street Operations	0000	5133	\$117,657.00	\$0.00
Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	\$0.00	\$24,000.00
Health/Physical Education	9010	7300	\$2,904.00	\$2,866.00
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	(\$296,566.00)
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	\$2,329,846.00	\$0.00
LCFF - Local Control Funding Formula Evaluation Rubrics for LCAP - Local Control & Accountability	7810	5053	\$500,000.00	\$500,000.00
LCFF - Local Funding Formula Implementation Professional Development - Special Education	0000	1401	\$0.00	\$20,859.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Leadership Training	0000	5059	\$6,076.00	\$6,076.00
Lottery Restricted - Court/Community Schools	6300	3006	\$14,301.00	\$303,301.00
Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs	6300	4096	\$0.00	\$8,598.00
Lottery Restricted Adults In Corrections Transfer	6300	4102	\$661.00	\$661.00
Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$7,352.00	\$37,352.00
Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$0.00	\$158.00
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	\$10,390.00	\$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	\$55,847.00	\$16,184.00
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	\$18,837.00	\$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
Maintenance & Operations	0000	5700	\$74,513.00	\$74,513.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	\$244,996.00
Migrant Education - Administration	3060	6080	(\$52,957.00)	\$40,422.00
Migrant Education - Centralized Services	3060	6082	\$0.00	(\$1,478.00)
Migrant Education - Contra Costa County	3060	6024	\$0.00	\$1,253.00
Migrant Education - Escalon	3060	6029	\$0.00	\$19.00
Migrant Education - Health	3060	6087	\$0.00	\$273.00
Migrant Education - Identification & Recruitment	3060	6086	\$0.00	(\$5,198.00)
Migrant Education - Linden	3060	6095	\$0.00	\$5,971.00
Migrant Education - Lodi	3060	6094	\$0.00	(\$14,923.00)
Migrant Education - Manteca	3060	6096	\$0.00	(\$3,434.00)
Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$21.00
Migrant Education - New Hope	3060	6031	\$0.00	\$904.00
Migrant Education - Out of School Youth	3060	6083	\$0.00	\$165.00
Migrant Education - Parent Participation	3060	6084	\$0.00	(\$20,593.00)
Migrant Education - Ripon	3060	6020	\$0.00	\$2.00
Migrant Education - School Readiness	3060	6085	\$0.00	(\$59,959.00)
Migrant Education - Staff Development	3060	6092	\$0.00	\$2,250.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Migrant Education - Stockton	3060	6093	\$0.00	\$1,328.00
Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	(\$25.00)
Migrant Education - Summer School Administration	3061	6080	\$52,957.00	\$2,221.00
Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$32,576.00
Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	(\$3.00)
Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$5.00
Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$19,850.00
Migrant Education - Summer School Linden	3061	6095	\$0.00	(\$28.00)
Migrant Education - Summer School Lodi	3061	6094	\$0.00	(\$443.00)
Migrant Education - Summer School Manteca	3061	6096	\$0.00	(\$386.00)
Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	(\$21.00)
Migrant Education - Summer School New Hope	3061	6031	\$0.00	(\$4.00)
Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	(\$135.00)
Migrant Education - Summer School Ripon	3061	6020	\$0.00	(\$1.00)
Migrant Education - Summer School Stockton	3061	6093	\$0.00	(\$629.00)
Migrant Education - Summer School Tracy	3061	6032	\$0.00	(\$20.00)
Migrant Education - Tracy	3060	6032	\$0.00	\$20.00
Migrant Unallowable Expenses	0000	5880	\$734.00	\$734.00
Miscellaneous Building Expenses	0000	5186	(\$142,884.00)	\$13,025.00
Miscellaneous Recycling Revenues	9010	5287	\$0.00	\$10,987.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Miscellaneous Revenue	0000	5001	(\$2,475,124.00)	\$0.00
Miscellaneous Revenue - Charter Fees	0000	5002	\$161,446.00	\$0.00
Miscellaneous Revenue - COSP - County Operated Schools & Programs	9010	3002	\$2,677.00	\$4,105.00
Music Services	9010	7270	\$0.00	\$3,666.00
MyPath	9010	6274	\$11,540.00	\$11,540.00
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	\$42,186.00
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 - Science, Technology, Engineering and Mathematics	9010	6168	\$0.00	\$6,249.00
Oak View Nursing Services	9010	6346	\$33,327.00	\$33,327.00
One-time Discretionary Funds - COSP - County Operated Schools & Programs	0000	3444	\$276,733.00	\$276,733.00
Outdoor Education	0723	7600	\$10,710.00	\$10,710.00
Outdoor Education	0000	7600	(\$10,710.00)	(\$10,710.00)
PAR - Peer Assistance Review - Administration	0271	5004	\$0.00	\$1,268.00
Personnel External Services	0000	5300	\$108,343.00	\$108,343.00
PG&E - Pacific Gas & Electric Energy Center Foundation Grant	9010	5064	\$1,080.00	\$1,080.00
PGIM - Prudential Global Investment Management	9010	6256	\$17,000.00	\$17,000.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
PNCC - Project Navigate Constructive Change	9010	6258	\$102.00	\$102.00
Property & Liability Losses	0000	5705	\$8,742.00	\$8,742.00
QZAB - Qualified Zone Academy Bond #1	0000	5018	\$0.00	\$1,000,000.00
Redevelopment	9019	5800	\$153,010.00	\$153,010.00
RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	\$8,080.00	(\$3.00)
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	\$106,049.00	\$106,049.00
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	(\$1,000,000.00)	\$132,912.00
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	2220	\$15,865.00	\$15,865.00
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	(\$4,198.00)	\$0.00
SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$0.00	\$12,822.00
SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$0.00	(\$9,510.00)
SELPA - Special Education Local Planning - CAPTAIN California Autism Professional Training & Information Network	9010	2161	\$0.00	\$1,264.00
SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	(\$60,599.00)	\$0.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	(\$316,524.00)	\$5,781.00
SELPA - Special Education Local Planning - Preschool Staff Development	3345	2120	(\$35.00)	(\$35.00)
SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$0.00	\$1,591.00
SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$0.00	(\$20,377.00)
SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$1,507.00	\$7,691.00
SFPUC - San Francisco Public Utilities Commission	9010	6264	\$5,000.00	\$5,000.00
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	\$1,950.00
Skills USA	0000	4209	\$100.00	\$1,446.00
Sky Mountain Camp	0000	7204	\$170,157.00	\$170,157.00
Sky Mountain Facilities	0000	5082	\$75,000.00	\$75,000.00
Special Ed One-Time Discretionary Funds	0000	1314	\$107,592.00	\$107,592.00
Special Education	6500	1000	(\$1,867,708.00)	\$0.00
Special Education - Charter Decline Adj Reserve	6500	1013	(\$134.00)	\$0.00
Special Education - Child Nutrition / Food Services	5310	1690	\$8,966.00	\$8,966.00
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	(\$354,889.00)
Special Education - Infant Discretionary	6515	1112	\$394.00	\$394.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - Infants	6510	1040	\$6,519.00	\$6,519.00
Special Education - Instructional Administration	6500	1600	\$0.00	(\$27,936.00)
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	\$78,369.00
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	\$48,923.00
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	(\$4,209.00)	\$0.00
Special Education - Mental Health Prop 98	6512	1322	(\$12,786.00)	(\$13,336.00)
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	\$5,298.00
Special Education - School Administration	6500	1610	\$0.00	\$18,071.00
Special Education - SDC - Special Day Class	6500	1020	\$0.00	(\$1,557,432.00)
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	\$9,416.00	(\$4,365.00)
Special Education Instructional Assistant Recruitment	0000	1804	\$0.00	\$10,794.00
Special Education Local Solutions Grant	0000	1805	\$65,100.00	\$65,100.00
Sports Complex - Gym Building Expenses	0000	5073	(\$75,000.00)	(\$75,001.00)
Star Lab	0000	7110	\$431.00	\$0.00
STEM - Science, Technology, Engineering and Mathematics Education Kits	9010	7112	\$0.00	\$11,503.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$14,365.00	\$14,365.00
Student Events	9010	7135	(\$34,520.00)	(\$34,520.00)
TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	(\$24.00)	(\$24.00)
TCSJ - Teachers College of San Joaquin Building Expenses	0000	5175	\$0.00	(\$2,500,000.00)
Teacher Residency Capacity Grant - Fund 02	0000	5990	\$50,000.00	\$50,000.00
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)	(\$259,331.00)
Team Bianchi Nursing Services	9010	6347	\$33,327.00	\$33,327.00
Team Charter Nursing Services	9010	6348	\$101,438.00	\$101,438.00
Technology/Administration Budget	0000	5205	(\$12,527.00)	(\$12,527.00)
Title I Low Income/Neglected - COSP - County Operated Schools & Programs	3010	3351	(\$1,072.00)	(\$1,072.00)
Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$17,662.00	\$17,662.00
Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$71,916.00	\$71,916.00
Title II Part A - Improving Teacher Quality	4035	6161	\$29,337.00	\$29,337.00
Title III ESSA - Every Student Succeeds Act ELP - English Learner Program - Consortium Carryover	4203	6113	(\$3,298.00)	(\$3,298.00)
Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium	4203	6112	\$5,059.00	\$5,059.00
Title III Regional English Learner Specialist	4204	6117	\$102,893.00	\$102,893.00
Title III Technical Assistance 7/1/17-9/30/19	4204	6116	(\$12,991.00)	(\$12,991.00)
Title IV, Part A, Student Support and Academic Enrichment Grant COSP - County Operated Schools & Programs	4127	3358	\$65,389.00	\$65,389.00
TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	(\$2,800.00)	\$0.00

**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2018-2019**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Transition Budget	0000	5080	\$10,000.00	\$10,000.00
Transportation - Special Education	0724	1650	(\$61,865.00)	(\$61,865.00)
Transworld Plant Development	0000	5067	(\$300,000.00)	\$280,000.00
Transworld Solar Project	0000	5147	(\$270,598.00)	\$11,989.00
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
Unemployment	0000	5210	\$773.00	\$773.00
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	\$7,019,635.00	\$7,086,488.00
WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	(\$46.00)	(\$46.00)
WEC - Wentworth Education Center Building Expenses	0000	5140	(\$2,000,000.00)	(\$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)
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			\$11,567,141.00	\$10,041,829.00

COURT/CAMPS ANALYSIS
2018-19 SECOND 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		145.00	\$1,408,311					\$1,408,311.00
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$7,256.00)
4	Total Estimated Revenue								\$1,401,055.00
5	Audited Beginning Balance 7/1/18								\$0.00
6	Total Estimated Resources								\$1,401,055.00
EXPENDITURES - Resource 0240									
Line #	Description	Mgmt Codes							Expenditures
7	Instructional Program - Court/Camps	3010							\$971,905.00
8	Direct Charges from Community	3010							(\$279,004.00)
9	Instructional Administration	3600							\$45,359.00
10	School Administration	3610							\$270,540.00
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							\$125,512.00
15	Total Court/Camps Expenditures								\$1,401,055.00
16	Total Estimated Resources								\$1,401,055.00
17	Less Estimated Expenditures								\$1,401,055.00
18	Estimated Ending Balance 6/30/19								\$0.00

**COMMUNITY SCHOOLS ANALYSIS
2018-19 SECOND INTERIM REPORT - COMMUNITY SCHOOLS RESOURCE 0240**

REVENUES - Resource 0240

Line #	Rates per ADA	Column A	Column B	Column C	Column D	Column E	Column F
		Statewide Avg. \$9,430.46	TYPE "C"	SJCOE Rate \$9,712.49	TYPE "A & B & D"	District Avg. District Transfer \$11,041.47	Revenue
1	Community Schools LCFF		1045.00	\$10,149,552			\$10,149,552.00
2	Sub-Total Community Schools LCFF			\$10,149,552			\$10,149,552.00
3	One Charter LCFF		165.00	\$1,602,561			\$1,602,561.00
4	Building Futures LCFF		18.00	\$174,825			\$174,825.00
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			\$11,926,938			\$14,533,122.00
11	Community School Funding						\$9,314,700.00
12	EPA Entitlement						\$5,218,422.00
13	Community School (A/B) & (D) LCFF Transfer from District				197.00	\$2,175,170	\$2,175,170.00
14	Transfer - One Charter LCFF						(\$1,602,561.00)
15	Transfer - BFA LCFF						(\$174,825.00)
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						\$14,706,691.00
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						(\$41,117.00)
29	Contribution to Food Service						(\$274,512.00)
30	Contribution to Federal Building						(\$197,148.00)
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 Estimated Revenue						\$14,971,235.00
37	Audited Beginning Balance 7/1/18						\$4,261,662.46
38	Total Estimated Resources						\$19,232,897.46

EXPENDITURES - Resource 0240				
Line #	Description	Mgmt Codes		Expenditures
1	Instructional Program - Community Schools	3020		\$7,621,074.00
2	Direct Charges to Court	3020		\$279,004.00
3	Interfund Transfer to BFA	3020		\$124,350.00
4	Interfund Transfer to Adult in Corrections	3020		\$157,000.00
5	Instructional Program - Community Schools <i>Goal 3800</i>	3020		\$66,899.00
6	Community COSP CTE	3021		\$58,053.00
7	COSP Mental Health Services	3022		\$372,169.00
8	Summer School	3100		\$147,342.00
9	Hourly Program	3101		\$0.00
10	One.Resource	3110		\$108,418.00
11	TLC Transitional Learning Center	3180		\$0.00
12	Probation Services	3190		\$487,060.00
13	Instructional Administration	3600		\$310,723.00
14	School Administration	3610		\$2,106,062.00
15	Student Services Building	3650		\$128,065.00
16	Human Resources Department	3920		\$7,272.00
17	Student Services	3922		\$1,250,249.00
18	Technology	3923		\$261,662.00
19	CTE Administration	3926		\$407,202.00
20	Discovery Youth ChalleNGe (National Guard)	3927		\$1,637,006.00
21	CTE Revenues	4001		\$0.00
22	Career Academy of Cosmetology (CAC)	4003		\$569,605.00
23	CTE Culinary Arts	4017		\$19,537.00
24	Total Community Schools Expenditures			\$16,118,752.00
25	Total Estimated Resources			\$19,232,897.46
26	Less Estimated Expenditures			\$16,118,752.00
27	Estimated Ending Balance 6/30/19			\$3,114,145.46

**SPECIAL EDUCATION ANALYSIS
2018-19 SECOND INTERIM FINANCIAL REPORT**

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

Line #	SP ED COUNTY PROGRAM - AB602	Column A Resource Codes	Column B Mgmt Codes	Column C Audited Actuals Beginning Balance 07-01-18	Column D Estimated Revenues	Column E Contributions To/From	Column F Total Resources	Column G Estimated Expenditures	Column H 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	\$240,048.00	(\$193,948.00)
4	District LCFE Transfer	6500	1000	\$0.00	\$5,487,248.00		\$5,487,248.00	\$0.00	\$5,487,248.00
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 & 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	\$20,192,316.00	(\$19,531,667.00)
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	\$6,144,600.00	(\$6,144,600.00)
13	Pupil Services (SICOE LCFE = \$42,000)	6500	1500	\$0.00	\$42,000.00		\$42,000.00	\$942,261.00	(\$900,261.00)
14	Instructional Administration	6500	1600	\$0.00	\$0.00		\$0.00	\$752,030.00	(\$752,030.00)
15	School Administration	6500	1610	\$0.00	\$0.00		\$0.00	\$2,581,592.00	(\$2,581,592.00)
16	Maintenance & Operations	6500	1700	\$0.00	\$0.00		\$0.00	\$1,749,624.00	(\$1,749,624.00)
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				\$10,042,776.00	\$660,649.00	\$10,703,425.00	\$36,028,579.00	(\$25,325,154.00)
22	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$193,948.00	\$193,948.00	\$0.00	\$193,948.00
23	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$25,325,154.00	(\$193,948.00)	\$25,131,206.00	\$0.00	\$25,131,206.00
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				\$35,367,930.00	\$660,649.00	\$36,028,579.00	\$36,028,579.00	\$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	\$35,942,162.00	\$0.00	\$37,175,704.89	\$36,028,579.00	\$1,147,125.89

\$35,942,162.00

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

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

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
Line #	SP ED COUNTY PROGRAM - AB602	Resource Codes	Mgmt Codes	Audited 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 - Local Solutions Grant	0000	1805	\$0.00	\$65,100.00	\$65,100.00	\$65,100.00	\$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	\$6,209,310.00	\$6,209,310.00	\$6,209,310.00	\$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 - Restricted Lottery	6300	1026	\$136,371.72	\$35,086.00	\$171,457.72	\$28,021.00	\$143,436.72
17	Special Ed - DIS Contracts	6500	1800	\$0.00	\$49,400.00	\$49,400.00	\$49,400.00	\$0.00
18	Special Ed - Mental Health Services Prop 98	6512	1322	\$0.00	\$731,006.00	\$731,006.00	\$730,456.00	\$550.00
19	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$7,243.00	\$7,243.00	\$7,243.00	\$0.00
20	Special Ed - MAA #3 - Special Ed	9010	7903	\$346,447.89	(\$346,448.00)	(\$0.11)	\$0.00	(\$0.11)
21	Special Ed - MAA #3 - Special Ed	9012	7903	\$0.00	\$358,317.00	\$358,317.00	\$78,369.00	\$279,948.00
22	TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS			\$4,287,949.83	\$8,817,777.00	\$13,105,726.83	\$9,999,694.00	\$3,106,032.83

