

San Joaquin County Office of Education
James A. Mousalimas, Superintendent of Schools
2019-20 First Interim Financial Report
DECEMBER 18, 2019

INTRODUCTION

The San Joaquin County Office of Education (SJC OE) 2019-20 First Interim Report continues to reflect our sound financial condition. All beginning balances, which are estimated at budget adoption, have now been updated to include actual ending balances after closing the 2018-19 books. The budget, despite a reduction in program Average Daily Attendance (ADA) compared to our initial budget, continues to demonstrate a structural surplus. This diminishing surplus is being utilized to fund negotiated salary and benefits enhancements, current one-time and limited term capital expenses, and to provide for various program reserves. The program reserves being accumulated 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 2019-20 state budget includes a 3.26% Cost of Living Adjustment (COLA) for county office of education Local Control Funding Formula (LCFF) operations and pupil base grants. SJC OE is benefiting from the 2019-20 COLA in the current year and will do so in future years, to the degree that funded COLAs are provided. The 2019-20 state budget continues to include 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. SJC OE received \$1.55 million for this purpose in 2018-19 and our budget includes this same amount for 2019-20. This revenue assumption will be adjusted following the release of the updated district Dashboard results in December. SJC OE 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 multi-year projection builds upon the 2019-20 budget and includes projected revenues and expenditures through 2021-22, including the rapidly escalating employer pension contributions. The projection indicates SJC OE will remain in solid financial condition throughout the projection period resulting in a positive certification of our First Interim Report.

The Legislative Analyst's Office (LAO) recently released the 2020-21 Budget; California Fiscal Outlook Report, which provides important insight into the state's current and projected fiscal health and how it may translate to education funding in the 2020-21 budget year and beyond. According to the LAO, the consensus economic forecast indicates continued but somewhat slower growth in the coming years as compared to recent years. Under this continued growth scenario, the Proposition 98 minimum guarantee increases between 4.2% and 3.5% over the next four years. While this is relatively positive news, the LAO projects the COLA in 2020-21 will be only 1.79% and around 1.2% in the years that follow. These lower COLA projections are a significant departure from 3%+ COLA projections being utilized by school districts and county offices currently. These reduced COLAs will be incorporated into multi-year projections at the Second Interim reporting period, which in isolation will dampen fiscal health in future years. According to the LAO report, the Legislature and Governor will have approximately \$2.1 billion in Proposition 98 funding to allocate in 2020-21 after funding COLA. Some or all of these funds may ultimately be allocated to schools by increasing the COLA beyond the required statutory amount, increasing special education funding or through other ongoing or one-time allocations. The allocation of these funds will no doubt be hotly debated between now and the time the 2020-21 budget is adopted next June.

The LAO report warns the risk of an economic downturn are higher now than in recent years and we are now in the longest period of economic expansion since World War II. The lower COLAs now projected will present challenges to schools in the coming years, notwithstanding an economic downturn. As such, 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 with our oversight responsibilities of the school districts in San Joaquin County.

The 2019-20 First Interim Financial Report includes the following for your review and approval:

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

BEGINNING BALANCE

Listed below are the changes in the components of the beginning balances for Adopted Budget to First Interim. Adopted budget beginning balances are estimates. Once the books are closed the actual beginning balances are reflected in the 2019-20 First Interim Financial Reporting. Many of the budget carry-overs or deferred revenues were calculated as a part of the year-end closing process and included in the Unaudited Actual Financial Report. The County Board of Education received the 2018-19 Unaudited Actuals at the September board meeting.

Categories	2019-20 Adopted Budget	2019-20 First Interim
Special Education Program Reserves	\$3,531,611.89	\$3,536,835.06
Special Education Restricted Grants/Programs	\$7,523,183.08	\$8,145,863.40
Other Restricted Programs	\$10,865,273.25	\$12,302,773.90
Court/Community Schools	\$3,250,883.46	\$3,335,360.17
Designated Unrestricted Programs	\$72,401,882.97	\$76,893,141.49
Court/Community Schools Unrestricted Lottery	\$1,336.69	\$32,952.19
Special Education Unrestricted Lottery	\$121,861.25	\$126,659.94
CTE Unrestricted Lottery	\$117,850.21	\$106,876.32
Lottery-Technology Support	\$584,404.05	\$608,091.93
Revolving-Petty Cash	\$2,825.00	\$2,825.00
Designated Economic Uncertainties	\$2,729,622.00	\$2,607,644.00
Unrestricted Reserves	\$11,347,507.60	\$11,599,430.78
QZAB #1	\$0.27	\$0.00
QZAB #2	\$911,883.36	\$912,571.53
QZAB #3	\$30,635.09	\$30,634.92
Total General Fund	\$113,420,760.17	\$120,241,660.63
Total TCSJ Fund 02 SACS General Fund	\$5,336,197.55	\$4,992,270.90
Total SACS General Funds 01 & 02	\$118,756,957.72	\$125,233,931.53

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 2019-20 Adopted Budget to First Interim Financial Reporting Period:

<u>General Fund Revenue Sources</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>
Restricted	59.43%	61.11%
Designated Unrestricted	35.96%	35.93%
Total Restricted and Designated Unrestricted	95.39%	97.04%
Unrestricted	4.61%	2.96%
Total Revenue Percentages	100.00%	100.00%

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>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
Type C Court/Camps	141.00	122.00	(19.00)
Type C Community Schools	1020.00	899.00	(121.00)
Type C Charter Schools	175.00	193.00	18.00
Total Court/Community Schools ADA	1,336.00	1,214.00	(122.00)

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

<u>SJCOE ADA DISTRICT LCFF</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
Type "A & B" Community and Type "D" Homeless Schools	195.00	237.00	42.00
SJCOE Special Education Program	624.31	623.81	(0.50)
Total SJCOE ADA District LCFF	819.31	860.81	41.50

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>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
2019-20 LCFF Revenues	\$35,242,158.00	\$33,150,880.00	(\$2,091,278.00)

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. 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 2019-20 First Interim Financial Report are (4.34%) of the General Fund Revenues.

<u>General Fund Contribution</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
CEDR Code Camp	(\$155,457.00)	(\$155,457.00)	\$0.00
Continuous Improvement & Support	(\$1,550,000.00)	(\$1,550,000.00)	\$0.00
Court/Community to COSP Programs	(\$706,713.00)	(\$706,713.00)	\$0.00
Deferred Maintenance Technology Special Ed Transfer	\$0.00	\$11,602.00	\$11,602.00
Deferred Maintenance Special Ed Transfer	\$185,217.00	\$173,615.00	(\$11,602.00)
Education Locally Restricted Programs	(\$253,512.00)	(\$251,177.00)	\$2,335.00
TCSJ Fund 02 Transfer/Economic Uncertainties	\$21,148.00	\$35,811.00	\$14,663.00
TCSJ (Teachers College of San Joaquin)	(\$1,500,000.00)	(\$1,500,000.00)	\$0.00
Routine Repair 3% Requirement	(\$2,362,942.00)	(\$2,362,942.00)	\$0.00
Special Education	(\$222,452.00)	(\$222,452.00)	\$0.00
San Joaquin County Air Pollution Control District	\$0.00	(\$55,745.00)	(\$55,745.00)
Total General Fund Unrestricted Contributions	(\$6,544,711.00)	(\$6,583,458.00)	(\$38,747.00)

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS

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

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

<u>General Fund Unrestricted Subsidy/Contributions</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
Affordable Care Act Employer Shared Responsibility	\$13,520.00	\$13,520.00	\$0.00
Academic Decathlon	\$24,300.00	\$24,300.00	\$0.00
Academic Pentathlon	\$15,093.00	\$15,093.00	\$0.00
Administration Student Events Projects	\$2,900.00	\$2,900.00	\$0.00
Administrative Services	\$205,372.00	\$205,372.00	\$0.00
ALICE Training	\$97,186.00	\$97,186.00	\$0.00
Automatic External Defibrillator's	\$6,500.00	\$6,500.00	\$0.00
Budget Stabilization	\$12,500,000.00	\$12,500,000.00	\$0.00
Building Budgets	\$638,400.00	\$817,786.00	\$179,386.00
Bus Driver Training	\$17,560.00	\$17,560.00	\$0.00
Business Services	\$727,229.00	\$727,229.00	\$0.00
COE Legal	\$180,000.00	\$180,000.00	\$0.00
Countywide Music Coordination	\$126,005.00	\$126,005.00	\$0.00
Credentialing Services	\$5,993.00	\$5,993.00	\$0.00
Curriculum Services	\$52,439.00	\$52,439.00	\$0.00
Deferred Maintenance General Fund	\$310,901.00	\$310,901.00	\$0.00
Direct Service School Districts (DSSD) Services	\$500.00	\$500.00	\$0.00
Durham Ferry STEM Program	\$0.00	\$21,561.00	\$21,561.00
Early Childhood	\$22,046.00	\$22,046.00	\$0.00
Education Services	\$1,622,999.00	\$1,605,640.00	(\$17,359.00)
Emergency Preparedness	\$26,398.00	\$26,398.00	\$0.00
Fingerprinting Services	\$73,836.00	\$73,836.00	\$0.00
General Fund Unrestricted Salary & Benefits	\$9,735,682.00	\$9,447,284.00	(\$288,398.00)
Georgetown	\$0.00	\$1,308,190.00	\$1,308,190.00
IT Cyber Security Awareness Training	\$4,320.00	\$4,320.00	\$0.00
Leadership Training	\$34,144.00	\$34,144.00	\$0.00
Lycoming	\$51,719.00	\$51,719.00	\$0.00
Maintenance & Operations	\$733,635.00	\$847,596.00	\$113,961.00
Migrant Ed Unallowable Expenses	\$0.00	\$43.00	\$43.00
Mock Trial	\$19,628.00	\$19,628.00	\$0.00
Nelson Operations	\$372,288.00	\$371,772.00	(\$516.00)
Outdoor Education	\$916,057.00	\$1,098,033.00	\$181,976.00
Personnel External Services	\$222,391.00	\$222,391.00	\$0.00
Postage	\$20,000.00	\$20,000.00	\$0.00
Property & Liability Losses	\$22,000.00	\$22,000.00	\$0.00
Public Information Officer	\$476,247.00	\$476,247.00	\$0.00
QZAB #3	\$594,365.00	\$594,366.00	\$1.00
Research & Grant Development	\$399,478.00	\$350,550.00	(\$48,928.00)
Risk Management	\$26,000.00	\$26,000.00	\$0.00
San Joaquin County Air Pollution Control District	\$0.00	\$55,745.00	\$55,745.00
School District Organization	\$25,000.00	\$25,000.00	\$0.00
Science Fair	\$5,944.00	\$5,944.00	\$0.00
Science Olympiad	\$13,631.00	\$13,631.00	\$0.00
SJCOE ID Badges	\$15,000.00	\$15,000.00	\$0.00
SJCOE Professional Learning for Classified Support Staff	\$4,760.00	\$4,760.00	\$0.00
SJCOE Special Needs	\$300,000.00	\$300,000.00	\$0.00
Special Education	\$222,452.00	\$222,452.00	\$0.00
Special Education Discretionary	\$0.00	\$300,000.00	\$300,000.00
Spelling Bee	\$1,978.00	\$1,978.00	\$0.00
State Seal of Biliteracy	\$10,180.00	\$10,180.00	\$0.00
Student Administrative Support Services	\$50,000.00	\$50,000.00	\$0.00
Student Events	\$253,512.00	\$251,177.00	(\$2,335.00)
Superintendent & Board	\$211,144.00	\$215,988.00	\$4,844.00
Teacher's College Operations	\$89,249.00	\$87,905.00	(\$1,344.00)
Teacher Recruitment	\$30,000.00	\$30,000.00	\$0.00
Technology Administration	\$1,397,433.00	\$1,393,631.00	(\$3,802.00)
Transition Budget	\$25,000.00	\$25,000.00	\$0.00
Tuition Reimbursement Program	\$2,000.00	\$2,000.00	\$0.00
WEC Operations	\$410,615.00	\$393,331.00	(\$17,284.00)
Workers' Compensation	\$10,700.00	\$10,700.00	\$0.00
Total General Fund Unrestricted Contributions	\$33,375,729.00	\$35,161,470.00	\$1,785,741.00

GENERAL FUND REVENUE & EXPENSES

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

GENERAL FUND REVENUES

General fund revenues have been updated as reflected in the Budget Revision Report (light pink) for 2019-20 First Interim reporting period. The chart below summarizes the results of these revisions for 2019-20 Adopted Budget to the First Interim reporting periods.

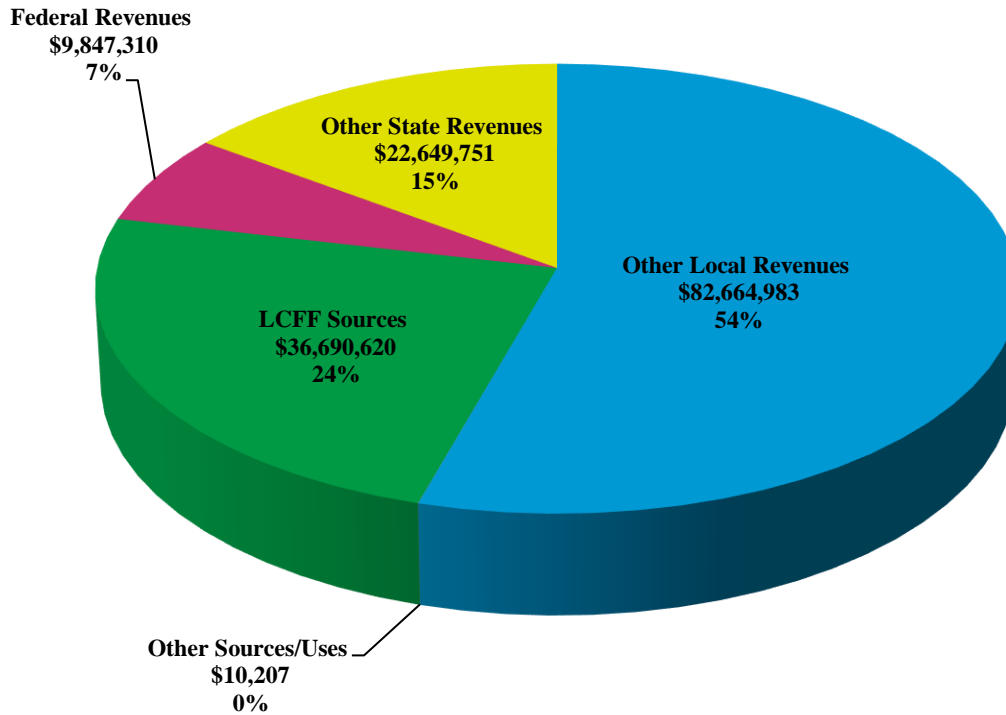
<u>General Fund Revenue Categories</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
<u>Restricted</u>			
LCFF Sources	\$3,742,290.00	\$3,936,133.00	\$193,843.00
Federal Revenues	\$9,116,544.00	\$9,847,310.00	\$730,766.00
Other State Revenues	\$14,102,267.00	\$17,409,224.00	\$3,306,957.00
Other Local Revenues	<u>\$55,415,655.00</u>	<u>\$55,022,612.00</u>	<u>(\$393,043.00)</u>
Subtotal Restricted Revenues	<u>\$82,376,756.00</u>	<u>\$86,215,279.00</u>	<u>\$3,838,523.00</u>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$0.00
Contributions	<u>\$6,544,711.00</u>	<u>\$6,583,458.00</u>	<u>\$38,747.00</u>
Total Restricted General Fund Revenues	<u>\$88,921,467.00</u>	<u>\$92,798,737.00</u>	<u>\$3,877,270.00</u>
<u>Unrestricted</u>			
LCFF Sources	\$35,027,293.00	\$32,754,487.00	<u>(\$2,272,806.00)</u>
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$5,062,291.00	\$5,240,527.00	\$178,236.00
Other Local Revenues	<u>\$27,155,344.00</u>	<u>\$27,642,371.00</u>	<u>\$487,027.00</u>
Subtotal Unrestricted Revenues	<u>\$67,244,928.00</u>	<u>\$65,637,385.00</u>	<u>(\$1,607,543.00)</u>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$10,207.00	\$10,207.00
Contributions	<u>(\$6,544,711.00)</u>	<u>(\$6,583,458.00)</u>	<u>(\$38,747.00)</u>
Total Unrestricted General Fund Revenues	<u>\$60,700,217.00</u>	<u>\$59,064,134.00</u>	<u>(\$1,636,083.00)</u>
Total General Fund Revenues	<u>\$149,621,684.00</u>	<u>\$151,862,871.00</u>	<u>\$2,241,187.00</u>

Below are the total 2019-20 General Fund revenues by major categories:

<u>General Fund Revenue</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
LCFF Sources	\$38,769,583.00	\$36,690,620.00	<u>(\$2,078,963.00)</u>
Federal Revenues	\$9,116,544.00	\$9,847,310.00	\$730,766.00
Other State Revenues	\$19,164,558.00	\$22,649,751.00	\$3,485,193.00
Other Local Revenues	\$82,570,999.00	\$82,664,983.00	\$93,984.00
Transfer In	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$10,207.00	\$10,207.00
Contribution to Restricted Resources	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total General Fund Revenues	<u>\$149,621,684.00</u>	<u>\$151,862,871.00</u>	<u>\$2,241,187.00</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 2019-20 Local Control and Accountability Plan (LCAP) goals are:

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

The General Fund expenditures have been revised to include updated statutory benefit rates. In addition, the General Fund expenditures have been updated to include budget revisions for carryover, new and updated grants and any LCFF changes. Included in the Budget Summaries is a report listing all of the budgets adjusted for the General Fund from 2019-20 Adopted Budget to the First Interim Financial Report. Comparisons from the 2019-20 Adopted Budget to the First Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts and total expenditures, are on the next page.

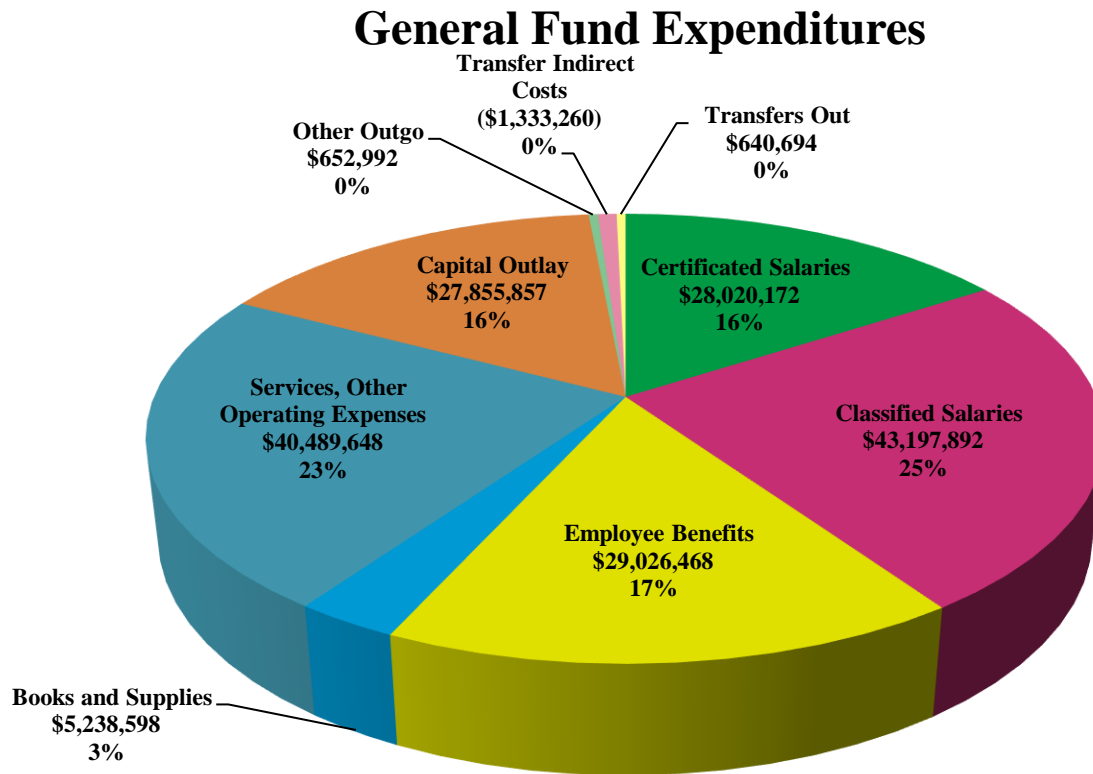
GENERAL FUND EXPENDITURES continued...