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

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

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
Line #	SP ED COUNTY PROGRAM - AB602	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-18	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-19
23	SELPA RESTRICTED BUDGETS							
24	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
25	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	\$0.00	\$807,824.00	\$807,824.00	\$807,824.00	\$0.00
26	SELPA - Mental Health Part B IDEA ADA Allocation Carryover	3327	2325	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,441.00	\$3,441.00	\$3,441.00	\$0.00
28	SELPA - ADR Grant Alt. Dispute Resolution Expansion	3395	2219	\$0.00	\$15,095.00	\$15,095.00	\$15,095.00	\$0.00
29	SELPA - ADR Grant Alt. Dispute Resolution	3395	2220	\$0.00	\$15,865.00	\$15,865.00	\$15,865.00	\$0.00
30	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$32,859.96	\$147,490.00	\$180,349.96	\$147,490.00	\$32,859.96
31	SELPA - Out of Home Care	6500	2030	\$5,276,449.31	\$1,904,364.00	\$7,180,813.31	\$1,051,859.00	\$6,128,954.31
32	SELPA - Regionalized Services	6500	2060	\$635,299.36	\$417,167.00	\$1,052,466.36	\$470,178.00	\$582,288.36
33	SELPA - Program Specialist	6500	2070	\$501,914.02	\$625,751.00	\$1,127,665.02	\$651,274.00	\$476,391.02
34	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
35	SELPA - Psych Services - Contracted	6500	2500	\$13,299.08	\$318,302.00	\$331,601.08	\$308,792.00	\$22,809.08
36	SELPA - Mental Health Services Prop 98	6512	2322	\$794,184.57	\$665,415.00	\$1,459,599.57	\$1,133,083.00	\$326,516.57
37	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
38	SELPA - Inservice Administration Budget	9010	2160	\$45,094.08	\$44,553.00	\$89,647.08	\$45,691.00	\$43,956.08
39	SELPA - CAPTAIN	9010	2161	\$8,435.04	\$24,006.00	\$32,441.04	\$25,270.00	\$7,171.04
40	SELPA - 504 Trainings	9010	2162	\$11,157.21	\$0.00	\$11,157.21	\$0.00	\$11,157.21
41	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$38,074.35	\$23,000.00	\$61,074.35	\$35,822.00	\$25,252.35
42	SELPA - LSH Winter Symposium	9010	2170	\$73,670.52	\$23,500.00	\$97,170.52	\$23,500.00	\$73,670.52
43	SELPA - Autism Forum	9010	2175	\$7,239.70	\$5,800.00	\$13,039.70	\$5,800.00	\$7,239.70
44	SELPA - Schoolwide Positive Behavior Supports	9010	2188	\$6,553.26	(\$6,553.00)	\$0.26	\$0.00	\$0.26
45	SELPA - Workability Region IV	9010	2202	\$1,380.93	\$0.00	\$1,380.93	\$549.00	\$831.93
46	SELPA - MAA #8 - SELPA 10%	9010	7908	\$60,599.50	(\$60,599.00)	\$0.50	\$0.00	\$0.50
47	SELPA - MAA #8 - SELPA 10%	9012	7908	\$0.00	\$61,918.00	\$61,918.00	\$0.00	\$61,918.00
48	TOTAL SELPA RESTRICTED BUDGETS			\$7,506,210.89	\$5,362,783.00	\$12,868,993.89	\$5,067,977.00	\$7,801,016.89
49	TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS			\$11,794,160.72	\$14,180,560.00	\$25,974,720.72	\$15,067,671.00	\$10,907,049.72
50	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS			\$13,027,703.61	\$50,122,722.00	\$63,150,425.61	\$51,096,250.00	\$12,054,175.61
51	INTERNAL SJCOE MENTAL HEALTH BUDGETS							
52	SJCOE COSP ~ Mental Health Services	6512	3209	\$100,152.36	\$27,261.00	\$127,413.36	\$27,261.00	\$100,152.36
53	SJCOE Venture Academy ~ Mental Health Services	6512	3214	\$8,024.07	\$51,057.00	\$59,081.07	\$38,704.00	\$20,377.07
54	TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS			\$108,176.43	\$78,318.00	\$186,494.43	\$65,965.00	\$120,529.43
55	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH			\$13,135,880.04	\$50,201,040.00	\$63,336,920.04	\$51,162,215.00	\$12,174,705.04

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

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

Line #	SP ED COUNTY PROGRAM - AB602	Column A Resource Codes	Column B Mgmt Codes	Column C Audited Actuals Beginning Balance 07-01-18	Column D Estimated Revenues	Column E Total Resources	Column F Estimated Expenditures	Column G 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	\$1,022,460.00	\$1,022,460.00	\$1,022,460.00	\$0.00
2	Local Assistance Grant - Districts	3310	0000	\$0.00	\$9,212,608.00	\$9,212,608.00	\$9,212,608.00	\$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	\$6,059,781.00	\$6,059,781.00	\$6,059,781.00	\$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	\$25,325,154.00	\$25,325,154.00	\$25,325,154.00	\$0.00
8	Special Ed County Program Reserve	6500	1000	\$0.00	\$6,374.00	\$6,374.00	\$6,374.00	\$0.00
9	Special Ed County Program Charter Decline Adjustment Reserve	6500	1000	\$0.00	\$567,858.00	\$567,858.00	\$567,858.00	\$0.00
10	Special Ed County Program Mid-Year Growth Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Special Ed County Program NPS / EIBT Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	Personnel Development (SJCOE/Districts)	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00
13	State Local Assistance Backfill	6501	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	Mental Health Services (SJCOE/Districts)	6512	0000	\$0.00	\$4,855,755.00	\$4,855,755.00	\$4,855,755.00	\$0.00
15	State Preschool One-Time (SJCOE/Districts)	6513	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	TOTAL SPECIAL EDUCATION PASS THRU - FUND 10			\$0.00	\$48,599,945.00	\$48,599,945.00	\$48,599,945.00	\$0.00

San Joaquin County SELPA
2018-19
AB602 SELPA Funding Documents
2nd Interim AB602

<u>Description</u>	<u>Page #</u>
2018-19 Assumptions	1
SJCOE SELPA Comparison of Funding Models	2-3
2018-19 SJCOE Special Education County Program Revenues/Expenditures	4
2018-19 SELPA Funding Factor	5
2018-19 State Aid Entitlements by District	6
2018-19 SELPA Reconciliation to the Special Education Funding Exhibit Calculations	7-8
SELPA ADA Information - Multi-Years	9
2018-19 SJCOE Special Education County Program Budget	10
Special Ed County Program Reserves - Multi-Years	11

San Joaquin County SELPA

2018-19

2nd 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

Col A	Col B	Col C 2018-19	Col D 2018-19	Col E Differences	
Line #	Description	2nd Interim AB602	1st Interim AB602	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
2.	Prior Yr Base Entitlement	\$ 36,765,073	\$ 36,765,073	\$ -	
3.	Base Proration Factor	0.97	0.97	-	
4.	Less Current Yr Special Ed Taxes	\$ (3,659,109)	\$ (3,659,109)	\$ -	
5.	Rate Per ADA Base Prorated	\$ 32,003,012	\$ 32,003,012	\$ -	
6.	COLA Prorated	\$ 1,023,607	\$ 1,023,607	\$ -	
7.	Growth Funding (Decline Adjustment)	\$ -	\$ -	\$ -	
8.	Sub-Total State Aid	\$ 33,026,619	\$ 33,026,619	\$ -	
9.	Total SELPA Revenues Estimated	\$ 36,685,728	\$ 36,685,728	\$ -	
10.	Special Ed County Program Budget				
11.	Total Special Ed County Program Revenues	\$ 10,042,776	\$ 10,041,398	\$ 1,378	Increase in District LCFF transfer \$s
12.	Total Special Ed County Program Expenditures	\$ (36,028,579)	\$ (36,728,439)	\$ 699,860	S & B from the fall out of vacancies and new teachers replacing higher paid veteran teachers
13.	Net Special Ed County Program - Unfunded Costs	\$ (25,985,803)	\$ (26,687,041)	\$ 701,238	
14.	SELPA Funding Factor Determination				
15.	Total Estimated SELPA State Aid Revenues	\$ 33,026,619	\$ 33,026,619	\$ -	
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	\$ 31,959,167	\$ -	
19.	Total Unfunded Special Ed County Program Costs	\$ (25,985,803)	\$ (26,687,041)	\$ 701,238	change due to details above
20.	Charter Decline Adjustment Reserve	\$ (567,858)	\$ (567,858)	\$ -	
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)	\$ (6,374)	\$ -	
25.	SELPA State Aid Revenues Available-Districts	\$ 6,059,781	\$ 5,358,543	\$ 701,238	
26.	SELPA Proration Factor	0.1896101047	0.1676684189	0.0219417	
27.	Total Special Education (State Aid & Special Ed Taxes)				
		2018-19	2018-19	Differences	
28.	LEA Funding	Total SELPA Revenues Estimated	Total SELPA Revenues Estimated	Col C - D	
29.	Banta	\$ 72,298	\$ 63,932	\$ 8,366	
30.	Escalon	\$ 250,915	\$ 221,879	\$ 29,036	
31.	Jefferson	\$ 201,492	\$ 178,175	\$ 23,317	
32.	Lammersville	\$ 419,984	\$ 371,383	\$ 48,601	
33.	Lincoln	\$ 798,556	\$ 706,147	\$ 92,409	
34.	Linden	\$ 192,031	\$ 169,809	\$ 22,222	
35.	Manteca	\$ 2,008,461	\$ 1,776,042	\$ 232,419	
36.	New Jerusalem	\$ 84,948	\$ 75,118	\$ 9,830	
37.	Ripon	\$ 274,087	\$ 242,369	\$ 31,718	
38.	Tracy	\$ 1,377,645	\$ 1,218,224	\$ 159,421	
39.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 379,364	\$ 335,465	\$ 43,899	
40.	Subtotal LEA Funding	\$ 6,059,781	\$ 5,358,543	\$ 701,238	If expenditure fall out materializes in 18-19 as in prior years, the amount to Districts will increase.
41.	SJCOE - Special Ed County Program	\$ 25,985,803	\$ 26,687,041	\$ (701,238)	
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	\$ 567,858	\$ -	
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	\$ 6,374	\$ -	
50.	SJCOE Special Ed Taxes	\$ 3,659,109	\$ 3,659,109	\$ -	
51.	Total SELPA Revenues	\$ 36,685,728	\$ 36,685,728	\$ -	

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

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

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C 2018-19	Col D 2017-18	Col E Differences	
Line #	Description	2nd 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	\$ 10,042,776	\$ 9,443,137	\$ 599,639	Increase in property taxes and district LCFF transfer \$
12.	Total Special Ed County Program Expenditures	\$ (36,028,579)	\$ (30,770,696)	\$ (5,257,883)	change due to year to year budget increases/approved growth proposal
13.	Net Special Ed County Program - Unfunded Costs	\$ (25,985,803)	\$ (21,327,559)	\$ (4,658,244)	
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	\$ (25,985,803)	\$ (21,327,559)	\$ (4,658,244)	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.
22.	Use of NPS/EIBT Reserve	\$ -	\$ 858,752	\$ (858,752)	Closed out for 18-19, part of reserve spent in 17-18, balance was moved to the mid year class reserve per Supts.
23.	Use of OOHC Contribution Reserve	\$ 400,000	\$ 400,000	\$ -	Last year of 1/3 use of the original reserve balance per Supts.
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	\$ 6,059,781	\$ 11,534,040	\$ (5,474,259)	
27.	SELPA Proration Factor	0.1896101047	0.3679208706	(0.17831077)	
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	\$ 72,298	\$ 135,165	\$ (62,867)	
31.	Escalon	\$ 250,915	\$ 469,099	\$ (218,184)	
32.	Jefferson	\$ 201,492	\$ 376,701	\$ (175,209)	
33.	Lammersville	\$ 419,984	\$ 785,184	\$ (365,200)	
34.	Lincoln	\$ 798,556	\$ 1,492,945	\$ (694,389)	
35.	Linden	\$ 192,031	\$ 359,013	\$ (166,982)	
36.	Manteca	\$ 2,008,461	\$ 3,754,930	\$ (1,746,469)	
37.	New Jerusalem	\$ 84,948	\$ 363,754	\$ (278,806)	
38.	Ripon	\$ 274,087	\$ 512,420	\$ (238,333)	
39.	Tracy	\$ 1,377,645	\$ 2,575,584	\$ (1,197,939)	
40.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 379,364	\$ 709,245	\$ (329,881)	
41.	Subtotal LEA Funding	\$ 6,059,781	\$ 11,534,040	\$ (5,474,259)	If expenditure fall out materializes in 18-19 as in prior years, the amount to Districts will increase.
42.	SJCOE - Special Ed County Program	\$ 25,985,803	\$ 21,327,559	\$ 4,658,244	
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 SJCOE	Col G Difference
Line #	Description ~ Object Code	Prelim Budget	May Budget AB602	1st Interim AB602	2nd Interim AB602	Col F-E Col F-E
1	County Taxes - Special Education	\$ 3,490,999	\$ 3,533,026	\$ 3,659,109	\$ 3,659,109	\$ -
2	Federal Local Assistance Grant	\$ 690,810	\$ 734,443	\$ 734,443	\$ 734,443	\$ -
3	District's LCFF Transfer	\$ 4,755,785	\$ 5,027,959	\$ 5,485,870	\$ 5,487,248	\$ 1,378
4	Pupil Services (SJCOE LCFF = \$42,000)	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ -
5	Head Start/Mental Health/ARC & District Rentals	\$ 10,727	\$ 12,019	\$ 12,019	\$ 12,019	\$ -
6	Food Service	\$ 46,100	\$ 46,100	\$ 46,100	\$ 46,100	\$ -
7	SDC Infant (Form I-50 Funding)	\$ 240,514	\$ 240,555	\$ 247,074	\$ 247,074	\$ -
8	Transfers Out	\$ (185,217)	\$ (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	\$ 10,042,776	\$ 1,378
11	Teachers Salaries ~ 11xx	\$ 8,469,959	\$ 8,506,898	\$ 8,049,462	\$ 7,898,460	\$ (151,002)
12	Certificated Pupil Support Salaries ~ 12xx	\$ 965,208	\$ 898,266	\$ 892,369	\$ 903,913	\$ 11,544
13	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,304,454	\$ 1,250,423	\$ 1,267,827	\$ 1,245,651	\$ (22,176)
14	Instructional Aides Salaries ~ 21xx	\$ 7,910,002	\$ 7,918,714	\$ 7,693,056	\$ 7,473,885	\$ (219,171)
15	Classified Support Salaries - M/O ~ 22xx	\$ 223,587	\$ 223,673	\$ 225,323	\$ 225,364	\$ 41
16	Supv & Admin Salaries ~ 23xx	\$ 27,525	\$ 27,535	\$ 27,535	\$ 27,535	\$ -
17	Clerical & Office Salaries ~ 24xx	\$ 545,243	\$ 542,161	\$ 546,632	\$ 535,187	\$ (11,445)
18	Other Classified Salaries - LVN's ~ 29xx	\$ 2,301,083	\$ 2,278,369	\$ 2,189,208	\$ 2,144,912	\$ (44,296)
19	Employee Benefits ~ 3xxx	\$ 7,949,740	\$ 7,906,732	\$ 7,538,120	\$ 7,270,181	\$ (267,939)
20	Materials & Supplies ~ 4xxx	\$ 468,217	\$ 468,903	\$ 459,527	\$ 465,469	\$ 5,942
21	Travel & Conference ~52xx	\$ 195,839	\$ 195,839	\$ 201,772	\$ 201,383	\$ (389)
22	Dues & Memberships ~ 53xx	\$ 7,822	\$ 11,451	\$ 11,966	\$ 12,366	\$ 400
23	Insurance ~ 54xx	\$ 121,200	\$ 125,965	\$ 125,965	\$ 131,970	\$ 6,005
24	Operations & Housekeeping Services ~ 55xx	\$ 215,728	\$ 215,728	\$ 228,728	\$ 228,728	\$ -
25	Rentals, Leases & Repair ~ 56xx	\$ 961,139	\$ 978,533	\$ 978,533	\$ 1,013,086	\$ 34,553
26	Direct Costs for Inter-Program Services ~ 57xx	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
27	Other Services & Operating Expenses ~ 58xx	\$ 739,595	\$ 723,131	\$ 787,884	\$ 808,744	\$ 20,860
28	Sub agreements for Services ~ 51xx	\$ 2,058,500	\$ 2,058,500	\$ 2,058,500	\$ 2,058,500	\$ -
29	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
30	Communications ~ 59xx	\$ 95,387	\$ 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	\$ 3,027,062	\$ (62,787)
37	Debt Service ~ 74xx	\$ 10,796	\$ 10,796	\$ 10,796	\$ 10,796	\$ -
38	Total Estimated Special Ed County Program Expenditures	\$ 38,037,827	\$ 37,880,802	\$ 36,728,439	\$ 36,028,579	\$ (699,860)
39	Total Estimated Unfunded Special Ed County Program Costs	\$ 28,946,109	\$ 28,429,917	\$ 26,687,041	\$ 25,985,803	\$ (701,238)
40	Funding Factor	0.0941624682	0.1165396823	0.1676684189	0.1896101047	0.0219417

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	\$ (25,985,803)	\$ -		\$ (25,985,803)
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	\$ 6,059,781	\$ 330,265.76	\$ 249,002.13	\$ -
24.	SELPA Funding Factor	0.1896101047			

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 0.1896101047
		69,823.14	\$ 31,959,167 \$ 461,57540	\$ 6,059,781 \$ 89,10255
1.	Banta	811.40	\$ 374,522	\$ 72,298
2.	Escalon	2,816.02	\$ 1,299,806	\$ 250,915
3.	Jefferson	2,261.35	\$ 1,043,784	\$ 201,492
4.	Lammersville	4,713.49	\$ 2,175,631	\$ 419,984
5.	Lincoln	8,962.21	\$ 4,136,736	\$ 798,556
6.	Linden	2,155.17	\$ 994,773	\$ 192,031
7.	Manteca	22,541.00	\$ 10,404,371	\$ 2,008,461
8.	New Jerusalem	953.37	\$ 440,052	\$ 84,948
9.	Ripon	3,076.08	\$ 1,419,843	\$ 274,087
10.	Tracy	15,461.33	\$ 7,136,570	\$ 1,377,645
11.	SJCOE-Other Programs (COSP/Venture/RITA #2)	4,257.64	\$ 1,965,221	\$ 379,364
12.	Sub-Total LEAs	68,009.06	\$ 31,391,309	\$ 6,059,781
13.	SJCOE-Special Ed County Program	583.82		\$ 25,985,803
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
2nd Interim
AB602

2018-19
1st Interim AB602

Difference

SECTION 1 - Base - E.C. 56836.10

2.71%

2.71%

	2018-19 2nd Interim AB602	2018-19 1st Interim AB602	Difference
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	\$ 150,622	\$ -
4. Total (Lines A1 to A3)	\$ 36,765,073	\$ 36,765,073	\$ -
B. PY Funded ADA - E.C. 56836.10 (b) (2) (From PY SELPA Exhibit, Line A-4)	69,823.14	69,823.14	\$ -
C. Base Rate (line A4 divided by Line B)	\$ 526.5456838521	\$ 526.5456838521	\$ -
D. Base Entitlement (Line B multiplied by Line C)	\$ 36,765,073	\$ 36,765,073	\$ -
E. Base Proration Factor	0.9700000000	0.9700000000	-
F. Prorated Base Entitlement (Line D times Line E)	\$ 35,662,121	\$ 35,662,121	\$ -
G. Deductions, E.C. 56836.08 (c)			
1. Local Special Education Property Taxes - E.C. 2572	\$ 3,659,109	\$ 3,659,109	\$ -
2. Applicable Excess ERAF			
3. Total Deductions (lines G1 through G2)	\$ 3,659,109	\$ 3,659,109	\$ -
H. Adjusted Base Entitlement (Line F minus Line G3)	\$ 32,003,012	\$ 32,003,012	\$ -

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	\$ 1,023,607	\$ -
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	\$ 996,090	\$ -
E. COLA Entitlement	\$ 1,023,607	\$ 1,023,607	\$ -

SECTION 3 - Growth - E.C. 56836.15

A. Growth ADA			
1. ADA	69,238.65	69,419.40	(180.75)
2. PY ADA	69,823.14	69,823.14	-
3. Prior PY ADA	68,849.25	68,849.25	-
4. PY Funded ADA (Greater of Lines A2 and A3)	69,823.14	69,823.14	-
5. Funded ADA (Greater of Lines A1 and A2)	69,823.14	69,823.14	-
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 2nd Interim AB602	2018-19 1st Interim 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	\$ 1,774,350	\$ -
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	\$ 32,003,012	\$ -
B. COLA (Section 2, Line E)	\$ 1,023,607	\$ 1,023,607	\$ -
C. Growth or Declining ADA Adjustment (Section 3, Line G)	\$ -	\$ -	\$ -
D. Subtotal (Lines A through C)	\$ 33,026,619	\$ 33,026,619	\$ -
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	\$ 1,774,350	\$ -
G. NPS ECP (Section 6, Line C, Annual Only)	\$ -	\$ -	\$ -
H. Total CY State Apportionment (Lines D through G)	\$ 34,948,459	\$ 34,948,459	\$ -
I. Add back in Property Taxes and Federal Aid (Section 1, Line G3)	\$ 3,659,109	\$ 3,659,109	\$ -
J. SELPA Total AB602 Funding (Line H plus Line I)	\$ 38,607,568	\$ 38,607,568	\$ -
Grand Total Apportionment	\$ 38,607,568	\$ 38,607,568	\$ -
SJCOE AB602 Funding Formula State Aid Available Revenues			
1. AB602 Funding Formula	\$ 34,948,459	\$ 34,948,459	\$ -
2. Less Low Incidence Entitlement	\$ (147,490)	\$ (147,490)	\$ -
3. Less Out Of Home Care	\$ (1,774,350)	\$ (1,774,350)	\$ -
4. Less NPS ECP	\$ -	\$ -	\$ -
5. Total SJCOE SELPA AB602 State Funding	\$ 33,026,619	\$ 33,026,619	\$ -
State Infant Funding	\$ 247,074	\$ 247,074	\$ -
Grand State Total with Infant	\$ 38,854,642	\$ 38,854,642	\$ -
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	2nd Interim AB602 ADA Estimated
Banta	280.22	285.67	307.53	309.11	305.37	324.94	338.78	346.70	350.83	314.12
River Island CH #1					381.07	437.46	528.66			
Next Generation CH							309.33	395.57	460.57	516.18
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	2,544.00
District Charters				36.41	102.62	149.81	208.51	283.23	329.96	335.00
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	5,209.74
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	8,475.04
John McCandless CH							180.32	310.88	352.50	398.90
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	2,252.00
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	22,311.17
District Charters				19.11	39.87	69.57	162.69	127.14	123.41	114.45
New Jerusalem	22.64	24.73	26.01	15.67	21.19	21.63	25.94	25.08	21.52	19.95
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	235.76
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	13,912.86
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	1,244.55
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	2,059.00
SJCOE Other Programs - RITA #2 CH								586.81	661.79	772.01
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	1,794.56
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	69,238.65
SELPA ADA Growth/Decline	563.78	913.21	631.90	2,121.55	1,474.70	693.58	728.74	(695.47)	973.89	(584.49)
Growth/Decline %	0.90%	1.45%	0.99%	3.29%	2.21%	1.02%	1.06%	-1.00%	1.41%	-0.84%

- 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 LCFE 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	2nd Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 7,898,460
R2	County Taxes - Special Education	\$ 3,659,109	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 903,913
R3	Federal Local Assistance Grant	\$ 734,443	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,245,651
R4	District's LCFF Transfer	\$ 5,487,248	E4	Instructional Aides Salaries ~ 21xx	\$ 7,473,885
R5	Pupil Services	\$ 42,000	E5	Classified Support Salaries - M/O ~ 22xx	\$ 225,364
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	\$ 535,187
R8	SDC Infant (Form I-50 Funding)	\$ 247,074	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 2,144,912
R9	Transfers Out	\$ (185,217)	E9	Employee Benefits ~ 3xxx	\$ 7,270,181
R10	Special Ed MOE - Districts	\$ -	E10	Materials & Supplies ~ 4xxx	\$ 465,469
R11			E11	Mileage, Travel & Conference ~52xx	\$ 201,383
R12			E12	Dues & Memberships ~ 53xx	\$ 12,366
R13			E13	Insurance ~ 54xx	\$ 131,970
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 228,728
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 1,013,086
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 90,000
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 808,744
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	\$ 3,027,062
R27			E27	Debt Service ~ 74xx	\$ 10,796
R28	Total Estimated Program Revenues	\$ 10,042,776	E28	Total Estimated Expenditures	\$ 36,028,579
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					\$ (25,985,803)

Description	2nd Interim AB602
Total Estimated Revenues	\$ 10,042,776
Less Total Estimated Expenditures	\$ (36,028,579)
Estimated Unfunded Cost - County Special Education Program	\$ (25,985,803)
Revenues Added to Cover County Program Unfunded Costs:	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 25,985,803
Total Revenues to Cover Special Ed County Program	\$ 25,985,803

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)
40.	Reserve for Charter Decline Adjustment End Bal								\$ 521,299.00	\$ 260,649.00	\$ 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 2018-2019	Column E 2018-2019	Column F 2019-2020	Column G 2020-2021
Line #	Summary Description		TCSJ First Interim	TCSJ Second Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	Beginning Balance July 1st		\$ 4,942,983.55	\$ 4,942,983.55	\$ 5,199,473.55	\$ 5,201,918.55
2	Total Revenue		\$ 7,878,452.00	\$ 7,990,327.00	\$ 7,982,745.00	\$ 7,893,868.00
3	TCSJ Expenses		\$ 7,622,017.00	\$ 7,733,837.00	\$ 7,980,300.00	\$ 8,121,570.00
4	Surplus/Deficit		\$ 256,435.00	\$ 256,490.00	\$ 2,445.00	\$ (227,702.00)
5	Ending Balance		\$ 5,199,418.55	\$ 5,199,473.55	\$ 5,201,918.55	\$ 4,974,216.55
6	<i>Teach Out Plan Reserve</i>		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
7	Adjusted Ending Balance		\$ 3,113,304.55	\$ 3,113,359.55	\$ 3,115,804.55	\$ 2,888,102.55
8	Total Ending Balance with Teach Out Reserve June 30th		\$ 5,199,418.55	\$ 5,199,473.55	\$ 5,201,918.55	\$ 4,974,216.55
Detail Object Codes						
9	Beginning Balance		\$ 4,942,983.55	\$ 4,942,983.55	\$ 5,199,473.55	\$ 5,201,918.55
10	8980	SJCOE Contribution	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
11	8689	Tuition	\$ 6,065,347.00	\$ 6,065,347.00	\$ 6,247,307.00	\$ 6,247,307.00
12	8660	Interest	\$ 66,561.00	\$ 66,561.00	\$ 66,561.00	\$ 66,561.00
13	various	Classified School Employee Grant	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
14	various	CREEC Teacher Prep	\$ 75,286.00	\$ 137,161.00	\$ -	\$ -
15	various	CalEd	\$ 91,258.00	\$ 91,258.00	\$ 88,877.00	\$ -
16	various	Teacher Residency Capacity Grant	\$ -	\$ 50,000.00	\$ -	\$ -
17	Total Revenue		\$ 7,878,452.00	\$ 7,990,327.00	\$ 7,982,745.00	\$ 7,893,868.00
18	1101/1105	Teacher/Extra/Subs	\$ 916,845.00	\$ 910,500.00	\$ 926,013.00	\$ 935,273.00
19	1300	Cert Perm	\$ 1,338,716.00	\$ 1,389,806.00	\$ 1,412,218.00	\$ 1,440,462.00
20	1311	Cert Temp	\$ 330,000.00	\$ 330,000.00	\$ 333,300.00	\$ 336,633.00
21	Total 1xxx		\$ 2,585,561.00	\$ 2,630,306.00	\$ 2,671,531.00	\$ 2,712,368.00
22	2300	Class Supv Perm	\$ 56,145.00	\$ 56,145.00	\$ 65,441.00	\$ 66,750.00
23	2316	Class Supv OT	\$ 509.00	\$ 509.00	\$ -	\$ -
24	2400	Class Perm	\$ 562,364.00	\$ 562,364.00	\$ 599,068.00	\$ 611,049.00
25	2405/2406	Class Temp/OT	\$ 50,691.00	\$ 50,691.00	\$ 50,500.00	\$ 51,005.00
26	2900	Other Class Perm	\$ 65,141.00	\$ 65,141.00	\$ 67,629.00	\$ 68,982.00
27	2906	Other Class OT/Temp	\$ 1,370,000.00	\$ 1,398,845.00	\$ 1,383,700.00	\$ 1,397,537.00
28	Total 2xxx		\$ 2,104,850.00	\$ 2,133,695.00	\$ 2,166,338.00	\$ 2,195,323.00
29	3000	Benefits	\$ 1,059,129.00	\$ 1,080,731.00	\$ 1,067,607.00	\$ 1,117,875.00
30	Total 3xxx		\$ 1,059,129.00	\$ 1,080,731.00	\$ 1,067,607.00	\$ 1,117,875.00
31	4200	Books	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
32	4310	Materials	\$ 145,318.00	\$ 145,560.00	\$ 145,560.00	\$ 145,560.00
33	4400	Non Cap Equip	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
34	Total 4xxx		\$ 193,318.00	\$ 193,560.00	\$ 193,560.00	\$ 193,560.00
35	5200	Travel & Conference	\$ 183,200.00	\$ 187,369.00	\$ 187,369.00	\$ 187,369.00
36	5300	Dues & Membership	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
37	5400	Insurance/Property & Liability	\$ 6,578.00	\$ 6,572.00	\$ 6,572.00	\$ 6,572.00
38	5600	Rent/Bldgs. & Repairs	\$ 158,600.00	\$ 158,600.00	\$ 317,200.00	\$ 323,544.00
39	5710	Direct Cost for Interfund Serv.	\$ 104,024.00	\$ 104,024.00	\$ 106,104.00	\$ 108,226.00
40	5800	Contract Services	\$ 490,987.00	\$ 493,876.00	\$ 493,876.00	\$ 493,876.00
41	5900	Postage/Cell/Internet	\$ 16,923.00	\$ 16,923.00	\$ 16,923.00	\$ 16,923.00
42	Total 5xxx		\$ 995,312.00	\$ 1,002,364.00	\$ 1,163,044.00	\$ 1,171,510.00
43	7310	Indirect	\$ 683,847.00	\$ 693,181.00	\$ 718,220.00	\$ 730,934.00
44	Total 7xxx		\$ 683,847.00	\$ 693,181.00	\$ 718,220.00	\$ 730,934.00
45	Total Expenses		\$ 7,622,017.00	\$ 7,733,837.00	\$ 7,980,300.00	\$ 8,121,570.00
46	Total Surplus/Deficit		\$ 256,435.00	\$ 256,490.00	\$ 2,445.00	\$ (227,702.00)
47	Ending Balance		\$ 5,199,418.55	\$ 5,199,473.55	\$ 5,201,918.55	\$ 4,974,216.55
48	<i>Teach Out Plan Reserve</i>		\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00	\$ 2,086,114.00
49	<i>100 Day Reserve (2nd Interim 93 Day Reserve)</i>		\$ 2,920,313.00	\$ 2,755,735.00	\$ 3,057,586.00	\$ 3,111,713.00
50	<i>2% Economic Uncertainty Reserve</i>		\$ 152,441.00	\$ 154,677.00	\$ 159,606.00	\$ 162,432.00
51	<i>Amount Above (Below) Target</i>		\$ 40,550.55	\$ 202,947.55	\$ (101,387.45)	\$ (386,042.45)
52	Total Ending Balance with Teach Out Reserve June 30th		\$ 5,199,418.55	\$ 5,199,473.55	\$ 5,201,918.55	\$ 4,974,216.55



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 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	Santa Cruz County Office of Education	\$107,653.63	9/17/2018	Kirk Brown	Contract to provide facilitation and implementation of high-quality environmental literacy in California Public Schools during the 2018-2019 Fiscal Year	PO19-02363
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Therapeutic Pathways Inc.	\$194,480.36	10/4/2018	Brandie Brunni	Estimated cost for contracted services for Special Education students during the 2018-2019 Fiscal Year	PO19-02724
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	EPN Enterprises Inc.	\$200,000.00	10/18/2018	Brandie Brunni	Contracted services for additional LVN services for Special Education students during the 2018-2019 Fiscal Year	PO19-02930
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Easter Seals Superior California	\$40,075.00	10/23/2018	Brandie Brunni	Estimated cost for contracted services for Special Education students during the 2018-2019 Fiscal Year	PO19-02954
Fund 01 *01-6500-3202 *(5100)	Venture Academy (Restricted)	Charis Youth Center	\$42,092.40	1/3/2019	Kathy Focacci	Estimated cost for contracted services for students placed at Charis Youth Center during the 2018-2019 School Year	PO19-03807
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Napa Solano Co Plumbers	\$53,210.00	7/31/2018	Tony Damele	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2018-2019 Fiscal Year	PO19-03160
Fund 12 12-5035-6290 12-6127-6211 12-5035-6165	Early Childhood Education (Restricted)	Early Quality Systems LLC.	\$39,973.20	12/3/2018	Jamie Baiocchi	Contractor/Consultant shall support SJCOE in its use of a secure, web-based TQRIS Program Management and Data System during the 2018-2019 Fiscal Year	PO19-03416



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0000-2300-5205	Unrestricted	Vi Nguyen	\$441.51 Daily	\$476.34 Daily	Ed Babakhan	Position changed from Coordinator IV position in Information Technology to Director I Applications Services position in Information Technology. Increase of \$10,170.96.	26224
09-0000-1300-3800	Unrestricted	Joshua Brigham	\$445.04 Daily	\$478.94 Daily	Kathleen Focacci	Position changed from Teacher position at Venture Academy to Coordinator IV position in Venture Academy. Increase of \$31,693.04.	25841
01-0000-1300-7204	Unrestricted	Annie Cunial	\$519.53 Daily	\$557.48 Daily	Kirk Brown	Position changed from Coordinator IV position in Student Activities and Events to Director II in Outdoor Education Sky Mountain. Increase of \$18,037.30.	30311
01-3025-2400-3350	Restricted	Monica Mendoza	\$150.16 Daily	\$170.49 Daily	Mark Yost	Position changed from Job Developer/Job Coach position in Special Education Local Plan Area to Student Services Transition Specialist position in County Operated Schools/Programs. Increase of \$14,956.21.	29821
12-5210-2400-6956 12-5211-2400-6956	Restricted	My Duong	\$163.80 Daily	\$209.63 Daily	Jamie Baiocchi	Position changed from Administrative Assistant position in Head Start of San Joaquin to Data Support Specialist position in Head Start San Joaquin. Increase of \$15,578.12.	30298
01-0000-2300-5217 01-0000-2300-5205	Unrestricted	Dimel Kiryakous	\$387.69 Daily	\$441.51 Daily	Jerald Creel	Position reclassified from a Program Manager I position to a Coordinator IV position in Information Technology. Increase of \$15,757.79.	30828
01-6500-1330-1600 01-6500-1330-2060 01-6500-1330-2070 01-6500-1330-1500	Restricted	Brandie Brunni	\$725.74 Daily	\$764.94 Daily	James Mousalimas	Position changed from Division Director position in Special Education to Assistant Superintendent in Special Education Local Plan Area. Increase of \$11,302.24.	29765
09-0000-2300-3800	Unrestricted	Ryan Flores	\$182.49 Daily	\$363.22 Daily	Kathleen Focacci	Position changed from Student Services Nutrition Specialist position in Alternative Education to Program Manager III position at Venture Academy. Increase of \$43,596.16.	29524
01-0000-2300-5216	Unrestricted	Jonathan Elson	\$291.88 Daily	\$441.51 Daily	Vi Nguyen	Position changed from Applications Prog/Analyst position in Information Technology to Coordinator IV position in Information Technology. Increase of \$29,306.62.	26224
09-0240-2400-8100 01-0240-2400-3922	Unrestricted	Victoria Coit	\$105.78 Daily	\$143.03 Daily	Elsa Gonzales	Position changed from Instructional Assistant in Special Education to Student Services Clerk position in County Operated Schools/Programs. Increase of \$33,320.95.	30376
01-6500-1300-1600	Restricted	Monica Filoso	\$557.48 Daily	\$614.14 Daily	Brandie Brunni	Position changed from Special Education Director II to Division Director position in Special Education. Increase of \$15,676.68.	29765