<u>Expenditure Categories</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
<u>Restricted</u>			
Certificated Salaries	\$18,950,450.00	\$18,612,638.00	(\$337,812.00)
Classified Salaries	\$24,667,337.00	\$25,249,010.00	\$581,673.00
Employee Benefits	\$18,430,305.00	\$17,947,366.00	(\$482,939.00)
Books and Supplies	\$2,163,358.00	\$2,896,614.00	\$733,256.00
Services, Other Operating Expenses	\$19,156,958.00	\$21,443,845.00	\$2,286,887.00
Capital Outlay	\$104,827.00	\$604,906.00	\$500,079.00
Other Outgo	\$104,699.00	\$133,173.00	\$28,474.00
Direct Support Indirect Costs	<u>\$6,970,535.00</u>	<u>\$7,064,378.00</u>	<u>\$93,843.00</u>
Subtotal Restricted Expenditures	<u>\$90,548,469.00</u>	<u>\$93,951,930.00</u>	<u>\$3,403,461.00</u>
Transfer Out/Other Sources	<u>\$162,000.00</u>	<u>\$167,000.00</u>	<u>\$5,000.00</u>
Total General Fund Restricted Expenditures	<u>\$90,710,469.00</u>	<u>\$94,118,930.00</u>	<u>\$3,408,461.00</u>
<u>Unrestricted</u>			
Certificated Salaries	\$9,052,387.00	\$9,407,534.00	\$355,147.00
Classified Salaries	\$17,652,510.00	\$17,948,882.00	\$296,372.00
Employee Benefits	\$11,073,442.00	\$11,079,102.00	\$5,660.00
Books and Supplies	\$1,988,976.00	\$2,341,984.00	\$353,008.00
Services, Other Operating Expenses	\$18,691,818.00	\$19,045,803.00	\$353,985.00
Capital Outlay	\$25,212,482.00	\$27,250,951.00	\$2,038,469.00
Other Outgo	\$515,770.00	\$519,819.00	\$4,049.00
Indirect Costs	(\$8,252,518.00)	(\$8,397,638.00)	(\$145,120.00)
Subtotal Unrestricted Expenditures	<u>\$75,934,867.00</u>	<u>\$79,196,437.00</u>	<u>\$3,261,570.00</u>
Transfer Out/Other Sources	<u>\$466,915.00</u>	<u>\$473,694.00</u>	<u>\$6,779.00</u>
Total General Fund Unrestricted Expenditures	<u>\$76,401,782.00</u>	<u>\$79,670,131.00</u>	<u>\$3,268,349.00</u>
Total General Fund Expenditures	<u>\$167,112,251.00</u>	<u>\$173,789,061.00</u>	<u>\$6,676,810.00</u>

Below are the total 2019-20 General Fund expenditures by major categories:

<u>General Fund Expenditures</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
Certificated Salaries	\$28,002,837.00	\$28,020,172.00	\$17,335.00
Classified Salaries	\$42,319,847.00	\$43,197,892.00	\$878,045.00
Employee Benefits	\$29,503,747.00	\$29,026,468.00	(\$477,279.00)
Books and Supplies	\$4,152,334.00	\$5,238,598.00	\$1,086,264.00
Services, Other Operating Expenses	\$37,848,776.00	\$40,489,648.00	\$2,640,872.00
Capital Outlay	\$25,317,309.00	\$27,855,857.00	\$2,538,548.00
Other Outgo	\$620,469.00	\$652,992.00	\$32,523.00
Transfer Indirect Costs	(\$1,281,983.00)	(\$1,333,260.00)	(\$51,277.00)
Transfers Out	<u>\$628,915.00</u>	<u>\$640,694.00</u>	<u>\$11,779.00</u>
Total General Fund Expenditures	<u>\$167,112,251.00</u>	<u>\$173,789,061.00</u>	<u>\$6,676,810.00</u>

GENERAL FUND EXPENDITURES continued...



LOTTERY

The California Lottery was approved by voters in November 1984. A minimum of 34% of lottery revenues is distributed to public schools and colleges. Each school district and county office receive 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 2019-20 Budget estimates are based on \$54.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$153.00 per ADA.

	<u>2019-20</u> <u>Unaudited</u> <u>Reg. Balance</u>	<u>2019-20</u> <u>Estimated</u> <u>Revenues</u>	<u>2019-20</u> <u>Estimated</u> <u>Expenses</u>	<u>2019-20</u> <u>Estimated</u> <u>Ending Balance</u>
Lottery				
Restricted Lottery \$54.00 Per ADA				
Court/Community Schools (COSP)	\$350,754.65	\$77,077.00	\$77,077.00	\$350,754.65
ROC/P COSP Instructional Program	\$98.07	\$0.00	\$0.00	\$98.07
Adults in Correction Facilities	\$69,596.24	\$6,510.00	\$6,510.00	\$69,596.24
Special Education	\$181,027.23	\$37,812.00	\$32,358.00	\$186,481.23
Venture Academy	\$43,621.88	\$107,573.00	\$123,682.00	\$27,512.88
one.Charter	\$0.00	\$44,460.00	\$40,410.00	\$4,050.00
Building Futures Charter	\$0.00	<u>\$1,555.00</u>	<u>\$1,555.00</u>	<u>\$0.00</u>
Subtotal Lottery - Restricted	<u>\$645,098.07</u>	<u>\$274,987.00</u>	<u>\$281,592.00</u>	<u>\$638,493.07</u>
Unrestricted Lottery \$153.00 Per ADA				
Court/Camp Community Schools	\$32,952.19	\$101,866.00	\$111,866.00	\$22,952.19
ROC/P COSP Instructional Program	\$65,049.86	\$0.00	\$0.00	\$65,049.86
Adults in Correction Facilities	\$41,826.46	\$8,177.00	\$8,177.00	\$41,826.46
Special Education	\$126,659.94	\$50,324.00	\$97,095.00	\$79,888.94
Technology Support	\$608,091.93	\$160,365.00	\$243,464.00	\$524,992.93
Venture Academy	\$39,773.41	\$285,777.00	\$299,752.00	\$25,798.41
one.Charter	\$0.00	\$125,830.00	\$115,131.00	\$10,699.00
Building Futures Academy	\$0.00	<u>\$3,383.00</u>	<u>\$3,383.00</u>	<u>\$0.00</u>
Subtotal Lottery - Unrestricted	<u>\$914,353.79</u>	<u>\$735,722.00</u>	<u>\$878,868.00</u>	<u>\$771,207.79</u>
Grand Total Lottery	<u>\$1,559,451.86</u>	<u>\$1,010,709.00</u>	<u>\$1,160,460.00</u>	<u>\$1,409,700.86</u>

COUNTY OPERATED SCHOOLS AND PROGRAMS (COSP)

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

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

Discovery Challenge Academy

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

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

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

Court/Community Schools account for 10.30% 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 6.47% 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 construction technology, food service, office technology and warehousing opportunities through Human Services Agency contracts.

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

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

COUNTY OPERATED SCHOOLS AND PROGRAMS continued...

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

<u>Court/Community Schools - Resource 0240</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
Beginning Balance	\$3,250,883.46	\$3,335,360.17	\$84,476.71
Revenue	\$15,606,539.00	\$15,701,946.00	\$95,407.00
Expenses	<u>(\$18,327,463.00)</u>	<u>(\$19,037,306.00)</u>	<u>(\$709,843.00)</u>
Estimated Ending Balances	<u>\$529,959.46</u>	<u>\$0.17</u>	<u>(\$529,959.29)</u>

SPECIAL EDUCATION

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

Programs offered by the County Office of Education serve more than 1,204 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 31.51% of the General Fund expenditures.

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

<u>Special Education Program & Grants</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
Beginning Balance	\$13,665,549.04	\$14,374,422.82	\$708,873.78
Revenue	\$55,691,335.00	\$54,084,991.00	<u>(\$1,606,344.00)</u>
Expenses	<u>(\$55,860,412.00)</u>	<u>(\$54,753,027.00)</u>	\$1,107,385.00
Estimated Ending Balances	<u>\$13,496,472.04</u>	<u>\$13,706,386.82</u>	<u>\$209,914.78</u>

EDUCATION SERVICES

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

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

Differentiated Assistance

In 2018-19 there was new funding for providing additional services to Local Education Agencies (LEAs). County offices of education (COEs) are the first line of support for LEAs eligible for additional support and assistance, also known as differentiated assistance. The goal for differentiated assistance is to assist LEAs and their schools to meet the needs of each student served, with a focus on building capacity to sustain improvement and effectively address inequities in student opportunities and outcomes. This means that the outcomes for this work include not only improvement on Dashboard indicators from year to year, but also progress on interim measurements that LEAs collect locally and use throughout the year. COEs work alongside LEAs to understand their strengths and challenges across students’ groups. They also analyze underlying causes to create a personalized support plan that aligns with the LCAP priorities of each LEA. In addition to the numerous programs and services offered, educational programs receive additional grants and entitlements throughout the fiscal year.

Educational Services has also placed a priority on providing professional development to districts to support the implementation of State Standards and to provide support to districts in need of technical assistance to improve student achievement. As a means of enhancing our work with districts within San Joaquin County, we have developed a team approach to providing services within all the content areas.

Specialists from Mathematics, Science, Language and Literacy, History-Social Science, Assessments, and Continuous Improvement and Support all work together to create professional development programs which meet the individual needs and initiatives of each participating district. Below are the 2019-20 Education Services Team budgets with beginning balances, revenues and expenditures:

	2019-20 Unaudited Beginning Balance	2019-20 Estimated Revenues	2019-20 Estimated Expenditures	2019-20 Estimated Ending Balance
<u>Education Services - Team Budgets</u>				
Education Services - Main	\$0.00	\$197,926.00	\$277,315.00	(\$79,389.00)
Education Services - Science	\$0.00	\$710,045.00	\$710,045.00	\$0.00
Education Services - Mathematics	\$0.00	\$699,593.00	\$699,593.00	\$0.00
Education Services - Language & Literacy	\$0.00	\$742,557.00	\$742,557.00	\$0.00
Education Services - School Support	\$79,389.12	\$63,000.00	\$63,000.00	\$79,389.12
Education Services - State/Federal Programs	\$0.00	\$122,771.00	\$122,771.00	\$0.00
Education Services - Educational Technology	\$0.00	\$61,474.00	\$61,474.00	\$0.00
Education Services - Instructional Rounds	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>Total Education Services -Team Budgets</u>	<u>\$79,389.12</u>	<u>\$2,597,366.00</u>	<u>\$2,676,755.00</u>	<u>\$0.12</u>

EDUCATION SERVICES continued...

Head Start

San Joaquin County Office of Education (SJCOE) was funded in July 2015 by the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Head Start to provide Head Start and Early Head Start services in San Joaquin County. SJCOE will provide Head Start and Early Head Start services to approximately 1,754 children. SJCOE will receive over \$24 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](#)

Apprenticeship

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

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 \$3,949,773 annual budget which, as an individual program of Education Services, is 2.27% 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, inter-district 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.

ADMINISTRATIVE SERVICES continued...