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
2003 Ford Taurus #1165740	1	2/5/2019
2005 Ford Taurus #1169769	1	12/4/2018
2006 Ford Taurus #1192197	1	2/5/2019
2006 Ford Taurus #1208932	1	2/5/2019
2-Drawer Filing Cabinet	1	12/5/2018
AGS Basic English Composition	2	12/14/2018
AGS Basic Math Skills	9	12/14/2018
AGS Basic Math Skills Teacher's Edition	1	12/14/2018
AGS Geometry	1	12/14/2018
AGS Pre-Algebra	8	12/14/2018
AGS Pre-Algebra Teacher's Edition	1	12/14/2018
AGS United States History	1	12/14/2018
Algebra 1	1	12/14/2018
Algebra 1 Concepts and Skills	2	12/14/2018
Algebra 1 Concepts and Skills California Teacher's Edition	2	12/14/2018
Beyond The Chocolate War	1	12/14/2018
Bookcase with 2-Drawer Cabinet	1	1/7/2019
BookLink K-12 Version 1.0	1	12/14/2018
Bookshelf	1	11/9/2018
Bookshelf	1	1/7/2019
Buried Onions	1	12/14/2018
California Treasures 1.1	1	12/14/2018
California Treasures 1.3	1	12/14/2018
California Treasures 2.1	3	12/14/2018
California Treasures 2.2	6	12/14/2018
California Treasures 3.1	5	12/14/2018
California Treasures 3.2	5	12/14/2018
California Treasures 6	11	12/14/2018
Chair	7	1/11/2019
Conference Table	1	1/7/2019
Credenza	1	11/9/2018
Cultures: Similarities & Differences	1	12/14/2018
Desk	2	11/7/2018
Eggshell metal Filing Drawer Unit	1	11/26/2018
Glencoe California Algebra Readiness Concepts, Skills, and Problem Solving	4	12/14/2018
Glencoe Literature California Treasures Courses 4 and 5 Teach, Use, and Succeed	1	12/14/2018
Glencoe Literature California Treasures Course 4	1	12/14/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Glencoe Literature California Treasures Course 4 Teacher Edition	1	12/14/2018
Glencoe Literature California Treasures Course 5	10	12/14/2018
Glencoe Literature California Treasures Course 5 Classroom Presentation Toolkit	1	12/14/2018
Glencoe Literature California Treasures Course 5 ExamView Assessment Suite Version 6.1	1	12/14/2018
Glencoe Literature California Treasures Course 5 Teacher Edition	1	12/14/2018
Glencoe Literature Classics High School	1	12/14/2018
Glencoe Literature Course 5 Interactive Vocabulary	1	12/14/2018
Glencoe Literature Course 5 Listening Library	1	12/14/2018
Glencoe Literature Course 5 Literature Launchers	1	12/14/2018
Glencoe Literature Course 5 Media Workshop	1	12/14/2018
Glencoe Literature Course 5 Vocabulary PuzzleMaker	1	12/14/2018
Glencoe Literature Library Teacher Resources Version 1.0	1	12/14/2018
Glencoe Literature The Reader's Choice	1	12/14/2018
Glencoe Literature The Readers Choice Course 4: Teacher Wraparound Edition	1	12/14/2018
Glencoe Skill Level Up! A Skills-Based Language Arts Game The Legend of the Black Medallion Grade 10	1	12/14/2018
Grey Table Stand	2	12/5/2018
Grey Wood Bookshelf 2 - Drawer Cabinet	1	11/26/2018
Hutch	1	11/7/2018
Hutch	1	11/9/2018
Hutch	1	1/7/2019
Large Desk	3	1/7/2019
Longman Advanced American Dictionary	2	12/14/2018
L-Shape Desk	1	12/14/2018
Meeting The California Challenge Teacher's Manual English-Language Arts	1	12/14/2018
Metal Bookshelf	1	12/14/2018
Metal Filing Cabinet - Tall 4-Drawer	2	11/26/2018
Metal Top Pull/Filing Drawer Cabinet	3	11/26/2018
Mighty Times: The Legacy of Rosa Parks	1	12/14/2018
Night	3	12/14/2018
Office Chairs	8	11/7/2018
One Survivor Remembers	1	12/14/2018
Podium	1	12/14/2018
Quasar TV	1	11/8/2018



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Reading California Adventures 2.1	4	12/14/2018
Reading California Delights 2.2	4	12/14/2018
Reading California Expeditions 5	4	12/14/2018
Reading California Horizons 3.2	4	12/14/2018
Reading California Rewards 3.1	3	12/14/2018
Reading California Triumphs 6	11	12/14/2018
Sharp TV	1	11/8/2018
Short Filing Metal Cabinet - 2-Drawer	2	11/26/2018
Small 2-Drawer Wood Filing Cabinet	1	11/26/2018
Small Rolling Filing Frames	2	11/26/2018
Small Round Wood Table	1	11/26/2018
Social Studies Project: A Blue Ribbon Guide	1	12/14/2018
That Was Then, This Is Now	1	12/14/2018
The Chocolate War	1	12/14/2018
The Glencoe Reader American Literature	10	12/14/2018
The Outsiders	12	12/14/2018
The Pelican Brief	1	12/14/2018
The Shadow of Hate: A History of Intolerance in America	3	12/14/2018
Top Pull Storage and Filing Drawer Cabinet	1	11/26/2018
Top Pull Storage and Filing Metal Cabinet	1	11/26/2018
Vietnam A World Beneath the Way	1	12/14/2018
Webster's Middle School Dictionary	4	12/14/2018
When She Was Good	1	12/14/2018
Wonders of Science The Human Body	1	12/14/2018
Wood Bookshelf	1	12/14/2018
Wood Bottom Storage	1	11/26/2018
Wood Hutch with Glass Doors	2	11/26/2018
Wood Top Bookshelf with Storage	1	11/26/2018
Write Ahead	2	12/14/2018



2018-19 Second Interim Budget Assumptions

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

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on March 20, 2019, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: 
President, Board of Education

Date: 20-Mar-19

Signed: 
County Superintendent

Date: 20-Mar-19



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 First Interim Totals	Second 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):		1190.00 ADA	1190.00 ADA	1190.00 ADA
Estimated P-2 ADA:		1164.00 ADA	1164.00 ADA	1164.00 ADA
Total Change from Prior Period		\$ 11,913	\$ 1,157,856	\$ 950,155
Adjusted Budget Amount	\$ 33,014,167	33,026,080	34,183,936	35,134,091
Please describe reason(s) for changes:		COLA	COLA & Changes to UPP%	COLA & Changes to UPP%
		LCFF Changes		
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:		% \$ -	% \$ -	-3 % \$ (146,861)
One time \$ included in:		\$ 3,985,298	\$ (4,369,623)	\$ -
Plus(Minus) Other \$ changes:		\$ (5,159)	\$ (149,185)	\$ -
Total Change from Prior Period		\$ 3,980,139	\$ (4,518,808)	\$ (146,861)
Adjusted Budget Amount	\$ 5,434,045	\$ 9,414,184	\$ 4,895,376	\$ 4,748,515
Please describe reason(s) for changes:		\$3,920,198 Increase in Apprenticeship	(\$3,920,198) Back out Apprenticeship	Estimated 3% Decrease
		(\$6,352) Decrease in Lottery	(\$65,100) Back out Special Ed Local Solutions Grant	
		\$65,100 Increase in Special Ed Local Solutions Grant	(\$384,325) Back Out One-Time Mandated Cost	
		\$773 Increase in Unemployment	Estimated Decrease in Miscellaneous State Revenue	
		\$420 Increase in Education Services State/Federal Programs		

	2018-19 First Interim Totals	Second 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 % \$ (484,380)	-2 % \$ (474,692)
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 396,639	\$ -	\$ -
Total Change from Prior Period		\$ 396,639	\$ (484,380)	\$ (474,692)
Adjusted Budget Amount	\$ 23,822,355	\$ 24,218,994	\$ 23,734,614	\$ 23,259,922
Please describe reason(s) for changes:		(\$39,221) Decrease in Fremont St. Leases/Rentals	Estimated 2% Decrease	Estimated 2% Decrease
		\$102,284 Increase in Charter Fees		
		\$27,126 Increase in Fab Lab and Star Lab		
		\$224,687 Increase in Community Instructional Program		
		\$82,270 Increase in Durham Ferry STEM and STEM Camps		
		\$63,885 Increase in Ed Services		
		(\$74,044) Decrease in Special Ed Transportation		
		(\$40,348) Decrease in Misc. Revenues		
		\$50,000 Increase in Teacher Residency Capacity Grant		
Transfers In/Sources (8900-8979):				
Other One time \$ included in:		\$ -	\$ (20,132)	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ (20,132)	\$ -
Adjusted Budget Amount	\$ 20,132	\$ 20,132	\$ -	\$ -
Please describe reason(s) for changes:			One-time Copier Leases	

	2018-19 First Interim Totals	Second 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) :		\$ -	\$ (12,185)	\$ 53,661
Other One time \$ included in:		\$ 1,000,000	\$ (1,000,000)	\$ -
Plus(Minus) Other \$ changes:		\$ 551,921	\$ (11,271)	\$ (38,493)
Total Change from Prior Period		\$ 1,551,921	\$ (1,023,456)	\$ 15,168
Adjusted Budget Amount	\$ (5,016,182)	\$ (3,464,261)	\$ (4,487,717)	\$ (4,472,549)
Please describe reason(s) for changes:		(\$3,277) Decrease in Court/Community School Food Service	(\$12,185) Decrease in Routine Repair & Maintenance	\$53,661 Increase in Routine Repair & Maintenance
		\$518,442 Increase in Continuous Improvement and Support	\$42,000 Increase in Special Ed - Pupil Services	(\$25,075) Decrease in COSP Print Shop/Food Service/ Special Ed
		\$34,520 Increase in Student Events	(\$24,344) Decrease in COSP Print Shop/Food Service/ Special Ed	(\$7,086) Decrease in Education Grants (Student Events/ Artists)
		\$1,000,000 Increase in CEDR Relocation	(\$6,880) Decrease in Education Grants (Student Events/ Artists)	(\$2,102) Decrease in Fund 02 Economic Uncertainties
		\$2,236 Increase in Fund 02 Economic Uncertainties	(\$17,940) Decrease in Fund 02 Economic Uncertainties	(\$4,230) Decrease in Code Camp
			(\$4,107) Decrease in Code Camp	
			(\$1,000,000) Decrease in CEDR Relocation	
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ 1,551,921	\$ (1,043,588)	\$ 15,168
Adjusted Budget Amount	\$ (4,996,050)	\$ (3,444,129)	\$ (4,487,717)	\$ (4,472,549)
Total Revenues & Other Financing Sources	\$ 57,274,517	\$ 63,215,129	\$ 58,326,209	\$ 58,669,979

	2018-19 First Interim Totals	Second 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)
Step & Column included in:		_____ % \$ _____	_____ 2 % \$ _____ 171,848	_____ 2 % \$ _____ 176,036
Settlement included in:		_____ % \$ _____	_____ 2 % \$ _____ 175,285	_____ % \$ _____ -
<u>Other:</u>				
Growth Positions:		_____ FTE \$ _____	_____ FTE \$ _____ -	_____ FTE \$ _____ -
One time \$ included in:		_____ \$ _____	_____ \$ _____ (137,723)	_____ \$ _____
Plus(Minus) Other \$ changes:		_____ \$ _____ 24,301	_____ \$ _____ -	_____ \$ _____ -
Total Change from Prior Period		_____ \$ _____ 24,301	_____ \$ _____ 209,410	_____ \$ _____ 176,036
Adjusted Budget Amount	<u>\$ 8,568,108</u>	<u>\$ 8,592,409</u>	<u>\$ 8,801,819</u>	<u>\$ 8,977,855</u>
Please describe reason(s) for changes:		\$94,193 Increase in Subs/Temps	2% Estimated Step and Column	2% Estimated Step and Column
		(\$69,892) Attrition and Budget Distribution Changes	2% Estimated COLA	
			Back off 2% One-time Off Schedule	
Object 2XXX:		% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		_____ % \$ _____	_____ 2 % \$ _____ 312,791	_____ 2 % \$ _____ 320,553
Settlement included in:		_____ % \$ _____	_____ 2 % \$ _____ 319,047	_____ % \$ _____ -
<u>Other:</u>				
Growth Positions:		_____ 1.5 FTE \$ _____ 37,727	_____ FTE \$ _____ -	_____ FTE \$ _____ -
One time \$ included in:		_____ \$ _____	_____ \$ _____ (243,751)	_____ \$ _____
Plus(Minus) Other \$ changes:		_____ \$ _____ (52,646)	_____ \$ _____ -	_____ \$ _____ -
Total Change from Prior Period		_____ \$ _____ (14,919)	_____ \$ _____ 388,087	_____ \$ _____ 320,553
Adjusted Budget Amount	<u>\$ 15,654,458</u>	<u>\$ 15,639,539</u>	<u>\$ 16,027,626</u>	<u>\$ 16,348,179</u>
Please describe reason(s) for changes:		(\$23,341) Abolished Positions (.85 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
		(\$73,728) Deferred Position (2.0 FTE)	2% Estimated COLA	
		\$37,727 New Positions (1.5 FTE)	Back off 2% One-time Off Schedule	
		\$181,339 Subs/Temps		
		(\$136,916) Attrition and Budget Distribution Changes		

	2018-19 First Interim Totals	Second 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)
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 165,622
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ -	%	\$ 531,009
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (35,047)	%	\$ -
Total \$ Change in Statutory		\$ (35,047)		\$ 696,631
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	%	\$ (32,301)	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ (13,816)	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes/No
Total \$ Change in H & W		\$ (46,117)		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ (81,164)		\$ 696,631
One time benefit \$ included above:		\$ -		\$ -
Total Change from Prior Period		\$ (81,164)		\$ 612,414
Adjusted Budget Amount	\$ 9,353,208	\$ 9,272,044	\$ 9,968,675	\$ 10,581,089
Please describe changes next page:		\$34,391 Subs/Temps	Estimated Step & Column & Benefit Increases	Estimated Step & Column & Benefit Increases
		(\$85,581) Attrition and Budget Distribution	STRS Rate Increase (16.28% to 18.13%)	STRS Rate Increase (18.13% to 19.1%)
		(\$16,158) +/- Positions	PERS Rate Increase (18.062% to 20.7%)	PERS Rate Increase (20.7% to 23.4%)
Object 4XXX:				
% Increase(Decrease) included in:	%	\$ -	-5 %	\$ (358,710)
Flat \$ Increase(Decrease) included in:		\$ 4,477,278		\$ -
One time \$ included in:		\$ -		\$ -
Total Change from Prior Period		\$ 4,477,278		\$ (358,710)
Adjusted Budget Amount	\$ 2,696,922	\$ 7,174,200	\$ 6,815,490	\$ 6,815,490
Please describe reason(s) for changes:		\$9,614 Increase in Textbooks and Books	Estimated 5% Decrease	N/A
		\$4,056,397 Increase in Materials and Supplies		
		\$411,267 Increase in Non-Capitalized Equipment		

	2018-19 First Interim Totals	Second Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<u>EXPENSES Cont.:</u>				
<u>Object 5XXX:</u>				
% Increase(Decrease) included in:		% \$ -	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ (835,119)	\$
One time \$ included in:		\$ (265,055)	\$ -	\$
Total Change from Prior Period		\$ (265,055)	\$ (835,119)	\$ -
Adjusted Budget Amount	\$ 18,828,726	\$ 18,563,671	\$ 17,728,552	\$ 17,728,552

Please describe reason(s) for changes:

\$190,659 Increase in Other Operating Costs	Estimated Decrease in Other Operating Expenses	N/A
\$88,971 Increase in Travel/Legal/Dues/Insurance/ Communications/Printing/Postage		
\$40,725 Increase in Subagreements/Contracted Services		
\$8,629 Increase in Facility Rents/Leases		
(\$17,185) Decrease in Repairs		
(\$576,854) Decrease in Direct Cost Services		

Object 6XXX:

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$	\$ -	\$ -
One time \$ included in:		\$ 3,782,438	\$ (8,375,267)	\$ (2,766,422)
Total Change from Prior Period		\$ 3,782,438	\$ (8,375,267)	\$ (2,766,422)
Adjusted Budget Amount	\$ 15,658,517	\$ 19,440,955	\$ 11,065,688	\$ 8,299,266

Please describe reason(s) for changes:

EXPENSES Cont.:

Object 6XXX Cont.:

\$3,258,166 Increase in Teachrs College of San Joaquin Building Expenses	Decrease in One-time Building Expenses	Decrease in One-time Building Expenses
\$400,000 Increase in CEDR Relocation		
\$104,013 Increase in Conservation Corp Building		
\$20,259 Increase in Miscellaneous Expenses		

	2018-19 First Interim Totals	Second 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:		\$ -	\$ -	\$ -
One time \$ included in:		\$ 1,000,000	\$ (1,014,189)	\$ (25,525)
Total Change from Prior Period		\$ 1,000,000	\$ (1,014,189)	\$ (25,525)
Adjusted Budget Amount	\$ 531,649	\$ 1,531,649	\$ 517,460	\$ 491,935
Please describe reason(s) for changes:		Increase in QZABs	(\$1,014,189) Decrease in Debt Services and QZABs	(\$25,525) Decrease in Debt Services
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (215,718)	\$ (165,000)	\$ (143,744)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (215,718)	\$ (165,000)	\$ (143,744)
Adjusted Budget Amount	\$ (7,751,811)	\$ (7,967,529)	\$ (8,132,529)	\$ (8,276,273)
Please describe reason(s) for changes:		Increase in Expenses	Increase in Expenses	Increase in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 206,544	\$ 407,690	\$ 25,825
One time \$ included in:		\$ -	\$ (2,230,867)	\$ -
Total Change from Prior Period		\$ 206,544	\$ (1,823,177)	\$ 25,825
Adjusted Budget Amount	\$ 2,365,401	\$ 2,571,945	\$ 748,768	\$ 774,593
Please describe reason(s) for changes:		\$157,000 Increase in Contribution to Adults in Corrections from COSP	(\$2,230,867) One-Time Retiree Benefit Contribution \$420,820 Contribution to Building Futures Academy from COSP	Contribution to Building Futures Academy from COSP
		\$49,544 Increase in Contribution to Building Futures Academy from COSP	(\$13,130) Miscellaneous Contributions	
Total Expenditures & Other Financing Uses	\$ 65,905,178	\$ 74,818,883	\$ 63,541,549	\$ 61,740,686
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (8,630,661)	\$ (11,603,754)	\$ (5,215,340)	\$ (3,070,707)



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 First Interim Totals	Second 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		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 3,659,109	\$ 3,659,109	\$ 3,659,109	\$ 3,659,109
Please describe reason(s) for changes:			N/A	N/A
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$ -	-5 % \$ (460,718)	-2 % \$ (175,073)
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 200,053	\$ -	\$ -
Total Change from Prior Period		\$ 200,053	\$ (460,718)	\$ (175,073)
Adjusted Budget Amount	\$ 9,014,304	\$ 9,214,357	\$ 8,753,639	\$ 8,578,566
Please describe reason(s) for changes:		\$15,830 Increase in SELPA ADR	Estimated Decrease in RSDSS and Migrant Ed Programs	Estimated 2% Decrease
		\$16,143 Increase in COSP Title I		
		(\$202) Decrease in NCLB Teacher Quality Title II		
		\$65,389 Increase in COSP Title IV Part A - ESSA		
		\$102,893 Increase in Title III ELA		
State Revenue (8300-8599):				
COLA % Used for:		% \$ -	-5 % \$ (813,769)	-5 % \$ (773,081)
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 689,782	\$ -	\$ -
Total Change from Prior Period		\$ 689,782	\$ (813,769)	\$ (773,081)
Adjusted Budget Amount	\$ 15,585,602	\$ 16,275,384	\$ 15,461,615	\$ 14,688,534
Please describe reason(s) for changes:		(\$8,436) Decrease in SELPA Out of Home Care	Estimated 5% Decrease	Estimated 5% Decrease
		(\$2,229) Decrease in COSP Lottery Restricted		
		\$992 Increase in VAFS Mental Health Services		
		(\$34,227) Decrease in CREEC Environmental Education		
		\$72,218 Increase in SJCOE Classified Block Grant		
		\$500,000 Increase in LCFF Evaluation Rubrics for LCAP		
		\$125,000 Increase in CalCRN CS Mobile App		
		(\$2,056) Decrease in Forest Health Program		
		\$38,520 Increase in STEM Department of Water Resources		

	2018-19 First Interim Totals	Second Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
REVENUE Cont.:				
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ -	\$ 12,185	\$ (53,661)
Other One time \$ included in:		\$ (1,000,000)	\$ 1,000,000	\$ -
Plus(Minus) Other \$ changes:		\$ (551,921)	\$ 11,271	\$ 38,493
Total Change from Prior Period		\$ (1,551,921)	\$ 1,023,456	\$ (15,168)
Adjusted Budget Amount	\$ 5,016,182	\$ 3,464,261	\$ 4,487,717	\$ 4,472,549
Please describe reason(s) for changes:		\$3,277 Increase in Court/Community School Food Service	\$12,185 Increase in Routine Repair & Maintenance	(\$53,661) Decrease in Routine Repair & Maintenance
		(\$518,442) Decrease in Continuous Improvement and Support	(\$42,000) Decrease in Special Ed - Pupil Services	\$25,075 Increase in COSP Print Shop/Food Service/
		(\$34,520) Decrease in Student Events	\$24,344 Increase in COSP Print Shop/Food Service/	Special Ed
		(\$1,000,000) Decrease in CEDR Relocation	Special Ed	\$7,086 Increase in Education Grants (Student Events/
		(\$2,236) Decrease in Fund 02 Economic Uncertainties	\$6,880 Increase in Education Grants (Student Events/	Artists)
			Artists)	\$2,102 Increase in Fund 02 Economic Uncertainties
			\$17,940 Increase in Fund 02 Economic Uncertainties	\$4,230 Increase in Code Camp
			\$4,107 Increase in Code Camp	
			\$1,000,000 Increase in CEDR Relocation	
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ (1,551,921)	\$ 1,023,456	\$ (15,168)
Adjusted Budget Amount	\$ 5,016,182	\$ 3,464,261	\$ 4,487,717	\$ 4,472,549
Total Revenues & Other Financing Sources	\$ 85,641,326	\$ 86,132,463	\$ 84,008,255	\$ 82,012,010

	2018-19 First Interim Totals	Second 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)
Step & Column included in:	%	\$	2 %	\$ 360,421
Settlement included in:	%	\$	2 %	\$ 367,630
Other:				
Growth Positions:	1.0 FTE	\$ 48,307	FTE	\$ -
One time \$ included in:		\$		\$ (283,202)
Plus(Minus) Other \$ changes:		\$ (157,937)		\$ -
Total Change from Prior Period		\$ (109,630)		\$ 369,318
Adjusted Budget Amount	\$ 18,130,685	\$ 18,021,055	\$ 18,465,904	\$ 18,835,222
Please describe reason(s) for changes:				
		\$48,307 New Positions (1.0 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
		\$18,479 Subs/Temps	2% Estimated COLA	
		(\$176,416) Attrition and Budget Distribution Changes	Back off 2% One-time Off Schedule	
Object 2XXX:				
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	%	\$	2 %	\$ 453,842
Settlement included in:	%	\$	2 %	\$ 462,918
Other:				
Growth Positions:	4.5 FTE	\$ 126,596	FTE	\$ -
One time \$ included in:		\$		\$ (301,184)
Plus(Minus) Other \$ changes:		\$ (363,295)		\$ -
Total Change from Prior Period		\$ (236,699)		\$ 466,153
Adjusted Budget Amount	\$ 22,928,780	\$ 22,692,081	\$ 23,307,657	\$ 23,773,810
Please describe reason(s) for changes:				
		(\$161,898) Deferred Positions (4.0 FTE)	Estimated 2% Step and Column	Estimated 2% Step and Column
		\$126,596 New Positions (4.5 FTE)	2% Estimated COLA	
		\$198,233 Subs/Temps	Back off 2% One-time Off Schedule	
		(\$273,034) Attrition and Budget Distribution Changes		

	2018-19 First Interim Totals	Second Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 287,521
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ -	%	\$ 964,153
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (177,010)	%	\$ -
Total \$ Change in Statutory		\$ (177,010)		\$ 1,251,674
Change in Health & Welfare :				\$ 1,011,046
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	%	\$ (166,533)	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 8,168	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ (158,365)		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ (335,375)		\$ 1,251,674
One time benefit \$ included above:		\$ -		\$ -
Total Change from Prior Period		\$ (335,375)		\$ 1,251,674
Adjusted Budget Amount	\$ 15,958,108	\$ 15,622,733	\$ 16,874,407	\$ 17,885,453
Please describe changes next page:				
		(\$25,313) Subs/Temps	Estimated Step & Column & Benefit Increases	Estimated Step & Column & Benefit Increases
		(\$317,590) Attrition and Budget Distribution	STRS Rate Increase (16.28% to 18.13%)	STRS Rate Increase (18.13% to 19.1%)
		(\$640) +/- Positions	PERS Rate Increase (18.062% to 20.7%)	PERS Rate Increase (20.7% to 23.4%)
-				
Object 4XXX:				
% Increase(Decrease) included in:	%	\$ -	-5 %	\$ (138,442)
Flat \$ Increase(Decrease) included in:		\$ 248,798		\$ -
One time \$ included in:		\$ -		\$ -
Total Change from Prior Period		\$ 248,798		\$ (138,442)
Adjusted Budget Amount	\$ 2,520,047	\$ 2,768,845	\$ 2,630,403	\$ 2,630,403
Please describe reason(s) for changes:				
		\$293,956 Increase in Textbooks and Books	Estimated 5% Decrease	N/A
		(\$75,650) Decrease in Materials and Supplies		
		\$30,492 Increase in Non-Capitalized Equipment		

	2018-19 First Interim Totals	Second Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% \$ -	8 % \$ 1,742,137	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 2,252,605	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 2,252,605	\$ 1,742,137	\$ -
Adjusted Budget Amount	\$ 19,880,373	\$ 22,132,978	\$ 23,875,115	\$ 23,875,115

Please describe reason(s) for changes:

\$1,363,548 Increase in Subagreements/Contracted Services	Estimated 8% Increase	N/A
\$96,637 Increase in Travel/Legal/Dues/Insurance/ Communications/Printing/Postage		
\$11,269 Increase in Utilities		
\$134,268 Increase in Facility Rents/Leases		
\$56,816 Increase in Other Operating Costs		
\$13,213 Increase in Repairs		
\$576,854 Increase in Direct Cost Services		

Object 6XXX:

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ (181,486)	\$ (90,743)
Total Change from Prior Period		\$ -	\$ (181,486)	\$ (90,743)
Adjusted Budget Amount	\$ 362,973	\$ 362,973	\$ 181,487	\$ 90,744

Please describe reason(s) for changes:

N/A	Decrease in One-time Capital Outlay	Decrease in One-time Capital Outlay
-----	-------------------------------------	-------------------------------------

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 7,400	\$ (6,771)	\$ (6,050)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 7,400	\$ (6,771)	\$ (6,050)
Adjusted Budget Amount	\$ 124,408	\$ 131,808	\$ 125,037	\$ 118,987

Please describe reason(s) for changes:

\$6,824 Increase in Special Ed Transfers Out	Decrease in Debt Services - Principal and Interest	Decrease in Debt Services - Principal and Interest
\$576 Increase in Debt Services - Principal and Interest		

	2018-19 First Interim Totals	Second 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:		\$ 170,816	\$ 198,593	\$ 143,744
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 170,816	\$ 198,593	\$ 143,744
Adjusted Budget Amount	\$ 6,539,192	\$ 6,710,008	\$ 6,908,601	\$ 7,052,345
Please describe reason(s) for changes:		Decrease in Expenses	Decrease in Expenses	Decrease in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 9,000	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 9,000	\$ -	\$ -
Adjusted Budget Amount	\$ 168,000	\$ 177,000	\$ 177,000	\$ 177,000
Please describe reason(s) for changes:		\$9,000 Increase in VAFS Fundraising	N/A	N/A
Total Expenditures & Other Financing Uses	\$ 86,612,566	\$ 88,619,481	\$ 92,545,611	\$ 94,439,079
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (971,240)	\$ (2,487,018)	\$ (8,537,356)	\$ (12,427,069)



2018-19 Second Interim Budget Assumptions

San Joaquin County Office of Education
Components of Ending Fund Balance

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

	Second Interim		Projected		Projected	
	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	\$ 69,229,945	\$ 24,849,901	\$ 64,014,605	\$ 16,312,545	\$ 60,943,898	\$ 3,885,476
COMPONENTS OF ENDING FUND BALANCE:						
<u>Reserved Amounts</u>	<u>Must Agree to Components of Fund Balance Form 01 pg 2</u>					
Revolving Cash	9711 <u>2,825</u>	\$ <u>-</u>	\$ <u>2,825</u>	\$ <u>-</u>	\$ <u>2,825</u>	\$ <u>-</u>
Stores	9712 <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Prepaid Expenditures	9713 <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
General Reserve (EC 42124)	9730 <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Legally Restricted Balances	9740 <u>-</u>	\$ <u>24,849,901</u>	\$ <u>-</u>	\$ <u>16,312,545</u>	\$ <u>-</u>	\$ <u>3,885,476</u>
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789 <u>3,268,768</u>	\$ <u>-</u>	\$ <u>3,121,743</u>	\$ <u>-</u>	\$ <u>3,123,595</u>	\$ <u>-</u>
Total Other Designations	9780 <u>54,025,691</u>	\$ <u>-</u>	\$ <u>50,025,691</u>	\$ <u>-</u>	\$ <u>48,025,691</u>	\$ <u>-</u>
Undesignated/Unappropriated	9790 <u>11,932,661</u>	\$ <u>-</u>	\$ <u>10,864,346</u>	\$ <u>-</u>	\$ <u>9,791,787</u>	\$ <u>-</u>

Please attach additional sheets as necessary.

Prepared By:

Terrell Martinez, Division Director, COE Business Services

Chief Business Official Signature or DSSD Superintendent Signature:

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		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				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Charter Schools Special Revenue Fund				GS
MYPIO	Multiyear Projections - Adult Education Fund				GS
MYPIO	Multiyear Projections - Child Development 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	31,172,026.00	33,026,080.00	19,422,318.40	33,026,080.00	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	3,216,315.00	9,414,184.00	8,902,490.68	9,414,184.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,232,370.00	24,218,994.00	8,913,919.52	24,218,994.00	0.00	0.0%
5) TOTAL, REVENUES			57,620,711.00	66,659,258.00	37,238,728.60	66,659,258.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,244,287.00	8,592,409.00	4,596,281.52	8,592,409.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,395,179.00	15,639,539.00	8,654,615.65	15,639,539.00	0.00	0.0%
3) Employee Benefits		3000-3999	9,175,151.00	9,272,044.00	4,964,659.28	9,272,044.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,214,669.00	7,174,200.00	952,486.33	7,174,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,127,374.00	18,563,671.00	6,020,732.02	18,563,671.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,430,214.00	19,440,955.00	2,118,394.53	19,440,955.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	532,784.00	1,531,649.00	1,157,325.55	1,531,649.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,775,472.00)	(7,967,529.00)	(2,295,405.36)	(7,967,529.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			65,344,186.00	72,246,938.00	26,169,089.52	72,246,938.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,723,475.00)	(5,587,680.00)	11,069,639.08	(5,587,680.00)		
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	2,252,914.00	2,571,945.00	0.00	2,571,945.00	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	(4,935,400.00)	(3,464,261.00)	(1,952,641.00)	(3,464,261.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,188,314.00)	(6,016,074.00)	(1,932,509.48)	(6,016,074.00)		

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)			(14,911,789.00)	(11,603,754.00)	9,137,129.60	(11,603,754.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,979,545.00	80,833,699.00		80,833,698.95	(0.05)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,979,545.00	80,833,699.00		80,833,698.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,979,545.00	80,833,699.00		80,833,698.95		
2) Ending Balance, June 30 (E + F1e)			62,067,756.00	69,229,945.00		69,229,944.95		
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	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	47,733,839.00	54,025,691.00		54,025,691.20		
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					
Lottery	1100	9780	917,569.00					
QZABs	0000	9780		942,518.00				
Court & Community Schools	0000	9780		3,114,145.00				
Buildings	0000	9780		11,065,689.00				
CEDR & Ed-Join	0000	9780		3,156,042.00				
Deferred Maintenance	0000	9780		10,362,363.00				
Education Services	0000	9780		2,005,976.00				
Mandated Costs	0000	9780		3,609,010.00				
Misc. Ending Balances & Reserves	0000	9780		18,965,600.00				
Lottery	1100	9780		804,348.00				
QZABs	0000	9780				942,518.00		
Court & Community Schools	0000	9780				3,114,145.00		
Buildings	0000	9780				11,065,689.00		
CEDR & Ed-Join	0000	9780				3,156,042.00		
Deferred Maintenance	0000	9780				10,362,363.00		
Education Services	0000	9780				2,005,976.00		
Mandated Costs	0000	9780				3,609,010.00		
Misc. Ending Balances & Reserves	0000	9780				18,965,600.00		
Lottery	1100	9780				804,348.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,978,697.00	3,268,768.00		3,268,768.00		

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)
Unassigned/Unappropriated Amount		9790	11,352,395.00	11,932,661.00		11,932,660.75		

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	19,419,030.00	10,829,094.00	19,419,030.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,236,494.00	5,218,422.00	2,472,035.00	5,218,422.00	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	44,421.02	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	5,394,228.27	10,184,116.00	0.00	0.0%
Unsecured Roll Taxes		8042	547,620.00	579,307.00	524,332.86	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	157,736.60	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	38,462,575.00	19,422,318.40	38,462,575.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	2,682,495.00	3,441,036.00	0.00	3,441,036.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(4,236,494.00)	(5,218,422.00)	0.00	(5,218,422.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(3,533,026.00)	(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			31,172,026.00	33,026,080.00	19,422,318.40	33,026,080.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
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						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	2,624,622.00	8,334,603.00	8,334,603.00	8,334,603.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	230,835.00	631,650.00	439,489.00	631,650.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	315,637.00	336,417.00	126,498.68	336,417.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	45,221.00	111,514.00	1,900.00	111,514.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,216,315.00	9,414,184.00	8,902,490.68	9,414,184.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	10,900.00	10,900.00	2,500.00	10,900.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,229,949.00	2,347,606.00	173,294.70	2,347,606.00	0.00	0.0%
Interest		8660	1,382,558.00	1,385,174.00	1,069,650.52	1,385,174.00	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	3,855,232.00	3,860,007.00	2,359,559.26	3,860,007.00	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	7,406,743.00	8,230,827.00	4,161,260.62	8,230,827.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	(68.58)	0.00	0.00	0.0%
Tuition		8710	8,346,988.00	8,384,480.00	1,147,723.00	8,384,480.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,232,370.00	24,218,994.00	8,913,919.52	24,218,994.00	0.00	0.0%
TOTAL, REVENUES			57,620,711.00	66,659,258.00	37,238,728.60	66,659,258.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	4,959,955.00	5,208,630.00	2,764,177.33	5,208,630.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,226,885.00	3,326,332.00	1,829,822.94	3,326,332.00	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			8,244,287.00	8,592,409.00	4,596,281.52	8,592,409.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Classified Support Salaries		2200	1,544,491.00	1,567,321.00	753,002.04	1,567,321.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,477,531.00	5,701,865.00	3,227,888.91	5,701,865.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,633,190.00	7,598,626.00	4,258,126.49	7,598,626.00	0.00	0.0%
Other Classified Salaries		2900	738,467.00	770,227.00	415,598.21	770,227.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,395,179.00	15,639,539.00	8,654,615.65	15,639,539.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,323,432.00	1,391,162.00	688,667.64	1,391,162.00	0.00	0.0%
PERS		3201-3202	2,571,941.00	2,553,345.00	1,348,808.21	2,553,345.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,226,226.00	1,239,813.00	650,394.38	1,239,813.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,057,838.00	3,069,755.00	1,713,856.88	3,069,755.00	0.00	0.0%
Unemployment Insurance		3501-3502	53,183.00	56,721.00	30,400.64	56,721.00	0.00	0.0%
Workers' Compensation		3601-3602	458,902.00	462,891.00	250,999.65	462,891.00	0.00	0.0%
OPEB, Allocated		3701-3702	118,441.00	124,203.00	68,953.15	124,203.00	0.00	0.0%
OPEB, Active Employees		3751-3752	330,311.00	339,277.00	184,975.72	339,277.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,877.00	34,877.00	27,603.01	34,877.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,175,151.00	9,272,044.00	4,964,659.28	9,272,044.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	250.00	250.00	0.00	250.00	0.00	0.0%
Books and Other Reference Materials		4200	33,071.00	43,458.00	15,576.66	43,458.00	0.00	0.0%
Materials and Supplies		4300	1,753,598.00	6,223,899.00	561,510.69	6,223,899.00	0.00	0.0%
Noncapitalized Equipment		4400	427,750.00	906,593.00	375,398.98	906,593.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,214,669.00	7,174,200.00	952,486.33	7,174,200.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,996,785.00	5,954,578.00	2,508,771.31	5,954,578.00	0.00	0.0%
Travel and Conferences		5200	463,025.00	490,102.00	274,257.16	490,102.00	0.00	0.0%
Dues and Memberships		5300	102,175.00	109,470.00	86,178.72	109,470.00	0.00	0.0%
Insurance		5400-5450	283,188.00	285,350.00	494,285.50	285,350.00	0.00	0.0%
Operations and Housekeeping Services		5500	936,374.00	930,641.00	407,357.61	930,641.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,342,179.00	5,683,822.00	1,410,855.19	5,683,822.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,461,557.00)	(3,728,211.00)	(2,285,114.64)	(3,728,211.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(90,094.00)	13,930.00	2,276.00	13,930.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,614,942.00	7,868,961.00	2,991,989.83	7,868,961.00	0.00	0.0%
Communications		5900	940,357.00	955,028.00	129,875.34	955,028.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,127,374.00	18,563,671.00	6,020,732.02	18,563,671.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	15,015.00	6,200.00	15,015.00	0.00	0.0%
Land Improvements		6170	0.00	370,000.00	19,082.91	370,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,636,701.00	17,578,570.00	1,374,931.81	17,578,570.00	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	672,013.00	1,222,870.00	587,438.49	1,222,870.00	0.00	0.0%
Equipment Replacement		6500	121,500.00	254,500.00	130,741.32	254,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,430,214.00	19,440,955.00	2,118,394.53	19,440,955.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	106,379.00	106,405.00	48,986.96	106,405.00	0.00	0.0%
Other Debt Service - Principal		7439	426,405.00	1,425,244.00	1,108,338.59	1,425,244.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			532,784.00	1,531,649.00	1,157,325.55	1,531,649.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,551,544.00)	(6,710,008.00)	(1,967,493.20)	(6,710,008.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,223,928.00)	(1,257,521.00)	(327,912.16)	(1,257,521.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,775,472.00)	(7,967,529.00)	(2,295,405.36)	(7,967,529.00)	0.00	0.0%
TOTAL, EXPENDITURES			65,344,186.00	72,246,938.00	26,169,089.52	72,246,938.00	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	2,230,867.00	2,549,898.00	0.00	2,549,898.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,252,914.00	2,571,945.00	0.00	2,571,945.00	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	(5,144,463.00)	(4,672,346.00)	(1,952,641.00)	(4,672,346.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	209,063.00	1,208,085.00	0.00	1,208,085.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,935,400.00)	(3,464,261.00)	(1,952,641.00)	(3,464,261.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,188,314.00)	(6,016,074.00)	(1,932,509.48)	(6,016,074.00)	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 (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	9,214,357.00	2,950,682.34	9,214,357.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,977,911.00	16,275,384.00	6,829,107.59	16,275,384.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,727,972.00	53,519,352.00	26,646,116.21	53,519,352.00	0.00	0.0%
5) TOTAL, REVENUES			80,159,740.00	82,668,202.00	36,425,906.14	82,668,202.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,281,687.00	18,021,055.00	9,401,261.70	18,021,055.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,040,244.00	22,692,081.00	11,845,148.08	22,692,081.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,299,499.00	15,622,733.00	7,357,635.87	15,622,733.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,154,882.00	2,768,845.00	988,467.05	2,768,845.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,120,976.00	22,132,978.00	7,212,923.32	22,132,978.00	0.00	0.0%
6) Capital Outlay		6000-6999	88,979.00	362,973.00	167,970.55	362,973.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	108,624.00	131,808.00	60,429.85	131,808.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,551,544.00	6,710,008.00	1,967,493.20	6,710,008.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,646,435.00	88,442,481.00	39,001,329.62	88,442,481.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,486,695.00)	(5,774,279.00)	(2,575,423.48)	(5,774,279.00)		
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	177,000.00	0.00	177,000.00	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	3,464,261.00	1,952,641.00	3,464,261.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,782,400.00	3,287,261.00	1,952,641.00	3,287,261.00		