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

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

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

INTERFUND TRANSFERS

The budget provides authority for certain interfund transfers. The updated interfund transfers from the 2019-20 Adopted Budget to First Interim Financial Report are listed below:

<u>Fund</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>
Child Development Fund Transfer The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actuals expenditures.	\$1,194,388.00	\$1,246,474.00
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.	\$234,153.00	\$234,153.00

ENDING BALANCE ANALYSIS

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

<u>General Fund Ending Balances</u>	<u>Beginning Balance</u>	<u>Surplus/ Deficit</u>	<u>Ending Balance</u>
Restricted	\$28,827,326.00	(\$1,320,193.00)	\$27,507,133.00
Unrestricted	\$96,406,605.00	(\$20,605,997.00)	\$75,800,608.00
Total General Fund Ending Balances	\$125,233,930.00	(\$21,926,190.00)	\$103,307,740.00

Below are the ending balance projection differences between Adopted Budget and First Interim

<u>General Fund Ending Balances</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 First Interim</u>	<u>Difference</u>
Restricted	\$25,270,010.00	\$27,507,133.00	\$2,237,123.00
Unrestricted	\$75,996,385.00	\$75,800,608.00	(\$195,777.00)
Total General Fund Ending Balances	\$101,266,395.00	\$103,307,741.00	\$2,041,346.00

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

- Audited ending balances from June 30, 2018
- Unaudited Actuals ending balances for June 30, 2019
- Estimated ending balances for June 30, 2020

The General Fund is summarized below:

General Fund Fund 01 & Fund 02	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$118,756,962.00	\$125,233,931.53	\$6,476,969.53
Revenue	\$149,621,684.00	\$151,862,871.00	\$2,241,187.00
Expenses	<u>(\$167,112,251.00)</u>	<u>(\$173,789,061.00)</u>	<u>(\$6,676,810.00)</u>
Ending Balance	<u>\$101,266,395.00</u>	<u>\$103,307,741.53</u>	<u>\$2,041,346.53</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	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$5,336,197.55	\$4,992,270.90	(\$343,926.65)
Revenue	\$8,628,959.00	\$8,482,440.00	(\$146,519.00)
Expenses	<u>(\$8,670,216.00)</u>	<u>(\$8,268,600.00)</u>	<u>\$401,616.00</u>
Ending Balance	<u>\$5,294,940.55</u>	<u>\$5,206,110.90</u>	<u>(\$88,829.65)</u>

CHARTER SCHOOLS SPECIAL REVENUE FUND 09

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

The Charter Schools Special Revenue Fund (Fund 09) is utilized for all charter schools. Venture Academy Family of Schools, one.Charter Academies and San Joaquin Building Futures Academy all maintain a relationship with the San Joaquin County Superintendent of Schools regarding personnel, fiscal accountability and other identified support areas. Each charter is maintained as a separate entity for required financial and program reporting.

Venture Academy Family of Schools provides a voluntary public education choice for parents with students in grades TK-12 who choose to have their children educated in a variety of learning environments, and students in grades 7-12 for state-of-the-art technology, competitive sports, and college prep courses.

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

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

Charter Schools Special Reserve Fund 09	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$5,761,355.00	\$5,533,042.18	(\$228,312.82)
Revenue	\$30,803,420.00	\$29,657,916.00	(\$1,145,504.00)
Expenses	(\$31,132,158.00)	(\$31,584,458.00)	(\$452,300.00)
Ending Balance	\$5,432,617.00	\$3,606,500.18	(\$1,826,116.82)

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	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$49,058,876.00	\$50,056,570.00	\$997,694.00
Expenses	(\$49,058,876.00)	(\$50,056,570.00)	(\$997,694.00)
Ending Balance	\$0.00	\$0.00	\$0.00

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	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$0.00	\$23,925.45	\$23,925.45
Revenue	\$478,414.00	\$476,007.00	(\$2,407.00)
Expenses	(\$478,414.00)	(\$481,007.00)	(\$2,593.00)
Ending Balance	\$0.00	\$18,925.45	\$18,925.45

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	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$612,192.00	\$1,499,826.35	\$887,632.35
Revenue	\$61,032,789.00	\$60,908,111.00	(\$124,678.00)
Expenses	(\$61,047,389.00)	(\$60,922,014.00)	\$125,375.00
Ending Balance	\$597,592.00	\$1,485,923.35	\$888,329.35

SPECIAL INSURANCE FUND 67

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

SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES

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

Property & Liability Insurance Reserves Fund 67	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$669,879.76	\$619,928.44	(\$49,951.32)
Revenue	\$2,285.00	\$2,285.00	\$0.00
Expenses	\$0.00	\$0.00	\$0.00
Ending Balance	\$672,164.76	\$622,213.44	(\$49,951.32)

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 2019-20 assessed rate for the Retiree Benefit Fund is \$105 per month per full-time equivalent (FTE) of retirement covered certificated and classified salaries and .5% on all salaries.

Retiree Benefit Reserves Fund 67	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$2,999,942.25	\$947,595.90	(\$2,052,346.35)
Revenue	\$1,705,172.00	\$1,707,139.00	\$1,967.00
Expenses	(\$778,771.00)	(\$1,207,734.00)	(\$428,963.00)
Ending Balance	<u>\$3,926,343.25</u>	<u>\$1,447,000.90</u>	<u>(\$2,479,342.35)</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	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$3,669,822.01	\$1,567,524.34	(\$2,102,297.67)
Revenue	\$1,707,457.00	\$1,709,424.00	\$1,967.00
Expenses	(\$778,771.00)	(\$1,207,734.00)	(\$428,963.00)
Ending Balance	<u>\$4,598,508.01</u>	<u>\$2,069,214.34</u>	<u>(\$2,529,293.67)</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	2019-20 Adopted Budget	2019-20 First Interim	Difference
Beginning Balance	\$7,743,031.04	\$7,998,216.60	\$255,185.56
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$7,743,031.04</u>	<u>\$7,998,216.60</u>	<u>\$255,185.56</u>

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2017-18 Audited Actuals through 2019-20 First Interim.

All Funds	2017-18 Audited Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget	2019-20 First Interim
Beginning Balance	\$109,294,939.64	\$124,528,608.55	\$136,543,357.55	\$141,856,466.45
Revenue	\$240,336,702.40	\$276,239,162.64	\$292,702,640.00	\$294,670,899.00
Total Resources	<u>\$349,631,642.04</u>	<u>\$400,767,771.19</u>	<u>\$429,245,997.55</u>	<u>\$436,527,365.45</u>
Expenses	\$225,103,033.49	\$258,911,304.74	\$309,607,859.00	\$318,040,844.00
Ending Balance	<u>\$124,528,608.55</u>	<u>\$141,856,466.45</u>	<u>\$119,638,138.55</u>	<u>\$118,486,521.45</u>
Total Expenditures & Ending Balance	<u>\$349,631,642.04</u>	<u>\$400,767,771.19</u>	<u>\$429,245,997.55</u>	<u>\$436,527,365.45</u>

**ENDING BALANCE ANALYSIS
2019-20 FIRST INTERIM
FINANCIAL REPORT**

Line #	Description	Column A	Column B	Column C	Column D	Column E
		Audited Actuals Balance 6/30/2018	Unaudited Actuals Surplus or Deficit	Unaudited Actuals Balance 6/30/2019	Estimated Surplus or Deficit	Estimated Balance Budget 6/30/2020
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education County Program & Reserves	\$1,233,542.89	\$2,303,292.17	\$3,536,835.06	(\$740,176.00)	\$2,796,659.06
3	Sp Ed & SELPA Restricted Grants/Programs	\$8,666,398.08	(\$520,534.68)	\$8,145,863.40	\$819,474.00	\$8,965,337.40
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$12,625,803.25	(\$323,029.35)	\$12,302,773.90	(\$1,577,520.00)	\$10,725,253.90
6	SUBTOTAL RESTRICTED PROGRAMS	\$22,525,744.22	\$1,459,728.14	\$23,985,472.36	(\$1,498,222.00)	\$22,487,250.36
7	Designated Unrestricted Programs	\$65,681,889.43	\$14,546,612.23	\$80,228,501.66	(\$21,064,798.00)	\$59,163,703.66
8	Court/Community Schools Unrestricted Lottery	\$39,640.69	(\$6,688.50)	\$32,952.19	(\$10,000.00)	\$22,952.19
9	Special Education Unrestricted Lottery	\$104,410.25	\$22,249.69	\$126,659.94	(\$46,771.00)	\$79,888.94
10	CTE Unrestricted Lottery	\$118,038.21	(\$11,161.89)	\$106,876.32	\$0.00	\$106,876.32
11	Lottery - Technology Support	\$600,237.05	\$7,854.88	\$608,091.93	(\$83,099.00)	\$524,992.93
12	Revolving, Petty Cash	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00
13	Designated Economic Uncertainties	\$2,212,650.00	\$394,994.00	\$2,607,644.00	\$702,765.00	\$3,310,409.00
14	Unrestricted Reserves	\$9,859,373.60	\$1,740,057.18	\$11,599,430.78	(\$556,201.00)	\$11,043,229.78
15	QZAB Qualified Zone Academy Bond #1	\$961,261.27	(\$961,261.27)	\$0.00	\$0.00	\$0.00
16	QZAB Qualified Zone Academy Bond #2	\$882,596.36	\$29,975.17	\$912,571.53	\$30,265.00	\$942,836.53
17	QZAB Qualified Zone Academy Bond #3	\$238,968.09	(\$208,333.17)	\$30,634.92	\$386,031.00	\$416,665.92
18	SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES	\$80,701,889.95	\$15,554,298.32	\$96,256,188.27	(\$20,641,808.00)	\$75,614,380.27
19	TOTAL GENERAL FUND (CDE SACS Financial Reports)	\$103,227,634.17	\$17,014,026.46	\$120,241,660.63	(\$22,140,030.00)	\$98,101,630.63

TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)						
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$4,811,174.55	\$30,679.35	\$4,841,853.90	\$178,029.00	\$5,019,882.90
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$131,809.00	\$18,608.00	\$150,417.00	\$35,811.00	\$186,228.00
22	TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)	\$4,942,983.55	\$49,287.35	\$4,992,270.90	\$213,840.00	\$5,206,110.90

23	SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02	\$27,336,918.77	\$1,490,407.49	\$28,827,326.26	(\$1,320,193.00)	\$27,507,133.26
24	SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02	\$80,833,698.95	\$15,572,906.32	\$96,406,605.27	(\$20,605,997.00)	\$75,800,608.27
25	TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)	\$108,170,617.72	\$17,063,313.81	\$125,233,931.53	(\$21,926,190.00)	\$103,307,741.53