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)	(2,487,018.00)	(622,782.48)	(2,487,018.00)		
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	24,849,901.00		24,849,900.77		
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	24,849,901.00		24,849,901.12		
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	1,018,048.00	0.00	1,018,048.00	0.00	0.0%
Child Nutrition Programs		8220	287,556.00	287,556.00	72,184.65	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	1,010,814.00	741,109.55	1,010,814.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	640,812.00	712,728.00	507,990.00	712,728.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	60,857.00	90,194.00	31,191.18	90,194.00	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	4,239,670.00	1,368,221.06	4,239,670.00	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	229,985.90	494,105.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,920,831.00	9,214,357.00	2,950,682.34	9,214,357.00	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	2,964,758.00	1,623,375.00	2,964,758.00	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	135,893.00	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	5,665.46	24,482.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	103,771.00	125,798.00	14,834.36	125,798.00	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	72,980.00	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	9,939,996.00	3,151,266.21	9,939,996.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,977,911.00	16,275,384.00	6,829,107.59	16,275,384.00	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	500,406.91	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	4,502.71	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	42,516.00	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	72,000.00	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	21,219,903.00	7,575,079.59	21,219,903.00	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	5,617,262.00	2,849,519.00	5,617,262.00	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	26,285,914.00	15,602,092.00	26,285,914.00	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	53,519,352.00	26,646,116.21	53,519,352.00	0.00	0.0%
TOTAL, REVENUES			80,159,740.00	82,668,202.00	36,425,906.14	82,668,202.00	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	10,890,265.00	5,500,079.08	10,890,265.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,353,864.00	1,352,756.00	793,784.37	1,352,756.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,312,736.00	5,778,034.00	3,107,398.25	5,778,034.00	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	18,021,055.00	9,401,261.70	18,021,055.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,169,466.00	7,705,276.00	3,812,730.91	7,705,276.00	0.00	0.0%
Classified Support Salaries		2200	743,409.00	699,161.00	368,592.22	699,161.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,997,145.00	2,047,976.00	1,080,402.07	2,047,976.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,943,752.00	4,866,884.00	2,710,320.82	4,866,884.00	0.00	0.0%
Other Classified Salaries		2900	7,186,472.00	7,372,784.00	3,873,102.06	7,372,784.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,040,244.00	22,692,081.00	11,845,148.08	22,692,081.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,964,045.00	3,822,154.00	1,225,833.09	3,822,154.00	0.00	0.0%
PERS		3201-3202	3,701,256.00	3,627,579.00	1,888,928.56	3,627,579.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,993,986.00	1,957,594.00	993,871.29	1,957,594.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,055,887.00	4,696,484.00	2,463,706.63	4,696,484.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,707.00	20,340.00	10,585.17	20,340.00	0.00	0.0%
Workers' Compensation		3601-3602	800,035.00	775,368.00	402,163.37	775,368.00	0.00	0.0%
OPEB, Allocated		3701-3702	208,071.00	204,438.00	107,371.65	204,438.00	0.00	0.0%
OPEB, Active Employees		3751-3752	555,512.00	518,776.00	264,914.41	518,776.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	261.70	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,299,499.00	15,622,733.00	7,357,635.87	15,622,733.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	73,985.00	381,230.00	0.00	381,230.00	0.00	0.0%
Books and Other Reference Materials		4200	67,713.00	77,722.00	13,841.22	77,722.00	0.00	0.0%
Materials and Supplies		4300	1,639,584.00	1,843,848.00	698,791.98	1,843,848.00	0.00	0.0%
Noncapitalized Equipment		4400	336,350.00	428,795.00	261,155.12	428,795.00	0.00	0.0%
Food		4700	37,250.00	37,250.00	14,678.73	37,250.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,154,882.00	2,768,845.00	988,467.05	2,768,845.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,641,252.00	7,731,678.00	1,933,405.38	7,731,678.00	0.00	0.0%
Travel and Conferences		5200	993,002.00	1,092,110.00	540,988.93	1,092,110.00	0.00	0.0%
Dues and Memberships		5300	83,606.00	86,243.00	48,348.68	86,243.00	0.00	0.0%
Insurance		5400-5450	157,153.00	164,135.00	15,571.50	164,135.00	0.00	0.0%
Operations and Housekeeping Services		5500	339,230.00	356,260.00	136,974.01	356,260.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,217,364.00	2,441,544.00	1,235,324.66	2,441,544.00	0.00	0.0%
Transfers of Direct Costs		5710	2,461,557.00	3,728,211.00	2,285,114.64	3,728,211.00	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	6,251,449.00	922,235.62	6,251,449.00	0.00	0.0%
Communications		5900	264,145.00	281,348.00	94,959.90	281,348.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,120,976.00	22,132,978.00	7,212,923.32	22,132,978.00	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	25,558.78	171,174.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	122,820.00	117,820.71	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	24,591.06	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	167,970.55	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	58,967.00	16,602.00	58,967.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	8,408.00	8,484.00	5,104.37	8,484.00	0.00	0.0%
Other Debt Service - Principal		7439	63,852.00	64,357.00	38,723.48	64,357.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			108,624.00	131,808.00	60,429.85	131,808.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,551,544.00	6,710,008.00	1,967,493.20	6,710,008.00	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	6,710,008.00	1,967,493.20	6,710,008.00	0.00	0.0%
TOTAL, EXPENDITURES			85,646,435.00	88,442,481.00	39,001,329.62	88,442,481.00	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	177,000.00	0.00	177,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,000.00	177,000.00	0.00	177,000.00	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	4,672,346.00	1,952,641.00	4,672,346.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(209,063.00)	(1,208,085.00)	0.00	(1,208,085.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,935,400.00	3,464,261.00	1,952,641.00	3,464,261.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,782,400.00	3,287,261.00	1,952,641.00	3,287,261.00	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	36,685,189.00	19,422,318.40	36,685,189.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,920,831.00	9,214,357.00	2,950,682.34	9,214,357.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,194,226.00	25,689,568.00	15,731,598.27	25,689,568.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,960,342.00	77,738,346.00	35,560,035.73	77,738,346.00	0.00	0.0%
5) TOTAL, REVENUES			137,780,451.00	149,327,460.00	73,664,634.74	149,327,460.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,525,974.00	26,613,464.00	13,997,543.22	26,613,464.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,435,423.00	38,331,620.00	20,499,763.73	38,331,620.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,474,650.00	24,894,777.00	12,322,295.15	24,894,777.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,369,551.00	9,943,045.00	1,940,953.38	9,943,045.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,248,350.00	40,696,649.00	13,233,655.34	40,696,649.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,519,193.00	19,803,928.00	2,286,365.08	19,803,928.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	641,408.00	1,663,457.00	1,217,755.40	1,663,457.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,223,928.00)	(1,257,521.00)	(327,912.16)	(1,257,521.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			150,990,621.00	160,689,419.00	65,170,419.14	160,689,419.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,210,170.00)	(11,361,959.00)	8,494,215.60	(11,361,959.00)		
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	2,748,945.00	0.00	2,748,945.00	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)	(2,728,813.00)	20,131.52	(2,728,813.00)		

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)	(14,090,772.00)	8,514,347.12	(14,090,772.00)		
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	94,079,846.00		94,079,845.72		
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	24,849,901.00		24,849,901.12		
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	54,025,691.00		54,025,691.20		
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					
Lottery	1100	9780	917,569.00					
QZABs	0000	9780		942,518.00				
Court & Community Schools	0000	9780		3,114,145.00				
Buildings	0000	9780		11,065,689.00				
CEDR & Ed-Join	0000	9780		3,156,042.00				
Deferred Maintenance	0000	9780		10,362,363.00				
Education Services	0000	9780		2,005,976.00				
Mandated Costs	0000	9780		3,609,010.00				
Misc. Ending Balances & Reserves	0000	9780		18,965,600.00				
Lottery	1100	9780		804,348.00				
QZABs	0000	9780				942,518.00		
Court & Community Schools	0000	9780				3,114,145.00		
Buildings	0000	9780				11,065,689.00		
CEDR & Ed-Join	0000	9780				3,156,042.00		
Deferred Maintenance	0000	9780				10,362,363.00		
Education Services	0000	9780				2,005,976.00		
Mandated Costs	0000	9780				3,609,010.00		
Misc. Ending Balances & Reserves	0000	9780				18,965,600.00		
Lottery	1100	9780				804,348.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,978,697.00	3,268,768.00		3,268,768.00		

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)
Unassigned/Unappropriated Amount		9790	11,352,395.00	11,932,661.00		11,932,660.40		

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	19,419,030.00	10,829,094.00	19,419,030.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,236,494.00	5,218,422.00	2,472,035.00	5,218,422.00	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	44,421.02	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	5,394,228.27	10,184,116.00	0.00	0.0%
Unsecured Roll Taxes		8042	547,620.00	579,307.00	524,332.86	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	157,736.60	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	38,462,575.00	19,422,318.40	38,462,575.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	2,682,495.00	3,441,036.00	0.00	3,441,036.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(4,236,494.00)	(5,218,422.00)	0.00	(5,218,422.00)	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	36,685,189.00	19,422,318.40	36,685,189.00	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	1,018,048.00	0.00	1,018,048.00	0.00	0.0%
Child Nutrition Programs		8220	287,556.00	287,556.00	72,184.65	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	1,010,814.00	741,109.55	1,010,814.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	640,812.00	712,728.00	507,990.00	712,728.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	60,857.00	90,194.00	31,191.18	90,194.00	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	4,239,670.00	1,368,221.06	4,239,670.00	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	229,985.90	494,105.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,920,831.00	9,214,357.00	2,950,682.34	9,214,357.00	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	2,964,758.00	1,623,375.00	2,964,758.00	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	8,581,677.00	8,470,496.00	8,581,677.00	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	5,665.46	24,482.00	0.00	0.0%
Mandated Costs Reimbursements		8550	230,835.00	631,650.00	439,489.00	631,650.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materis		8560	419,408.00	462,215.00	141,333.04	462,215.00	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	72,980.00	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	10,051,510.00	3,153,166.21	10,051,510.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,194,226.00	25,689,568.00	15,731,598.27	25,689,568.00	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	500,406.91	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	2,500.00	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	4,502.71	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	2,347,606.00	173,294.70	2,347,606.00	0.00	0.0%
Interest		8660	1,449,119.00	1,451,735.00	1,112,166.52	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	2,431,559.26	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	29,450,730.00	11,736,340.21	29,450,730.00	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	(68.58)	0.00	0.00	0.0%
Tuition		8710	13,500,723.00	14,001,742.00	3,997,242.00	14,001,742.00	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	26,285,914.00	15,602,092.00	26,285,914.00	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	77,738,346.00	35,560,035.73	77,738,346.00	0.00	0.0%
TOTAL, REVENUES			137,780,451.00	149,327,460.00	73,664,634.74	149,327,460.00	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	16,098,895.00	8,264,256.41	16,098,895.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,353,864.00	1,352,756.00	793,784.37	1,352,756.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,539,621.00	9,104,366.00	4,937,221.19	9,104,366.00	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	26,613,464.00	13,997,543.22	26,613,464.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,170,966.00	7,706,776.00	3,812,730.91	7,706,776.00	0.00	0.0%
Classified Support Salaries		2200	2,287,900.00	2,266,482.00	1,121,594.26	2,266,482.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,474,676.00	7,749,841.00	4,308,290.98	7,749,841.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,576,942.00	12,465,510.00	6,968,447.31	12,465,510.00	0.00	0.0%
Other Classified Salaries		2900	7,924,939.00	8,143,011.00	4,288,700.27	8,143,011.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,435,423.00	38,331,620.00	20,499,763.73	38,331,620.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,287,477.00	5,213,316.00	1,914,500.73	5,213,316.00	0.00	0.0%
PERS		3201-3202	6,273,197.00	6,180,924.00	3,237,736.77	6,180,924.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,220,212.00	3,197,407.00	1,644,265.67	3,197,407.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,113,725.00	7,766,239.00	4,177,563.51	7,766,239.00	0.00	0.0%
Unemployment Insurance		3501-3502	73,890.00	77,061.00	40,985.81	77,061.00	0.00	0.0%
Workers' Compensation		3601-3602	1,258,937.00	1,238,259.00	653,163.02	1,238,259.00	0.00	0.0%
OPEB, Allocated		3701-3702	326,512.00	328,641.00	176,324.80	328,641.00	0.00	0.0%
OPEB, Active Employees		3751-3752	885,823.00	858,053.00	449,890.13	858,053.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,877.00	34,877.00	27,864.71	34,877.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,474,650.00	24,894,777.00	12,322,295.15	24,894,777.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	74,235.00	381,480.00	0.00	381,480.00	0.00	0.0%
Books and Other Reference Materials		4200	100,784.00	121,180.00	29,417.88	121,180.00	0.00	0.0%
Materials and Supplies		4300	3,393,182.00	8,067,747.00	1,260,302.67	8,067,747.00	0.00	0.0%
Noncapitalized Equipment		4400	764,100.00	1,335,388.00	636,554.10	1,335,388.00	0.00	0.0%
Food		4700	37,250.00	37,250.00	14,678.73	37,250.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,369,551.00	9,943,045.00	1,940,953.38	9,943,045.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,638,037.00	13,686,256.00	4,442,176.69	13,686,256.00	0.00	0.0%
Travel and Conferences		5200	1,456,027.00	1,582,212.00	815,246.09	1,582,212.00	0.00	0.0%
Dues and Memberships		5300	185,781.00	195,713.00	134,527.40	195,713.00	0.00	0.0%
Insurance		5400-5450	440,341.00	449,485.00	509,857.00	449,485.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,275,604.00	1,286,901.00	544,331.62	1,286,901.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,559,543.00	8,125,366.00	2,646,179.85	8,125,366.00	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	2,276.00	13,930.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,468,585.00	14,120,410.00	3,914,225.45	14,120,410.00	0.00	0.0%
Communications		5900	1,204,502.00	1,236,376.00	224,835.24	1,236,376.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,248,350.00	40,696,649.00	13,233,655.34	40,696,649.00	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	15,015.00	6,200.00	15,015.00	0.00	0.0%
Land Improvements		6170	0.00	541,174.00	44,641.69	541,174.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,641,701.00	17,701,390.00	1,492,752.52	17,701,390.00	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	1,291,849.00	612,029.55	1,291,849.00	0.00	0.0%
Equipment Replacement		6500	121,500.00	254,500.00	130,741.32	254,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,519,193.00	19,803,928.00	2,286,365.08	19,803,928.00	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	58,967.00	16,602.00	58,967.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	114,787.00	114,889.00	54,091.33	114,889.00	0.00	0.0%
Other Debt Service - Principal		7439	490,257.00	1,489,601.00	1,147,062.07	1,489,601.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			641,408.00	1,663,457.00	1,217,755.40	1,663,457.00	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)	(1,257,521.00)	(327,912.16)	(1,257,521.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,223,928.00)	(1,257,521.00)	(327,912.16)	(1,257,521.00)	0.00	0.0%
TOTAL, EXPENDITURES			150,990,621.00	160,689,419.00	65,170,419.14	160,689,419.00	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	2,726,898.00	0.00	2,726,898.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,405,914.00	2,748,945.00	0.00	2,748,945.00	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)	(2,728,813.00)	20,131.52	(2,728,813.00)	0.00	0.0%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	569,191.15
6300	Lottery: Instructional Materials	463,587.29
6355	Direct Support Professional Training Program	31,430.63
6500	Special Education	12,839,725.66
6512	Special Ed: Mental Health Services	447,596.00
7338	College Readiness Block Grant	83,336.00
9010	Other Restricted Local	10,415,034.39
Total, Restricted Balance		<u>24,849,901.12</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	26,131,819.00	10,523,960.00	26,131,819.00	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	1,656,774.00	511,828.03	1,656,774.00	0.00	0.0%
4) Other Local Revenue		8600-8799	96,537.00	114,307.00	90,998.32	114,307.00	0.00	0.0%
5) TOTAL, REVENUES			26,478,721.00	27,902,900.00	11,126,786.35	27,902,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,001,687.00	9,434,822.00	5,109,928.15	9,434,822.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,309,766.00	2,532,322.00	1,353,567.34	2,532,322.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,888,533.00	5,084,782.00	2,446,197.14	5,084,782.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,414,882.00	1,682,291.00	699,440.61	1,682,291.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,338,991.00	7,821,246.00	2,363,915.74	7,821,246.00	0.00	0.0%
6) Capital Outlay		6000-6999	551,893.00	678,083.00	259,249.42	678,083.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,809.00	19,310.00	8,862.28	19,310.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,641.00	18,510.00	3,117.81	18,510.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,530,202.00	27,271,366.00	12,244,278.49	27,271,366.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			948,519.00	631,534.00	(1,117,492.14)	631,534.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	153,000.00	301,350.00	0.00	301,350.00	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	301,350.00	0.00	301,350.00		