\$0.00

OTHER FUNDS						
26	Charter Fund (Fund 09)	\$6,656,484.37	(\$1,123,442.19)	\$5,533,042.18	(\$1,926,542.00)	\$3,606,500.18
27	Special Education Pass-Through Fund (Fund 10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Adults in Corrections (Fund 11)	\$119,649.18	(\$95,723.73)	\$23,925.45	(\$5,000.00)	\$18,925.45
29	Child Development Fund (Fund 12)	\$675,948.23	\$823,878.12	\$1,499,826.35	(\$13,903.00)	\$1,485,923.35
30	County School Facilities (Fund 35)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Special Insurance Fund (Fund 67)	\$1,441,557.01	\$125,967.33	\$1,567,524.34	\$501,690.00	\$2,069,214.34
32	Retiree Benefit Trust Fund (Fund 71)	\$7,464,352.04	\$533,864.56	\$7,998,216.60	\$0.00	\$7,998,216.60

33	TOTAL ALL FUNDS	\$124,528,608.55	\$17,327,857.90	\$141,856,466.45	(\$23,369,945.00)	\$118,486,521.45
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**ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2019-20 FIRST INTERIM**

	<u>2019-20 Budget</u>	<u>2019-20 First Interim</u>
Beginning Balance All Funds July 1st	\$136,543,357.55	\$141,856,466.45
<u>REVENUES</u>		
General Fund 01	\$140,992,725.00	\$143,380,431.00
Teachers College of SJ Fund 02	\$8,628,959.00	\$8,482,440.00
Charter Fund 09	\$30,803,420.00	\$29,657,916.00
Special Education Pass Thru Fund 10	\$49,058,876.00	\$50,056,570.00
Adults In Corrections Fund 11	\$478,414.00	\$476,007.00
Child Development Fund 12	\$61,032,789.00	\$60,908,111.00
Special Insurance Fund 67	\$1,707,457.00	\$1,709,424.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
Subtotal All Funds Revenues	\$292,702,640.00	\$294,670,899.00
Total Beginning Balance and Revenue All Funds	\$429,245,997.55	\$436,527,365.45
<u>EXPENDITURES</u>		
General Fund 01	\$158,442,035.00	\$165,520,461.00
Teachers College of SJ Fund 02	\$8,670,216.00	\$8,268,600.00
Charter Fund 09	\$31,132,158.00	\$31,584,458.00
Special Education Pass Thru Fund 10	\$49,058,876.00	\$50,056,570.00
Adults In Corrections Fund 11	\$478,414.00	\$481,007.00
Child Development Fund 12	\$61,047,389.00	\$60,922,014.00
Special Insurance Fund 67	\$778,771.00	\$1,207,734.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
Subtotal All Funds Expenditures	\$309,607,859.00	\$318,040,844.00
Estimated Ending Balance General Fund	\$95,971,450.17	\$98,101,630.63
Estimated Ending Balance All Other Funds	\$23,666,688.38	\$20,384,890.82
Estimated Ending Balance All Funds June 30th	\$119,638,138.55	\$118,486,521.45
Total Expenditures and Estimated Ending Balance All Funds	\$429,245,997.55	\$436,527,365.45

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$735,612.00	\$735,612.00	\$735,612.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$238,271.00	\$238,271.00	\$238,271.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$37,350,953.00	\$37,350,953.00	\$0.00	\$37,350,953.00	2
4	Special Education - Charter Decline Adj Reserve	6500	1013	\$568,094.00	\$44,863.00	\$612,957.00	\$0.00	\$612,957.00	2
5	Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$0.00	\$0.00	\$2,318,500.00	-\$2,318,500.00	2
6	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$1,157,748.00	\$1,157,748.00	\$22,390,213.00	-\$21,232,465.00	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	\$2,400,000.00	-\$800,000.00	\$1,600,000.00	\$0.00	\$1,600,000.00	2
9	Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$0.00	\$0.00	\$7,017,819.00	-\$7,017,819.00	2
10	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$319,738.93	\$14,961.00	\$334,699.93	\$0.00	\$334,699.93	2
11	Special Education - Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$999,191.00	-\$999,191.00	2
12	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$769,410.00	-\$769,410.00	2

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
13	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$2,786,447.00	-\$2,786,447.00	2
14	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$1,817,024.00	-\$1,817,024.00	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	\$224,880.00	-\$224,880.00	2
17	Special Education - Infants	6510	1040	\$0.00	\$255,200.00	\$255,200.00	\$255,200.00	\$0.00	2
Total by Ending Balance Line				\$3,536,835.06	\$38,812,391.00	\$42,349,226.06	\$39,552,567.00	\$2,796,659.06	2
18	Special Education- ESSA Comp Supt and Imp.	3182	1353	\$0.00	\$172,442.00	\$172,442.00	\$172,442.00	\$0.00	3
19	Special Education - Preschool Local Entitlements	3310	1100	\$0.00	\$370,337.00	\$370,337.00	\$370,337.00	\$0.00	3
20	SELPA - Special Education Local Planning - Federal Preschool Grant	3315	2100	\$0.00	\$77,913.00	\$77,913.00	\$77,913.00	\$0.00	3
21	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
22	SELPA - Special Education Local Planning - Mental Health Part B - IDEA - Individuals with Disabilities Education Average Daily Attendance (ADA) Allocation	3327	2324	\$0.00	\$808,372.00	\$808,372.00	\$808,372.00	\$0.00	3
23	SELPA - Special Education Local Planning - Preschool Staff Development	3345	2120	\$0.00	\$3,441.00	\$3,441.00	\$3,441.00	\$0.00	3

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
24	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3
25	SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2219	\$0.00	\$14,601.00	\$14,601.00	\$14,601.00	\$0.00	3
26	SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2220	\$0.00	\$10,936.00	\$10,936.00	\$10,936.00	\$0.00	3
27	SELPA - Special Education Local Planning - Medi-Cal Billing Option	5640	6510	\$556,232.12	\$175,896.00	\$732,128.12	\$178,183.00	\$553,945.12	3
28	Special Education - Lottery Restricted	6300	1026	\$181,027.23	\$37,812.00	\$218,839.23	\$32,358.00	\$186,481.23	3
29	Special Education - DIS - Designated Instructional Services - Contracted Services	6500	1800	\$0.00	\$3,821.00	\$3,821.00	\$3,821.00	\$0.00	3
30	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$36,534.50	\$150,500.00	\$187,034.50	\$187,034.00	\$0.50	3
31	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$4,415,958.57	\$1,885,851.00	\$6,301,809.57	\$1,086,566.00	\$5,215,243.57	3
32	SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$780,941.94	\$460,655.00	\$1,241,596.94	\$493,203.00	\$748,393.94	3
33	SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$583,260.82	\$690,982.00	\$1,274,242.82	\$517,294.00	\$756,948.82	3
34	SELPA - Special Education Local Planning - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
35	SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$36,014.59	\$354,273.00	\$390,287.59	\$354,273.00	\$36,014.59	3

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
36	Special Education - Mental Health Prop 98	6512	1322	\$0.00	\$790,737.00	\$790,737.00	\$790,737.00	\$0.00	3
37	SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	\$633,487.21	\$1,025,555.00	\$1,659,042.21	\$1,148,787.00	\$510,255.21	3
38	Special Education - COSP - County Operated Schools & Programs -Mental Health Services	6512	3209	\$133,591.40	\$26,846.00	\$160,437.40	\$26,846.00	\$133,591.40	3
39	Special Education - Venture Academy - Mental Health Services	6512	3214	\$26,202.97	\$52,967.00	\$79,169.97	\$32,567.00	\$46,602.97	3
40	Special Education - Infant Discretionary	6515	1112	\$0.00	\$6,395.00	\$6,395.00	\$6,395.00	\$0.00	3
41	SELPA - Special Education Local Planning - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00	3
42	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$53,075.02	\$24,000.00	\$77,075.02	\$32,720.00	\$44,355.02	3
43	SELPA - Special Education Local Planning - 504 Training	9010	2162	\$11,157.21	\$1,000.00	\$12,157.21	\$890.00	\$11,267.21	3
44	SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$36,279.06	\$23,000.00	\$59,279.06	\$23,658.00	\$35,621.06	3
45	SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium	9010	2170	\$79,483.93	\$23,500.00	\$102,983.93	\$23,500.00	\$79,483.93	3
46	SELPA - Special Education Local Planning - Autism Forum	9010	2175	\$5,352.17	\$3,100.00	\$8,452.17	\$3,100.00	\$5,352.17	3
47	SELPA - Special Education Local Planning - Workability Region 4	9010	2202	\$901.67	\$0.00	\$901.67	\$330.00	\$571.67	3

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
48	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	\$495,563.19	\$31,361.00	\$526,924.19	\$10,000.00	\$516,924.19	3
49	SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	\$80,799.80	\$3,485.00	\$84,284.80	\$0.00	\$84,284.80	3
Total by Ending Balance Line				\$8,145,863.40	\$7,647,780.00	\$15,793,643.40	\$6,828,306.00	\$8,965,337.40	3
50	Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$0.00	\$901,674.00	\$901,674.00	\$901,674.00	\$0.00	5
51	Title I Low Income/Neglected - COSP - County Operated Schools & Programs	3010	3351	\$0.00	\$69,076.00	\$69,076.00	\$69,076.00	\$0.00	5
52	Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$0.00	\$715,445.00	\$715,445.00	\$715,445.00	\$0.00	5
53	Migrant Education - CPIN - California Preschool Instructional Network	3045	7616	\$0.00	\$4.00	\$4.00	\$4.00	\$0.00	5
54	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$811.00	-\$811.00	5
55	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$3,241.00	-\$3,241.00	5
56	Migrant Education - Banta	3060	6025	\$0.00	\$0.00	\$0.00	\$100.00	-\$100.00	5
57	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$8,197.00	-\$8,197.00	5
58	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$2,731.00	-\$2,731.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
59	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$7,697.00	-\$7,697.00	5
60	Migrant Education - Administration	3060	6080	\$0.00	\$2,767,388.00	\$2,767,388.00	\$581,377.00	\$2,186,011.00	5
61	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$259,256.00	-\$259,256.00	5
62	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$98,335.00	-\$98,335.00	5
63	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$91,464.00	-\$91,464.00	5
64	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$139,915.00	-\$139,915.00	5
65	Migrant Education - Identification & Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$395,260.00	-\$395,260.00	5
66	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$132,421.00	-\$132,421.00	5
67	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$854,996.00	-\$854,996.00	5
68	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$7,239.00	-\$7,239.00	5
69	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$10,797.00	-\$10,797.00	5
70	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$173,551.00	-\$173,551.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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71	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$165.00	-\$165.00	5
72	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$355.00	-\$355.00	5
73	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$23,249.00	-\$23,249.00	5
74	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$351.00	-\$351.00	5
75	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$1,571.00	-\$1,571.00	5
76	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$996,128.00	\$996,128.00	\$46,726.00	\$949,402.00	5
77	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$356,695.00	-\$356,695.00	5
78	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$16,542.00	-\$16,542.00	5
79	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$34,881.00	-\$34,881.00	5
80	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$378,158.00	-\$378,158.00	5
81	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$2,203.00	-\$2,203.00	5
82	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$73,332.00	-\$73,332.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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83	Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$0.00	\$0.00	\$61,900.00	-\$61,900.00	5
84	School Readiness Migrant Education	3110	6021	\$0.00	\$186,257.00	\$186,257.00	\$186,257.00	\$0.00	5
85	ESSA Comprehensive Support and Improvement - COSP - County Operated Schools and Programs	3182	3345	\$0.00	\$320,975.00	\$320,975.00	\$320,975.00	\$0.00	5
86	ESSA School Improvment-County Office of Education	3183	6390	\$0.00	\$296,432.00	\$296,432.00	\$296,432.00	\$0.00	5
87	Special Education Fed Local Assistance COSP - County Operated Schools & Programs	3310	3457	\$0.00	\$118,193.00	\$118,193.00	\$118,193.00	\$0.00	5
88	Venture Special Education Local Planning	3310	3860	\$0.00	\$182,542.00	\$182,542.00	\$182,542.00	\$0.00	5
89	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$70,634.00	\$70,634.00	\$70,634.00	\$0.00	5
90	Title IV, Part A, Student Support and Academic Enrichment Grant - COSP - County Operated Schools & Programs	4127	3358	\$0.00	\$78,694.00	\$78,694.00	\$78,694.00	\$0.00	5
91	Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium	4203	6112	\$0.00	\$62,309.00	\$62,309.00	\$62,309.00	\$0.00	5
92	Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium Carryover	4203	6113	\$0.00	\$17,327.00	\$17,327.00	\$17,327.00	\$0.00	5
93	Regional English Learner Specialist Agreement	4204	6114	\$0.00	\$103,566.00	\$103,566.00	\$103,566.00	\$0.00	5
94	Child Nutrition / Food Service - COSP - County Operated Schools & Programs	5310	3690	\$0.00	\$519,500.00	\$519,500.00	\$519,500.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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95	Child Nutrition / Food Services - Outdoor Education	5310	7600	\$0.00	\$61,860.00	\$61,860.00	\$61,860.00	\$0.00	5
96	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
97	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$55,478.00	\$55,478.00	\$55,478.00	\$0.00	5
98	ASES - After School Education & Safety - Transitional	6010	6371	\$0.00	\$2,517,939.00	\$2,517,939.00	\$2,517,939.00	\$0.00	5
99	ASES - After School Education & Safety - Summer Reading	6010	6372	\$0.00	\$2,732.00	\$2,732.00	\$2,732.00	\$0.00	5
100	Lottery Restricted - Court/Community Schools	6300	3006	\$350,754.65	\$77,077.00	\$427,831.65	\$77,077.00	\$350,754.65	5
101	Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs	6300	4096	\$98.07	\$0.00	\$98.07	\$0.00	\$98.07	5
102	Lottery Restricted Adults In Corrections Transfer	6300	4102	\$69,596.24	\$6,510.00	\$76,106.24	\$6,510.00	\$69,596.24	5
103	Direct Support Professional Training - ROC/P - Regional Occupation Center Program	6355	4051	\$58,586.69	\$50,000.00	\$108,586.69	\$71,246.00	\$37,340.69	5
104	Community - CTE - Career Technical Education Revenue	6371	4001	\$0.00	\$107,385.00	\$107,385.00	\$107,385.00	\$0.00	5
105	CTEIC - Career Technical Education Incentive Grant	6387	6596	\$0.00	\$118,314.00	\$118,314.00	\$118,314.00	\$0.00	5
106	Strong Workforce	6388	6597	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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107	COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs	6500	3201	\$2,239,321.44	\$504,859.00	\$2,744,180.44	\$685,892.00	\$2,058,288.44	5
108	COE - County Office of Education Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$2,868,412.58	\$1,153,992.00	\$4,022,404.58	\$1,320,471.00	\$2,701,933.58	5
109	COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy	6500	3213	\$0.00	\$67,097.00	\$67,097.00	\$67,097.00	\$0.00	5
110	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,045.00	\$51,045.00	\$51,045.00	\$0.00	5
111	TUPE - Tobacco Use Prevention Education Healthy Kids	6650	6330	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	5
112	TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$0.00	\$63,428.00	\$63,428.00	\$63,428.00	\$0.00	5
113	TUPE - Tobacco Use Prevention Education - Prop 56	6685	6325	\$0.00	\$153,030.00	\$153,030.00	\$153,030.00	\$0.00	5
114	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$78,000.00	\$78,000.00	\$78,000.00	\$0.00	5
115	California Learn Community for School Success	7085	3458	\$0.00	\$94,400.00	\$94,400.00	\$94,400.00	\$0.00	5
116	CA Environmental Literacy Project - CELP	7135	6212	\$0.00	\$87,725.00	\$87,725.00	\$87,725.00	\$0.00	5
117	Classified School Employee Professional Development Block Grant	7311	5097	\$72,218.00	\$0.00	\$72,218.00	\$0.00	\$72,218.00	5
118	Foster Youth Services	7366	3935	\$0.00	\$622,162.00	\$622,162.00	\$622,162.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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119	Low Performing Blk Grant-COSP	7510	3449	\$12,844.00	\$0.00	\$12,844.00	\$0.00	\$12,844.00	5
120	STRS On Behalf	7690	0099	\$0.00	\$1,926,791.00	\$1,926,791.00	\$1,926,791.00	\$0.00	5
121	State of California Oral Health	7810	5049	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	5
122	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	5
123	LCFF - Local Control Funding Formula Evaluation Rubrics for LCAP - Local Control & Accountability	7810	5053	\$0.00	\$178,000.00	\$178,000.00	\$178,000.00	\$0.00	5
124	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
125	Forestry Corps	7810	5280	\$0.00	\$1,098,000.00	\$1,098,000.00	\$1,098,000.00	\$0.00	5
126	ATP - Bicycle/Pedestrian Path Improvement @ S/B SR-99 Wilson Way	7810	5281	\$0.00	\$121,328.00	\$121,328.00	\$121,328.00	\$0.00	5
127	Prop 68 - Floodplain Expansion & Ecosystem Restoration at RP - Dos Rios Ranch	7810	5283	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	5
128	Forest Health Program	7810	5284	\$0.00	\$19,900.00	\$19,900.00	\$19,900.00	\$0.00	5
129	CMD - Corpsmember Development	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5
130	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$594,461.00	\$594,461.00	\$594,461.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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131	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$371,692.00	\$371,692.00	\$371,692.00	\$0.00	5
132	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$148,923.00	\$148,923.00	\$148,923.00	\$0.00	5
133	CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund	7810	5292	\$0.00	\$646,702.00	\$646,702.00	\$646,702.00	\$0.00	5
134	ATP - Active Transportation Program - San Joaquin County Office of Education Campus	7810	5293	\$0.00	\$104,340.00	\$104,340.00	\$104,340.00	\$0.00	5
135	ATP - Active Transportation Program - Redwood School Campus	7810	5294	\$0.00	\$123,112.00	\$123,112.00	\$123,112.00	\$0.00	5
136	Prop 68 - Equipment Acquisition for Climate Adaptation & Resiliency Projects	7810	5295	\$0.00	\$1,455.00	\$1,455.00	\$1,455.00	\$0.00	5
137	CCC - Prop 68 - Fremont Street Facility Improvement	7810	5296	\$0.00	\$235,678.00	\$235,678.00	\$235,678.00	\$0.00	5
138	CREEC - California Regional Environmental Education Community - EEGP - Environmental Education Grant Program	7810	6200	\$0.00	\$1,137,094.00	\$1,137,094.00	\$1,137,094.00	\$0.00	5
139	CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$0.00	\$94,256.00	\$94,256.00	\$94,256.00	\$0.00	5
140	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$82,787.00	\$82,787.00	\$82,787.00	\$0.00	5
141	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$47,205.00	\$47,205.00	\$47,205.00	\$0.00	5
142	CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$148,308.00	\$148,308.00	\$148,308.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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143	Delta Institute California Water	7810	7163	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	5
144	DWR - Department of Water Resources Water Education Learning Packets	7810	7164	\$0.00	\$25,316.00	\$25,316.00	\$25,316.00	\$0.00	5
145	Routine Maintenance & Repair Requirement	8150	5701	\$0.00	\$2,362,942.00	\$2,362,942.00	\$2,362,942.00	\$0.00	5
146	Miscellaneous Revenue - COSP - County Operated Schools & Programs	9010	3002	\$85,296.90	\$0.00	\$85,296.90	\$0.00	\$85,296.90	5
147	Duplicating (Print Shop) - COSP - County Operated Schools & Programs	9010	3115	\$0.00	\$207,630.00	\$207,630.00	\$207,630.00	\$0.00	5
148	HSA - Humans Services Agency - Mary Graham Shelter Art Program - COSP - County Operated Schools & Programs	9010	3470	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	5
149	HSA - Humans Services Agency - Juvenile Dependency Court - COSP - County Operated Schools & Programs	9010	3471	\$0.00	\$211,845.00	\$211,845.00	\$211,845.00	\$0.00	5
150	Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	\$136,872.15	\$162,000.00	\$298,872.15	\$167,000.00	\$131,872.15	5
151	HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$0.00	\$165,569.00	\$165,569.00	\$165,569.00	\$0.00	5
152	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$195,808.00	\$195,808.00	\$195,808.00	\$0.00	5
153	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$460,115.00	\$460,115.00	\$460,115.00	\$0.00	5
154	SJCOE - San Joaquin County Office of Education GED Testing Center	9010	4300	\$10,720.49	\$10,000.00	\$20,720.49	\$10,000.00	\$10,720.49	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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155	SEIS - Special Education Information System	9010	5021	\$1,875,209.59	\$5,299,458.00	\$7,174,667.59	\$6,044,887.00	\$1,129,780.59	5
156	Code Camp	9010	5056	\$0.00	\$275,457.00	\$275,457.00	\$275,457.00	\$0.00	5
157	CREEC Network Website	9010	5058	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	5
158	PG&E - Pacific Gas & Electric Energy Center Foundation Grant	9010	5064	\$12.12	\$0.00	\$12.12	\$0.00	\$12.12	5
159	Canine Services Consortium	9010	5208	\$879.73	\$7,700.00	\$8,579.73	\$7,700.00	\$879.73	5
160	Miscellaneous Recycling Revenues	9010	5287	\$154,265.13	\$59,000.00	\$213,265.13	\$59,000.00	\$154,265.13	5
161	SJVAPCD - San Joaquin Valley Air Pollution Control District	9010	5722	\$0.00	\$155,745.00	\$155,745.00	\$155,745.00	\$0.00	5
162	Threat Assessment	9010	5723	\$3,685.16	\$24,750.00	\$28,435.16	\$24,750.00	\$3,685.16	5
163	Assessment Administration	9010	6069	\$392,821.77	\$0.00	\$392,821.77	\$0.00	\$392,821.77	5
164	TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	\$73,233.95	\$16,800.00	\$90,033.95	\$16,800.00	\$73,233.95	5
165	Environmental Education	9010	6153	\$0.00	\$9,991.00	\$9,991.00	\$9,991.00	\$0.00	5
166	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	\$4,414.90	\$0.00	\$4,414.90	\$0.00	\$4,414.90	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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167	CREEC - California Regional Environmental Education Community Mini Grant	9010	6203	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	5
168	PGIM - Prudential Global Investment Management	9010	6256	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	5
169	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$69,459.83	\$252,780.00	\$322,239.83	\$252,780.00	\$69,459.83	5
170	Natural Resources Fee For Services	9010	6268	\$360,535.64	\$980,625.00	\$1,341,160.64	\$1,031,174.00	\$309,986.64	5
171	MyPath	9010	6274	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	5
172	Sonora Fee for Service	9010	6276	\$0.00	\$382,963.00	\$382,963.00	\$382,963.00	\$0.00	5
173	College & Career	9010	6299	\$148,649.84	\$18,750.00	\$167,399.84	\$18,750.00	\$148,649.84	5
174	Contracted Nursing Services	9010	6352	\$0.00	\$458,924.00	\$458,924.00	\$458,924.00	\$0.00	5
175	First 5 TEETH - Treatment & Education for Everyone on Teeth & Health	9010	6362	\$0.00	\$59,799.00	\$59,799.00	\$59,799.00	\$0.00	5
176	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
177	Continuous Improvement & Support	9010	6386	\$1,072,484.82	\$1,550,000.00	\$2,622,484.82	\$1,630,172.00	\$992,312.82	5
178	Medi-Cal Comprehensive Health	9010	6511	\$453,456.15	\$992,897.00	\$1,446,353.15	\$1,269,719.00	\$176,634.15	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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179	26.5 Special Education Services	9010	6514	\$813.70	\$0.00	\$813.70	\$813.00	\$0.70	5
180	HSA - Human Services Agency - Food Service Certification	9010	6594	\$786.27	\$500.00	\$1,286.27	\$500.00	\$786.27	5
181	Student Events	9010	7135	\$0.00	\$251,177.00	\$251,177.00	\$251,177.00	\$0.00	5
182	CISC - Curriculum & Instruction Steering Committee - Science	9010	7136	\$0.00	\$5,600.00	\$5,600.00	\$5,600.00	\$0.00	5
183	CISC - Curriculum & Instruction Steering Committee Chair Expenses	9010	7137	\$4,041.34	\$9,035.00	\$13,076.34	\$13,077.00	-\$0.66	5
184	Puentes/Cal Fire Partnership	9010	7170	\$0.00	\$23,913.00	\$23,913.00	\$23,913.00	\$0.00	5
185	DWAS - Dinner With a Scientist	9010	7181	\$3,372.70	\$6,000.00	\$9,372.70	\$6,000.00	\$3,372.70	5
186	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
187	SJCOE - Next Generation Science Standards -NGSS	9010	7208	\$0.00	\$36,972.00	\$36,972.00	\$36,972.00	\$0.00	5
188	Artists in Schools	9010	7248	\$49,526.27	\$212,223.00	\$261,749.27	\$212,223.00	\$49,526.27	5
189	Music Services	9010	7270	\$6,142.38	\$2,783.00	\$8,925.38	\$4,454.00	\$4,471.38	5
190	Health/Physical Education	9010	7300	\$48,377.78	\$7,904.00	\$56,281.78	\$33,588.00	\$22,693.78	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
191	21st Century CLC - Community Learning Centers Extra	9010	7317	\$196,165.50	\$0.00	\$196,165.50	\$17,939.00	\$178,226.50	5
192	COE - County Office of Education - Foundation Administration	9010	7430	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
193	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
194	COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$0.00	\$6,100.00	\$6,100.00	\$6,100.00	\$0.00	5
195	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
196	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
197	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
198	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
199	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
200	COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5
201	COE - County Office of Education - Foundation Award - Student Events Catalog	9010	7462	\$0.00	\$3,300.00	\$3,300.00	\$3,300.00	\$0.00	5
202	COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts	9010	7465	\$0.00	\$2,105.00	\$2,105.00	\$2,105.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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203	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
204	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
205	MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$946,791.57	-\$35,298.00	\$911,493.57	\$0.00	\$911,493.57	5
206	MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9010	7901	\$440,570.92	\$30,664.00	\$471,234.92	\$0.00	\$471,234.92	5
207	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	\$43,437.65	\$3,237.00	\$46,674.65	\$668.00	\$46,006.65	5
208	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$31,486.52	\$2,091.00	\$33,577.52	\$667.00	\$32,910.52	5
209	MAA #5 - Medi-Cal Administrative Agency - Services	9010	7905	\$0.00	\$168,801.00	\$168,801.00	\$168,801.00	\$0.00	5
210	Legal Services	9010	8000	\$4,635.42	\$58,000.00	\$62,635.42	\$58,000.00	\$4,635.42	5
211	AmeriCorps Carryover	9012	6269	\$0.00	\$82,500.00	\$82,500.00	\$82,500.00	\$0.00	5
212	Worknet - Youth Education Services	9012	6275	\$0.00	\$880,000.00	\$880,000.00	\$880,000.00	\$0.00	5
213	AmeriCorps	9012	6289	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00	\$0.00	5
214	DSSP - Delta Sierra Science Project	9012	7192	\$0.00	\$27,407.00	\$27,407.00	\$27,407.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
215	Redevelopment	9019	5800	\$0.00	\$175,142.00	\$175,142.00	\$175,142.00	\$0.00	5
216	Migrant Ed Regular District-Stockton	9060	6093	\$0.00	\$393,280.00	\$393,280.00	\$393,280.00	\$0.00	5
217	Migrant Ed Regular District- Lodi	9060	6094	\$0.00	\$289,173.00	\$289,173.00	\$289,173.00	\$0.00	5
218	Migrant Ed Summer District- Stockton	9061	6093	\$0.00	\$43,500.00	\$43,500.00	\$43,500.00	\$0.00	5
219	Migrant Ed Summer District- Lodi	9061	6094	\$0.00	\$35,778.00	\$35,778.00	\$35,778.00	\$0.00	5
Total by Ending Balance Line				\$12,302,773.90	\$38,539,910.00	\$50,842,683.90	\$40,117,430.00	\$10,725,253.90	5
220	Budget Stabilization	0000	0002	\$18,993,085.00	\$11,191,810.00	\$30,184,895.00	\$0.00	\$30,184,895.00	7
221	Special Ed One-Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$22,903.00	\$79,315.97	7
222	LCFF - Local Funding Formula Implementation Professional Development - Special Education	0000	1401	\$20,244.97	\$0.00	\$20,244.97	\$20,245.00	-\$0.03	7
223	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
224	Special Education Instructional Assistant Recruitment	0000	1804	\$24,518.67	\$0.00	\$24,518.67	\$2,509.00	\$22,009.67	7
225	Special Education Local Solutions Grant	0000	1805	\$0.00	\$63,619.00	\$63,619.00	\$63,619.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
226	Fundraising - COSP - County Operated Schools and Programs	0000	3007	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	7
227	One-time Discretionary Funds - COSP - County Operated Schools & Programs	0000	3444	\$655.29	\$0.00	\$655.29	\$0.00	\$655.29	7
228	COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$221,378.78	\$109,527.00	\$330,905.78	\$175,596.00	\$155,309.78	7
229	Apprenticeship	0000	4205	\$2,380,527.66	\$4,553,879.00	\$6,934,406.66	\$4,177,033.00	\$2,757,373.66	7
230	Skills USA	0000	4209	\$3,160.34	\$0.00	\$3,160.34	\$0.00	\$3,160.34	7
231	LCAP - Local Control & Accountability Program - Program & Fiscal Oversight	0000	5003	\$1,274,833.53	\$0.00	\$1,274,833.53	\$286,492.00	\$988,341.53	7
232	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$425,318.83	\$0.00	\$425,318.83	\$0.00	\$425,318.83	7
233	CEDR - Center for Educational Development & Research	0000	5025	\$1,080,707.82	\$1,779,449.00	\$2,860,156.82	\$2,350,115.00	\$510,041.82	7
234	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$2,614,055.09	\$2,408,167.00	\$5,022,222.09	\$2,556,010.00	\$2,466,212.09	7
235	Classified Employee Teacher of the Year	0000	5044	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	7
236	Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$0.00	\$10,207.00	\$10,207.00	\$10,207.00	\$0.00	7
237	Transworld Plant Development	0000	5067	\$200,087.54	\$0.00	\$200,087.54	\$181,423.00	\$18,664.54	7