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	932,884.00	(1,117,492.14)	932,884.00		
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	7,589,369.00		7,589,368.37		
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	94,211.00		94,210.94		
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	7,495,158.00		7,495,157.43		
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	17,189,044.00	8,799,247.00	17,189,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,141,790.00	3,616,865.00	1,717,306.00	3,616,865.00	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	1,777,386.00	0.00	1,777,386.00	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	3,548,524.00	7,407.00	3,548,524.00	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	26,131,819.00	10,523,960.00	26,131,819.00	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	289,249.00	497,763.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	477,523.00	543,587.00	124,815.65	543,587.00	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	615,424.00	97,763.38	615,424.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,718,052.00	1,656,774.00	511,828.03	1,656,774.00	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	61,572.00	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	52,970.00	29,426.32	52,970.00	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	114,307.00	90,998.32	114,307.00	0.00	0.0%
TOTAL, REVENUES			26,478,721.00	27,902,900.00	11,126,786.35	27,902,900.00		

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	8,280,297.00	4,442,431.63	8,280,297.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	177,120.00	200,155.00	118,379.84	200,155.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	960,544.00	954,370.00	549,116.68	954,370.00	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	9,434,822.00	5,109,928.15	9,434,822.00	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	41,626.64	75,341.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	249,329.00	321,777.00	172,416.89	321,777.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,323,652.00	1,403,945.00	795,221.47	1,403,945.00	0.00	0.0%
Other Classified Salaries		2900	674,030.00	731,259.00	344,302.34	731,259.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,309,766.00	2,532,322.00	1,353,567.34	2,532,322.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,886,041.00	1,920,953.00	769,175.02	1,920,953.00	0.00	0.0%
PERS		3201-3202	448,046.00	488,157.00	259,134.71	488,157.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	313,235.00	340,326.00	182,021.11	340,326.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,766,530.00	1,840,662.00	976,323.21	1,840,662.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,654.00	5,994.00	3,232.70	5,994.00	0.00	0.0%
Workers' Compensation		3601-3602	217,577.00	226,551.00	122,346.76	226,551.00	0.00	0.0%
OPEB, Allocated		3701-3702	56,558.00	59,855.00	32,314.45	59,855.00	0.00	0.0%
OPEB, Active Employees		3751-3752	194,892.00	202,284.00	101,590.98	202,284.00	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	5,084,782.00	2,446,197.14	5,084,782.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,260.00	50,714.00	0.01	50,714.00	0.00	0.0%
Books and Other Reference Materials		4200	287,000.00	276,554.00	84,074.48	276,554.00	0.00	0.0%
Materials and Supplies		4300	732,290.00	871,615.00	460,857.53	871,615.00	0.00	0.0%
Noncapitalized Equipment		4400	345,332.00	483,408.00	154,508.59	483,408.00	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	1,682,291.00	699,440.61	1,682,291.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	81,652.00	76,315.00	8,498.33	76,315.00	0.00	0.0%
Travel and Conferences		5200	87,300.00	119,137.00	63,939.24	119,137.00	0.00	0.0%
Dues and Memberships		5300	16,520.00	21,639.00	15,472.67	21,639.00	0.00	0.0%
Insurance		5400-5450	114,283.00	123,340.00	1,235.00	123,340.00	0.00	0.0%
Operations and Housekeeping Services		5500	554,477.00	542,003.00	197,238.93	542,003.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,338,677.00	2,448,424.00	298,654.07	2,448,424.00	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)	(2,276.00)	(13,930.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,083,044.00	4,404,500.00	1,741,681.57	4,404,500.00	0.00	0.0%
Communications		5900	82,968.00	99,818.00	39,471.93	99,818.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,338,991.00	7,821,246.00	2,363,915.74	7,821,246.00	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	472,083.00	259,249.42	472,083.00	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	678,083.00	259,249.42	678,083.00	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	2,285.00	1,036.59	2,285.00	0.00	0.0%
Other Debt Service - Principal		7439	15,688.00	17,025.00	7,825.69	17,025.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,809.00	19,310.00	8,862.28	19,310.00	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	18,510.00	3,117.81	18,510.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,641.00	18,510.00	3,117.81	18,510.00	0.00	0.0%
TOTAL, EXPENDITURES			25,530,202.00	27,271,366.00	12,244,278.49	27,271,366.00		

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	301,350.00	0.00	301,350.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			153,000.00	301,350.00	0.00	301,350.00	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	301,350.00	0.00	301,350.00		

Resource	Description	2018/19 Projected Year Totals
6300	Lottery: Instructional Materials	31,321.20
7338	College Readiness Block Grant	1.79
9010	Other Restricted Local	62,887.95
Total, Restricted Balance		<u>94,210.94</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	36,839,456.00	19,792,938.00	36,839,456.00	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	48,599,945.00	19,792,938.00	48,599,945.00		
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	48,599,945.00	19,792,938.00	48,599,945.00	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	48,599,945.00	19,792,938.00	48,599,945.00		
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	31,983,701.00	17,533,242.00	31,983,701.00	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	2,259,696.00	4,855,755.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,547,858.00	36,839,456.00	19,792,938.00	36,839,456.00	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	48,599,945.00	19,792,938.00	48,599,945.00		
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	2,259,696.00	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	6,077,151.00	2,059,123.00	6,077,151.00	0.00	0.0%
To County Offices								
	6500	7222	28,437,081.00	25,906,550.00	15,474,119.00	25,906,550.00	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	48,599,945.00	19,792,938.00	48,599,945.00	0.00	0.0%
TOTAL, EXPENDITURES			48,308,347.00	48,599,945.00	19,792,938.00	48,599,945.00		

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	329,017.00	337,199.00	329,017.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,000.00	41,000.00	4,907.00	41,000.00	0.00	0.0%
5) TOTAL, REVENUES			612,692.00	370,017.00	342,106.00	370,017.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	283,231.00	292,872.00	131,751.65	292,872.00	0.00	0.0%
2) Classified Salaries		2000-2999	84,571.00	90,933.00	34,799.83	90,933.00	0.00	0.0%
3) Employee Benefits		3000-3999	161,972.00	165,651.00	66,224.32	165,651.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,133.00	54,074.00	4,752.59	54,074.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,790.00	28,770.00	17,195.74	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	646.32	1,294.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	47,701.00	50,753.00	18,697.73	50,753.00	0.00	0.0%
9) TOTAL, EXPENDITURES			612,692.00	684,347.00	274,068.18	684,347.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(314,330.00)	68,037.82	(314,330.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	194,681.00	0.00	194,681.00	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	194,681.00	0.00	194,681.00		

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	(119,649.00)	68,037.82	(119,649.00)		
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	0.00		0.18		
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			118,472.00	0.00		0.18		
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			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	176,638.00	0.00	176,638.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	230,230.00	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	106,969.00	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	329,017.00	337,199.00	329,017.00	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	(983.00)	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	5,890.00	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	4,907.00	41,000.00	0.00	0.0%
TOTAL, REVENUES			612,692.00	370,017.00	342,106.00	370,017.00		

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	115,706.93	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	33,810.00	16,044.72	33,810.00	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	292,872.00	131,751.65	292,872.00	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	12,958.00	7,123.24	12,958.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,051.00	77,975.00	27,676.59	77,975.00	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	90,933.00	34,799.83	90,933.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	59,005.00	60,947.00	21,567.83	60,947.00	0.00	0.0%
PERS		3201-3202	15,078.00	15,252.00	5,261.11	15,252.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,916.00	11,188.00	4,212.26	11,188.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	61,197.00	62,054.00	28,190.47	62,054.00	0.00	0.0%
Unemployment Insurance		3501-3502	184.00	192.00	83.35	192.00	0.00	0.0%
Workers' Compensation		3601-3602	7,075.00	7,312.00	3,152.46	7,312.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,839.00	1,906.00	818.25	1,906.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,678.00	6,800.00	2,938.59	6,800.00	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	165,651.00	66,224.32	165,651.00	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	4,752.59	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	4,752.59	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	3,188.27	3,945.00	0.00	0.0%
Dues and Memberships		5300	237.00	237.00	141.40	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	870.00	1,740.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,485.00	1,485.00	523.14	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	18,600.00	10,789.00	18,600.00	0.00	0.0%
Communications		5900	0.00	2,140.00	1,683.93	2,140.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,790.00	28,770.00	17,195.74	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	75.54	152.00	0.00	0.0%
Other Debt Service - Principal		7439	1,142.00	1,142.00	570.78	1,142.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,294.00	1,294.00	646.32	1,294.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	47,701.00	50,753.00	18,697.73	50,753.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,701.00	50,753.00	18,697.73	50,753.00	0.00	0.0%
TOTAL, EXPENDITURES			612,692.00	684,347.00	274,068.18	684,347.00		

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	194,681.00	0.00	194,681.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	194,681.00	0.00	194,681.00	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	194,681.00	0.00	194,681.00		

Resource	Description	2018/19 Projected Year Totals
6015	Adults in Correctional Facilities	0.18
Total, Restricted Balance		<u>0.18</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	48,736,636.00	11,988,225.37	48,736,636.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,344,053.00	12,272,646.00	8,187,425.49	12,272,646.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,874.00	461,882.00	140,379.74	461,882.00	0.00	0.0%
5) TOTAL, REVENUES			59,547,742.00	61,471,164.00	20,316,030.60	61,471,164.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,542,046.00	1,375,919.00	743,508.98	1,375,919.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,778,939.00	2,748,389.00	1,567,310.25	2,748,389.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,339,390.00	1,800,700.00	947,240.65	1,800,700.00	0.00	0.0%
4) Books and Supplies		4000-4999	412,801.00	393,291.00	52,025.07	393,291.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,398,790.00	50,542,864.00	13,593,081.70	50,542,864.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,056,728.00	3,497,623.00	1,076,347.62	3,497,623.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,759.00	19,332.00	14,792.02	19,332.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,169,586.00	1,188,258.00	306,096.62	1,188,258.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,717,039.00	61,566,376.00	18,300,402.91	61,566,376.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(169,297.00)	(95,212.00)	2,015,627.69	(95,212.00)		
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)	(73,165.00)	2,015,627.69	(73,165.00)		
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	602,784.00		602,783.23		
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								
		9740	452,779.00	602,784.00		602,783.23		
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								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	47,749,815.00	48,736,636.00	11,988,225.37	48,736,636.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			47,749,815.00	48,736,636.00	11,988,225.37	48,736,636.00	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	6,546,303.00	9,990,620.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,457,688.00	2,282,026.00	1,641,122.49	2,282,026.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,344,053.00	12,272,646.00	8,187,425.49	12,272,646.00	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	26,857.00	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	437,209.00	113,272.74	437,209.00	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	461,882.00	140,379.74	461,882.00	0.00	0.0%
TOTAL, REVENUES			59,547,742.00	61,471,164.00	20,316,030.60	61,471,164.00		

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	1,375,919.00	743,508.98	1,375,919.00	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	1,375,919.00	743,508.98	1,375,919.00	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	1,547,731.00	910,125.05	1,547,731.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,054,874.00	825,148.00	445,271.17	825,148.00	0.00	0.0%
Other Classified Salaries		2900	554,574.00	375,510.00	211,914.03	375,510.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,778,939.00	2,748,389.00	1,567,310.25	2,748,389.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	347,048.00	304,470.00	125,187.28	304,470.00	0.00	0.0%
PERS		3201-3202	634,823.00	473,181.00	260,923.01	473,181.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	295,231.00	213,484.00	119,567.22	213,484.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	839,056.00	636,618.00	345,559.83	636,618.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,665.00	2,086.00	1,159.96	2,086.00	0.00	0.0%
Workers' Compensation		3601-3602	102,393.00	78,264.00	43,743.92	78,264.00	0.00	0.0%
OPEB, Allocated		3701-3702	27,504.00	20,903.00	11,793.33	20,903.00	0.00	0.0%
OPEB, Active Employees		3751-3752	90,670.00	71,234.00	39,306.10	71,234.00	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	1,800,700.00	947,240.65	1,800,700.00	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	76,543.00	7,654.34	76,543.00	0.00	0.0%
Materials and Supplies		4300	227,469.00	229,732.00	44,649.69	229,732.00	0.00	0.0%
Noncapitalized Equipment		4400	73,256.00	87,016.00	(278.96)	87,016.00	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	393,291.00	52,025.07	393,291.00	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	44,005,324.00	12,907,561.80	44,005,324.00	0.00	0.0%
Travel and Conferences		5200	270,083.00	245,024.00	43,096.19	245,024.00	0.00	0.0%
Dues and Memberships		5300	10,202.00	12,158.00	4,677.66	12,158.00	0.00	0.0%
Insurance		5400-5450	36,730.00	39,543.00	0.00	39,543.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,021.00	65,937.00	15,595.32	65,937.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	272,103.00	393,478.00	100,295.28	393,478.00	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	5,738,615.00	510,242.47	5,738,615.00	0.00	0.0%
Communications		5900	34,728.00	42,785.00	11,612.98	42,785.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,398,790.00	50,542,864.00	13,593,081.70	50,542,864.00	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	3,497,623.00	1,076,347.62	3,497,623.00	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	3,497,623.00	1,076,347.62	3,497,623.00	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	783.00	244.56	783.00	0.00	0.0%
Other Debt Service - Principal		7439	18,050.00	18,549.00	14,547.46	18,549.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,759.00	19,332.00	14,792.02	19,332.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,169,586.00	1,188,258.00	306,096.62	1,188,258.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,169,586.00	1,188,258.00	306,096.62	1,188,258.00	0.00	0.0%
TOTAL, EXPENDITURES			59,717,039.00	61,566,376.00	18,300,402.91	61,566,376.00		

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	207,929.61
Total, Restricted Balance		<u>602,783.23</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	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)
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	1,566,041.00	832,460.33	1,566,041.00	0.00	0.0%
5) TOTAL, REVENUES			1,603,932.00	1,566,041.00	832,460.33	1,566,041.00		
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	1,160,417.00	639,906.21	1,160,417.00	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	1,160,417.00	639,906.21	1,160,417.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			801,557.00	405,624.00	192,554.12	405,624.00		
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	2,636,491.00	192,554.12	2,636,491.00		
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	4,078,048.00		4,078,048.01		
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	4,013,101.00		4,013,100.71		
c) Unrestricted Net Position			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	13,598.00	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	1,549,382.00	818,862.33	1,549,382.00	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	1,566,041.00	832,460.33	1,566,041.00	0.00	0.0%
TOTAL, REVENUES			1,603,932.00	1,566,041.00	832,460.33	1,566,041.00		

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	1,160,417.00	639,906.21	1,160,417.00	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	1,160,417.00	639,906.21	1,160,417.00	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	1,160,417.00	639,906.21	1,160,417.00		
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	4,013,100.71
Total, Restricted Net Position		<u>4,013,100.71</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	145.00	147.00	145.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	935.00	1,045.00	1,017.00	1,045.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,090.00	1,190.00	1,164.00	1,190.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	205.00	197.00	197.00	197.00	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	780.83	781.61	780.83	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,879.60	1,970.83	1,945.61	1,970.83	0.00	0%
4. Adults in Correctional Facilities	209.00	90.00	98.00	90.00	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	183.00	174.00	183.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	160.00	183.00	174.00	183.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,196.68	2,283.56	2,283.56	2,283.56	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	2,283.56	2,283.56	2,283.56	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,356.68	2,466.56	2,457.56	2,466.56	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,356.68	2,466.56	2,457.56	2,466.56	0.00	0%

	Object	Beginning Balances (Ref. Only)	Month								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			104,765,206.77	100,937,501.20	101,351,215.64	101,713,186.93	102,200,394.15	101,849,505.93	115,425,869.17	115,877,020.51	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		984,462.00	984,462.00	3,008,052.00	1,772,034.00	1,772,034.00	3,008,051.00	1,772,034.00	2,098,471.00	
	8020-8079		0.00	143,319.48	(3,987.48)	0.00	13,326.31	5,968,531.09	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	1,240,867.84	90,415.21	1,495,815.83	173,280.00	
	8300-8599		513,086.00	513,087.01	2,772,241.30	3,656,129.37	886,992.11	6,441,316.92	948,745.56	2,068,158.00	
	8600-8799		2,388,016.15	4,548,966.88	4,715,807.88	5,986,322.01	4,886,248.55	6,406,161.37	6,628,512.89	5,203,213.00	
	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	8,799,468.81	21,914,475.59	10,845,108.28	9,543,122.00	
C. DISBURSEMENTS											
	1000-1999		831,410.43	2,232,946.95	2,021,817.72	2,496,882.26	2,081,903.19	2,083,391.43	2,249,191.24	2,307,574.00	
	2000-2999		1,787,984.15	2,897,963.94	2,842,762.31	3,616,216.54	3,019,001.08	3,087,761.09	3,248,074.62	3,092,874.00	
	3000-3999		1,128,635.52	1,838,341.05	1,796,454.98	1,911,103.01	1,868,453.59	1,895,018.40	1,884,288.60	2,064,214.00	
	4000-4999		31,724.66	359,039.81	303,717.02	288,184.50	399,628.25	198,246.66	360,412.48	1,080,056.00	
	5000-5999		1,216,866.82	1,004,791.73	2,235,993.29	2,466,368.35	1,429,153.77	2,302,993.65	2,577,487.73	3,411,950.00	
	6000-6599		125,415.59	380,319.38	103,616.26	362,688.01	534,987.11	550,994.76	228,343.97	2,198,240.00	
	7000-7499		(20,359.81)	4,065.50	60,926.21	(24,070.96)	(25,767.42)	(59,165.99)	954,215.71	59,455.00	
	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	9,307,359.57	10,059,240.00	11,502,014.35	14,214,363.00	
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	961,261.27	0.00	
	9200-9299		1,560,280.66	3,347,426.93	462,162.72	557,350.72	784,075.97	1,696,839.69	190,328.50	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	134.79	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	784,210.76	1,696,839.69	1,151,589.77	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599		4,192,733.75	394,060.50	385,862.80	343,523.77	627,208.22	(24,287.96)	43,532.36	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	627,208.22	(24,287.96)	43,532.36	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	157,002.54	1,721,127.65	1,108,057.41	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,827,705.57)	413,714.44	361,971.29	487,207.22	(350,888.22)	13,576,363.24	451,151.34	(4,671,241.00)	
F. ENDING CASH (A + E)			100,937,501.20	101,351,215.64	101,713,186.93	102,200,394.15	101,849,505.93	115,425,869.17	115,877,020.51	111,205,779.51	
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									
		111,205,779.51	105,585,000.51	114,204,961.51	108,261,376.51				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	3,551,794.00	2,098,471.00	2,098,471.00	1,489,116.00			24,637,452.00	24,637,452.00
	8020-8079	0.00	4,674,358.00	14,088.00	3,015,488.00			13,825,123.40	13,825,123.00
	8080-8099	0.00	0.00	0.00	(1,777,386.00)			(1,777,386.00)	(1,777,386.00)
	8100-8299	1,723,397.00	477,768.00	424,214.00	3,465,015.66			9,214,357.00	9,214,357.00
	8300-8599	689,579.00	1,009,585.00	1,357,101.00	4,833,546.73			25,689,568.00	25,689,568.00
	8600-8799	5,939,676.00	14,889,632.00	6,142,617.00	10,003,172.27			77,738,346.00	77,738,346.00
	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		11,904,446.00	23,149,814.00	10,036,491.00	21,028,953.14	0.00	0.00	149,347,592.40	149,347,592.00
C. DISBURSEMENTS									
	1000-1999	2,405,776.00	2,383,496.00	2,323,864.00	3,195,210.78			26,613,464.00	26,613,464.00
	2000-2999	3,484,570.00	3,418,455.00	3,307,380.00	4,528,577.27			38,331,620.00	38,331,620.00
	3000-3999	2,118,847.00	2,117,791.00	2,079,543.00	4,192,086.85			24,894,777.00	24,894,777.00
	4000-4999	1,189,431.00	962,050.00	1,393,573.00	3,376,981.62			9,943,045.00	9,943,045.00
	5000-5999	5,912,386.00	3,059,239.00	4,661,282.00	10,418,136.66			40,696,649.00	40,696,649.00
	6000-6599	2,761,258.00	2,353,705.00	2,882,133.00	7,322,226.92			19,803,928.00	19,803,928.00
	7000-7499	(347,043.00)	235,105.00	(667,699.00)	236,274.76			405,936.00	405,936.00
	7600-7629	0.00	12.00	0.00	2,748,933.00			2,748,945.00	2,748,945.00
	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		17,525,225.00	14,529,853.00	15,980,076.00	36,018,427.86	0.00	0.00	163,438,364.00	163,438,364.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199	0.00	0.00	0.00	0.00			856,455.04	
	9200-9299	0.00	0.00	0.00	0.00			8,598,465.19	
	9310	0.00	0.00	0.00	0.00			3,408,226.30	
	9320	0.00	0.00	0.00	0.00			134.79	
	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	12,863,281.32	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	0.00	0.00	0.00	0.00			5,962,633.44	
	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	10,265,814.70	
<u>Nonoperating</u>									
	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	2,597,466.62	
E. NET INCREASE/DECREASE (B - C + D)		(5,620,779.00)	8,619,961.00	(5,943,585.00)	(14,989,474.72)	0.00	0.00	(11,493,304.98)	(14,090,772.00)
F. ENDING CASH (A + E)		105,585,000.51	114,204,961.51	108,261,376.51	93,271,901.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								93,271,901.79	