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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238	Solar Panels- WEC	0000	5068	\$1,668,453.65	\$66,175.00	\$1,734,628.65	\$243,914.00	\$1,490,714.65	7
239	Sky Mountain Start Up	0000	5078	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00	\$0.00	7
240	Transition Budget	0000	5080	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	7
241	Georgetown	0000	5083	\$0.00	\$1,308,190.00	\$1,308,190.00	\$1,308,190.00	\$0.00	7
242	Special Education Discretionary	0000	5096	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	7
243	Copying Services	0000	5110	\$499,810.71	\$0.00	\$499,810.71	-\$32,662.00	\$532,472.71	7
244	Fremont Street Operations	0000	5133	\$130,732.00	\$26,146.00	\$156,878.00	\$0.00	\$156,878.00	7
245	CEDR Relocation	0000	5134	\$3,808,534.51	\$0.00	\$3,808,534.51	\$3,454,307.00	\$354,227.51	7
246	McFall Planning	0000	5136	\$183,450.00	\$0.00	\$183,450.00	\$0.00	\$183,450.00	7
247	Conservation Corps Building	0000	5137	\$70,700.48	\$0.00	\$70,700.48	\$61,000.00	\$9,700.48	7
248	WEC - Wentworth Education Center Building Expenses	0000	5140	\$577,335.80	-\$275,000.00	\$302,335.80	\$250,000.00	\$52,335.80	7
249	Nelson Center Facilities Building Expenses	0000	5150	\$404,773.95	\$86,650.00	\$491,423.95	\$491,423.00	\$0.95	7