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 Morcuelines Date: 3/20/2019
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: March 20, 2019

Signed: James Morcuelines
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, COE Business Services E-mail: tmartinez@sjcoe.net

Criteria and Standards Review Summary

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

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

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

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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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	33,026,080.00	3.51%	34,183,936.00	2.78%	35,134,091.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,414,184.00	-48.00%	4,895,376.00	-3.00%	4,748,515.00
4. Other Local Revenues	8600-8799	24,218,994.00	-2.00%	23,734,614.00	-2.00%	23,259,922.00
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	(3,464,261.00)	29.54%	(4,487,717.00)	-0.34%	(4,472,549.00)
6. Total (Sum lines A1 thru A5c)		63,215,129.00	-7.73%	58,326,209.00	0.59%	58,669,979.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,592,409.00		8,801,819.00
b. Step & Column Adjustment				171,848.00		176,036.00
c. Cost-of-Living Adjustment				175,285.00		0.00
d. Other Adjustments				(137,723.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,592,409.00	2.44%	8,801,819.00	2.00%	8,977,855.00
2. Classified Salaries						
a. Base Salaries				15,639,539.00		16,027,626.00
b. Step & Column Adjustment				312,791.00		320,553.00
c. Cost-of-Living Adjustment				319,047.00		0.00
d. Other Adjustments				(243,751.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,639,539.00	2.48%	16,027,626.00	2.00%	16,348,179.00
3. Employee Benefits	3000-3999	9,272,044.00	7.51%	9,968,675.00	6.14%	10,581,089.00
4. Books and Supplies	4000-4999	7,174,200.00	-5.00%	6,815,490.00	0.00%	6,815,490.00
5. Services and Other Operating Expenditures	5000-5999	18,563,671.00	-4.50%	17,728,552.00	0.00%	17,728,552.00
6. Capital Outlay	6000-6999	19,440,955.00	-43.08%	11,065,688.00	-25.00%	8,299,266.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,531,649.00	-66.22%	517,460.00	-4.93%	491,935.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,967,529.00)	2.07%	(8,132,529.00)	1.77%	(8,276,273.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,571,945.00	-70.89%	748,768.00	3.45%	774,593.00
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)		74,818,883.00	-15.07%	63,541,549.00	-2.83%	61,740,686.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(11,603,754.00)		(5,215,340.00)		(3,070,707.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		80,833,698.95		69,229,944.95		64,014,604.95
2. Ending Fund Balance (Sum lines C and D1)		69,229,944.95		64,014,604.95		60,943,897.95
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	54,025,691.20		50,025,691.20		48,025,691.20
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,268,768.00		3,121,743.00		3,123,595.00
2. Unassigned/Unappropriated	9790	11,932,660.75		10,864,345.75		9,791,786.75
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		69,229,944.95		64,014,604.95		60,943,897.95

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	3,268,768.00		3,121,743.00		3,123,595.00
c. Unassigned/Unappropriated	9790	11,932,660.75		10,864,345.75		9,791,786.75
(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)						
		15,201,428.75		13,986,088.75		12,915,381.75
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	9,214,357.00	-5.00%	8,753,639.00	-2.00%	8,578,566.00
3. Other State Revenues	8300-8599	16,275,384.00	-5.00%	15,461,615.00	-5.00%	14,688,534.00
4. Other Local Revenues	8600-8799	53,519,352.00	-3.50%	51,646,175.00	-2.00%	50,613,252.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,464,261.00	29.54%	4,487,717.00	-0.34%	4,472,549.00
6. Total (Sum lines A1 thru A5c)		86,132,463.00	-2.47%	84,008,255.00	-2.38%	82,012,010.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,021,055.00		18,465,904.00
b. Step & Column Adjustment				360,421.00		369,318.00
c. Cost-of-Living Adjustment				367,630.00		0.00
d. Other Adjustments				(283,202.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,021,055.00	2.47%	18,465,904.00	2.00%	18,835,222.00
2. Classified Salaries						
a. Base Salaries				22,692,081.00		23,307,657.00
b. Step & Column Adjustment				453,842.00		466,153.00
c. Cost-of-Living Adjustment				462,918.00		0.00
d. Other Adjustments				(301,184.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,692,081.00	2.71%	23,307,657.00	2.00%	23,773,810.00
3. Employee Benefits	3000-3999	15,622,733.00	8.01%	16,874,407.00	5.99%	17,885,453.00
4. Books and Supplies	4000-4999	2,768,845.00	-5.00%	2,630,403.00	0.00%	2,630,403.00
5. Services and Other Operating Expenditures	5000-5999	22,132,978.00	7.87%	23,875,115.00	0.00%	23,875,115.00
6. Capital Outlay	6000-6999	362,973.00	-50.00%	181,487.00	-50.00%	90,744.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	131,808.00	-5.14%	125,037.00	-4.84%	118,987.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,710,008.00	2.96%	6,908,601.00	2.08%	7,052,345.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	177,000.00	0.00%	177,000.00	0.00%	177,000.00
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)		88,619,481.00	4.43%	92,545,611.00	2.05%	94,439,079.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,487,018.00)		(8,537,356.00)		(12,427,069.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,336,918.77		24,849,900.77		16,312,544.77
2. Ending Fund Balance (Sum lines C and D1)		24,849,900.77		16,312,544.77		3,885,475.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	24,849,901.12		16,312,544.77		3,885,475.77
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)		24,849,900.77		16,312,544.77		3,885,475.77

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 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)						
		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		36,685,189.00	3.16%	37,843,045.00	2.51%	38,793,200.00
2. Federal Revenues	8010-8099	9,214,357.00	-5.00%	8,753,639.00	-2.00%	8,578,566.00
3. Other State Revenues	8300-8599	25,689,568.00	-20.76%	20,356,991.00	-4.52%	19,437,049.00
4. Other Local Revenues	8600-8799	77,738,346.00	-3.03%	75,380,789.00	-2.00%	73,873,174.00
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)		149,347,592.00	-4.70%	142,334,464.00	-1.16%	140,681,989.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,613,464.00		27,267,723.00
b. Step & Column Adjustment				532,269.00		545,354.00
c. Cost-of-Living Adjustment				542,915.00		0.00
d. Other Adjustments				(420,925.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,613,464.00	2.46%	27,267,723.00	2.00%	27,813,077.00
2. Classified Salaries						
a. Base Salaries				38,331,620.00		39,335,283.00
b. Step & Column Adjustment				766,633.00		786,706.00
c. Cost-of-Living Adjustment				781,965.00		0.00
d. Other Adjustments				(544,935.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,331,620.00	2.62%	39,335,283.00	2.00%	40,121,989.00
3. Employee Benefits	3000-3999	24,894,777.00	7.83%	26,843,082.00	6.05%	28,466,542.00
4. Books and Supplies	4000-4999	9,943,045.00	-5.00%	9,445,893.00	0.00%	9,445,893.00
5. Services and Other Operating Expenditures	5000-5999	40,696,649.00	2.23%	41,603,667.00	0.00%	41,603,667.00
6. Capital Outlay	6000-6999	19,803,928.00	-43.21%	11,247,175.00	-25.40%	8,390,010.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,663,457.00	-61.38%	642,497.00	-4.91%	610,922.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,257,521.00)	-2.67%	(1,223,928.00)	0.00%	(1,223,928.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,748,945.00	-66.32%	925,768.00	2.79%	951,593.00
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)		163,438,364.00	-4.50%	156,087,160.00	0.06%	156,179,765.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(14,090,772.00)		(13,752,696.00)		(15,497,776.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		108,170,617.72		94,079,845.72		80,327,149.72
2. Ending Fund Balance (Sum lines C and D1)		94,079,845.72		80,327,149.72		64,829,373.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,825.00		2,825.00		2,825.00
b. Restricted	9740	24,849,901.12		16,312,544.77		3,885,475.77
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	54,025,691.20		50,025,691.20		48,025,691.20
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,268,768.00		3,121,743.00		3,123,595.00
2. Unassigned/Unappropriated	9790	11,932,660.40		10,864,345.75		9,791,786.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,079,845.72		80,327,149.72		64,829,373.72

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	3,268,768.00		3,121,743.00		3,123,595.00
c. Unassigned/Unappropriated	9790	11,932,660.75		10,864,345.75		9,791,786.75
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)		15,201,428.40		13,986,088.75		12,915,381.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.30%		8.96%		8.27%
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)						
		48,599,945.00		48,599,945.00		48,599,945.00
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))						
		163,438,364.00		156,087,160.00		156,179,765.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		163,438,364.00		156,087,160.00		156,179,765.00
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)		163,438,364.00		156,087,160.00		156,179,765.00
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)		3,268,767.28		3,121,743.20		3,123,595.30
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)		3,268,767.28		3,121,743.20		3,123,595.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2018-19)	1,186.00	1,190.00	0.3%	Met
1st Subsequent Year (2019-20)	1,186.00	1,190.00	0.3%	Met
2nd Subsequent Year (2020-21)	1,186.00	1,190.00	0.3%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2018-19)	759.83	780.83	2.8%	Not Met
1st Subsequent Year (2019-20)	759.83	780.83	2.8%	Not Met
2nd Subsequent Year (2020-21)	759.83	780.83	2.8%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2018-19)	140,957.40	140,957.40	0.0%	Met
1st Subsequent Year (2019-20)	140,957.40	140,957.40	0.0%	Met
2nd Subsequent Year (2020-21)	140,957.40	140,957.40	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form 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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2018-19)	38,421,524.00		
1st Subsequent Year (2019-20)	39,338,246.00	39,619,431.00	0.7%	Met
2nd Subsequent Year (2020-21)	40,274,415.00	40,570,586.00	0.7%	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2018-19)	90,593,347.00	89,839,861.00	-0.8%	Met
1st Subsequent Year (2019-20)	92,547,077.00	93,446,088.00	1.0%	Met
2nd Subsequent Year (2020-21)	95,500,487.00	96,401,608.00	0.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second 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)	9,014,304.00	9,214,357.00	2.2%	No
1st Subsequent Year (2019-20)	8,563,589.00	8,753,639.00	2.2%	No
2nd Subsequent Year (2020-21)	8,392,317.00	8,578,566.00	2.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	21,019,647.00	25,689,568.00	22.2%	Yes
1st Subsequent Year (2019-20)	19,153,558.00	20,356,991.00	6.3%	Yes
2nd Subsequent Year (2020-21)	18,282,825.00	19,437,049.00	6.3%	Yes

Explanation:
(required if Yes)

Increase in state grants including one-time revenues. Backed out one-time revenues in subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	76,188,484.00	77,738,346.00	2.0%	No
1st Subsequent Year (2019-20)	73,879,222.00	75,380,789.00	2.0%	No
2nd Subsequent Year (2020-21)	72,401,638.00	73,873,174.00	2.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	5,216,969.00	9,943,045.00	90.6%	Yes
1st Subsequent Year (2019-20)	5,324,846.00	9,445,893.00	77.4%	Yes
2nd Subsequent Year (2020-21)	5,437,038.00	9,445,893.00	73.7%	Yes

Explanation:
(required if Yes)

Increase in one-time state revenues. Increases in federal & local revenues and fund balance.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	38,709,099.00	40,696,649.00	5.1%	Yes
1st Subsequent Year (2019-20)	40,254,680.00	41,603,667.00	3.4%	No
2nd Subsequent Year (2020-21)	40,612,592.00	41,603,667.00	2.4%	No

Explanation:
(required if Yes)

Increase in other operating expenditures due to increases in state, federal and local revenues.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2018-19)	106,222,435.00	112,642,271.00	6.0%	Not Met
1st Subsequent Year (2019-20)	101,596,369.00	104,491,419.00	2.8%	Met
2nd Subsequent Year (2020-21)	99,076,780.00	101,888,789.00	2.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2018-19)	43,926,068.00	50,639,694.00	15.3%	Not Met
1st Subsequent Year (2019-20)	45,579,526.00	51,049,560.00	12.0%	Not Met
2nd Subsequent Year (2020-21)	46,049,630.00	51,049,560.00	10.9%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Increase in state grants including one-time revenues. Backed out one-time revenues in subsequent years.

Explanation:

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

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

Explanation:

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

Increase in one-time state revenues. Increases in federal & local revenues and fund balance.

Explanation:

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

Increase in other operating expenditures due to increases in state, federal and local revenues.

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		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)	9.3%	9.0%	8.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.1%	3.0%	2.8%

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

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

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

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

	Current Year Projected Year Totals (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)	48,599,945.00	48,599,945.00	48,599,945.00

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)	(11,603,754.00)	74,818,883.00	15.5%	Not Met
1st Subsequent Year (2019-20)	(5,215,340.00)	63,541,549.00	8.2%	Not Met
2nd Subsequent Year (2020-21)	(3,070,707.00)	61,740,686.00	5.0%	Not Met

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

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

- 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)

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)	94,079,845.72	Met
1st Subsequent Year (2019-20)	80,327,149.72	Met
2nd Subsequent Year (2020-21)	64,829,373.72	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)	93,271,901.79	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:	163,438,364	156,087,160	156,179,765
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)	163,438,364.00	156,087,160.00	156,179,765.00
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)	163,438,364.00	156,087,160.00	156,179,765.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,268,767.28	3,121,743.20	3,123,595.30
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)	3,268,767.28	3,121,743.20	3,123,595.30

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)	3,268,768.00	3,121,743.00	3,123,595.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,932,660.75	10,864,345.75	9,791,786.75
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)	15,201,428.40	13,986,088.75	12,915,381.75
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	9.30%	8.96%	8.27%
County Office's Reserve Standard (Section 8A, Line 7):	3,268,767.28	3,121,743.20	3,123,595.30
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 first interim projections 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 first interim projections 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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second 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)	(5,222,031.00)	(4,672,346.00)	-10.5%	(549,685.00)	Not Met
1st Subsequent Year (2019-20)	(5,813,551.00)	(4,487,717.00)	-22.8%	(1,325,834.00)	Not Met
2nd Subsequent Year (2020-21)	(4,474,289.00)	(4,472,549.00)	0.0%	(1,740.00)	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)	2,533,401.00	2,748,945.00	8.5%	215,544.00	Not Met
1st Subsequent Year (2019-20)	413,307.00	925,768.00	124.0%	512,461.00	Not Met
2nd Subsequent Year (2020-21)	409,415.00	951,593.00	132.4%	542,178.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since first interim projections 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 for 2018-19 and 2019-20.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

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

Project Information:
(required if YES)

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

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
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):

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	1,761,416
TOTAL:				5,898,509

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):

Restricted Copiers	97,377	78,277	71,545	64,397
Unrestricted Copiers	75,903	80,586	74,705	39,467
QZAB #1				
QZAB #2				
QZAB #3	208,333	208,333	208,333	208,333
QZAB #4	162,329	163,620	164,655	165,595
Total Annual Payments:	1,415,650	1,402,524	1,390,946	1,349,500
Has total annual payment increased over prior year (2017-18)?	No	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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second 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

	First Interim (Form 01CSI, Item S7A)	Second 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)	1,591,256.00	1,549,676.00
1st Subsequent Year (2019-20)	1,591,256.00	1,549,676.00
2nd Subsequent Year (2020-21)	1,591,256.00	1,549,676.00
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)	64	74
1st Subsequent Year (2019-20)	64	74
2nd Subsequent Year (2020-21)	64	74

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	440.0	440.0	440.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (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 First Interim

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

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

Classified (Non-management) Step and Column Adjustments

	Current Year (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 first interim 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 first interim projections?

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	198.3	198.3	198.3

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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 Second Interim Criteria and Standards Review

SACS2018ALL Financial Reporting Software - 2018.2.0
3/13/2019 9:17:40 AM

39-10397-0000000

Second 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/13/2019 9:19:29 AM

39-10397-0000000

Second 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:

- 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 - (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.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/13/2019 9:18:56 AM

39-10397-0000000

Second 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

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

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.

SACS2018ALL Financial Reporting Software - 2018.2.0
3/13/2019 9:19:58 AM

39-10397-0000000

Second Interim
2018-19 Actuals to Date
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

IMPORT CHECKS

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

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

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

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.