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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250	Lycoming Building Expenses	0000	5154	\$0.00	\$51,719.00	\$51,719.00	\$51,719.00	\$0.00	7
251	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$1,502,668.69	\$0.00	\$1,502,668.69	\$329,892.00	\$1,172,776.69	7
252	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$563,400.00	\$563,400.00	\$563,400.00	\$0.00	7
253	Venture II Building Expenses	0000	5175	\$10,675,230.20	\$2,024,000.00	\$12,699,230.20	\$11,500,000.00	\$1,199,230.20	7
254	CTEC - Career & Technical Education Center Building Expenses	0000	5180	\$1,493,793.03	\$0.00	\$1,493,793.03	\$340,000.00	\$1,153,793.03	7
255	Miscellaneous Building Expenses	0000	5186	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	7
256	TCSJ – Teacher’s College of San Joaquin Building Expenses	0000	5190	\$7,808,344.76	-\$1,686,264.00	\$6,122,080.76	\$6,122,080.00	\$0.76	7
257	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$309,435.00	\$309,435.00	\$309,435.00	\$0.00	7
258	Mandated Costs	0000	5206	\$3,609,009.54	-\$38,197.00	\$3,570,812.54	\$0.00	\$3,570,812.54	7
259	Unemployment	0000	5210	\$0.00	\$37,894.00	\$37,894.00	\$37,894.00	\$0.00	7
260	Affordable Care Act - ESRP Employer Shared Responsibility Payment	0000	5211	\$0.00	\$13,520.00	\$13,520.00	\$13,520.00	\$0.00	7
261	Information Technology - Core Support	0000	5216	\$0.00	\$922,933.00	\$922,933.00	\$922,933.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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262	Information Technology - Communications/Security	0000	5217	\$0.00	\$677,827.00	\$677,827.00	\$677,827.00	\$0.00	7
263	Information Technology - Administration	0000	5218	\$0.00	\$324,182.00	\$324,182.00	\$324,182.00	\$0.00	7
264	Information Technology - Cyber Security Awareness Training	0000	5219	\$0.00	\$4,320.00	\$4,320.00	\$4,320.00	\$0.00	7
265	Information Technology - Administration/Hardware	0000	5220	\$10,336.86	\$126,966.00	\$137,302.86	\$128,966.00	\$8,336.86	7
266	Information Technology - Administration/Technical	0000	5225	\$12,860.21	\$113,367.00	\$126,227.21	\$115,367.00	\$10,860.21	7
267	Information Technology - Administration/User Support	0000	5230	\$0.00	\$370,326.00	\$370,326.00	\$370,326.00	\$0.00	7
268	Community Garden Project	0000	5299	\$7,050.08	\$0.00	\$7,050.08	\$0.00	\$7,050.08	7
269	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,400.00	\$3,400.00	\$3,400.00	\$0.00	7
270	Vehicle Maintenance	0000	5702	\$1,268,503.43	\$10,900.00	\$1,279,403.43	\$77,935.00	\$1,201,468.43	7
271	SJV Air Poll Dist EV	0000	5724	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	7
272	Migrant Unallowable Expenses	0000	5880	\$0.00	\$43.00	\$43.00	\$43.00	\$0.00	7
273	SJCOE Special Needs	0000	6001	\$0.00	\$278,439.00	\$278,439.00	\$1,950.00	\$276,489.00	7

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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274	SJCOE Professional Development for Classified Employees	0000	6051	\$0.00	\$4,760.00	\$4,760.00	\$4,760.00	\$0.00	7
275	Seal of Biliteracy	0000	6126	\$0.00	\$10,180.00	\$10,180.00	\$10,180.00	\$0.00	7
276	Science Conference	0000	6144	\$17,318.42	\$0.00	\$17,318.42	\$0.00	\$17,318.42	7
277	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$44,972.40	\$13,750.00	\$58,722.40	\$13,750.00	\$44,972.40	7
278	ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$0.00	\$97,186.00	\$97,186.00	\$97,186.00	\$0.00	7
279	Educational Services Reserves	0000	6799	\$1,663,143.55	-\$1,479,149.00	\$183,994.55	\$0.00	\$183,994.55	7
280	Education Services - Main	0000	6800	\$0.00	\$197,926.00	\$197,926.00	\$277,315.00	-\$79,389.00	7
281	Education Services - Science	0000	6810	\$0.00	\$710,045.00	\$710,045.00	\$710,045.00	\$0.00	7
282	Education Services - State/Federal Programs	0000	6820	\$0.00	\$122,771.00	\$122,771.00	\$122,771.00	\$0.00	7
283	Education Services - School Support	0000	6825	\$79,389.12	\$63,000.00	\$142,389.12	\$63,000.00	\$79,389.12	7
284	Education Services - Educational Technology	0000	6830	\$0.00	\$61,474.00	\$61,474.00	\$61,474.00	\$0.00	7
285	Education Services - Mathematics	0000	6845	\$0.00	\$699,593.00	\$699,593.00	\$699,593.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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286	Education Services - Multilingual	0000	6850	\$0.00	\$742,557.00	\$742,557.00	\$742,557.00	\$0.00	7
287	Fab Lab	0000	7109	\$181,247.28	\$131,592.00	\$312,839.28	\$223,342.00	\$89,497.28	7
288	Star Lab	0000	7110	\$4,458.49	\$2,625.00	\$7,083.49	\$2,625.00	\$4,458.49	7
289	California State Elementary Spelling Bee	0000	7142	\$27,680.68	\$13,300.00	\$40,980.68	\$13,300.00	\$27,680.68	7
290	Tech Summit	0000	7150	\$16,562.69	\$20,250.00	\$36,812.69	\$20,250.00	\$16,562.69	7
291	Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program	0000	7202	\$715,853.51	\$67,811.00	\$783,664.51	\$609,024.00	\$174,640.51	7
292	Sky Mountain Camp	0000	7204	\$0.00	\$308,398.00	\$308,398.00	\$308,398.00	\$0.00	7
293	Math Olympiad	0000	7214	\$2,894.81	\$4,027.00	\$6,921.81	\$4,027.00	\$2,894.81	7
294	Emergency Preparedness	0000	7350	\$0.00	\$26,398.00	\$26,398.00	\$26,398.00	\$0.00	7
295	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
296	Court/Camps - Instructional Program	0240	3010	\$0.00	\$1,222,469.00	\$1,222,469.00	\$342,039.00	\$880,430.00	7D
297	Community Schools - Instructional Program	0240	3020	\$3,335,360.17	\$14,489,010.00	\$17,824,370.17	\$8,841,633.00	\$8,982,737.17	7C

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
298	Community Schools - CTE	0240	3021	\$0.00	\$0.00	\$0.00	\$70,941.00	-\$70,941.00	7C
299	COSP - Mental Health Clinicians	0240	3022	\$0.00	\$150,000.00	\$150,000.00	\$673,398.00	-\$523,398.00	7C
300	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$149,743.00	-\$149,743.00	7C
301	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$107,726.00	-\$107,726.00	7C
302	Community Schools - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$543,922.00	-\$543,922.00	7C
303	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$334,522.00	-\$334,522.00	7C
304	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$51,718.00	-\$51,718.00	7D
305	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,462,993.00	-\$2,462,993.00	7C
306	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$346,300.00	-\$346,300.00	7D
307	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$128,065.00	-\$128,065.00	7C
308	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$28,112.00	-\$28,112.00	7D
309	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,373.00	-\$165,373.00	\$0.00	-\$165,373.00	7C

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
310	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$8,457.00	-\$8,457.00	7C
311	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$3,173.00	-\$3,173.00	7D
312	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,572,866.00	-\$1,572,866.00	7C
313	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$241,290.00	-\$241,290.00	7D
314	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$409,005.00	-\$409,005.00	7C
315	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$209,837.00	-\$209,837.00	7D
316	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$398,230.00	-\$398,230.00	7B
317	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$0.00	\$0.00	\$1,989,328.00	-\$1,989,328.00	7C
318	Community - CTE - Career Technical Education Career Academy of Cosmetology	0240	4003	\$0.00	\$4,840.00	\$4,840.00	\$12,007.00	-\$7,167.00	7B
319	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$1,000.00	\$1,000.00	\$112,001.00	-\$111,001.00	7B
320	PAR - Peer Assistance Review - Administration	0271	5004	\$8,975.22	\$0.00	\$8,975.22	\$0.00	\$8,975.22	7A
321	Williams Case Settlement	0385	7285	\$53,325.79	\$158,573.00	\$211,898.79	\$158,573.00	\$53,325.79	7A

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
322	Staff Development Buyback -CTE	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
323	Deferred Maintenance - Special Education	0620	1711	\$2,393,547.34	\$302,065.00	\$2,695,612.34	\$968,573.00	\$1,727,039.34	7A
324	Deferred Maintenance Technology - Special Education	0620	1712	\$0.00	\$11,602.00	\$11,602.00	\$0.00	\$11,602.00	7A
325	Deferred Maintenance - COSP - County Operated Schools & Programs	0620	3711	\$2,464,709.43	\$250,979.00	\$2,715,688.43	\$1,155,200.00	\$1,560,488.43	7A
326	Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$0.00	\$29,082.00	\$29,082.00	\$11,921.00	\$17,161.00	7A
327	Deferred Maintenance - General Fund	0620	5711	\$8,108,562.05	\$478,513.00	\$8,587,075.05	\$2,442,000.00	\$6,145,075.05	7A
328	Deferred Maintenance Technology - General Fund	0620	5712	\$0.00	\$48,000.00	\$48,000.00	\$0.00	\$48,000.00	7A
329	Outdoor Education	0723	7600	\$0.00	\$304,070.00	\$304,070.00	\$304,070.00	\$0.00	7
330	Transportation - Special Education	0724	1650	\$0.00	\$7,197,210.00	\$7,197,210.00	\$7,197,210.00	\$0.00	7
Total by Ending Balance Line				\$80,228,501.66	\$52,229,063.00	\$132,457,564.66	\$73,293,861.00	\$59,163,703.66	7
331	Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	\$32,952.19	\$101,866.00	\$134,818.19	\$111,866.00	\$22,952.19	8
Total by Ending Balance Line				\$32,952.19	\$101,866.00	\$134,818.19	\$111,866.00	\$22,952.19	8

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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332	Lottery Unrestricted - Special Education	1100	1025	\$126,659.94	\$50,324.00	\$176,983.94	\$97,095.00	\$79,888.94	9
Total by Ending Balance Line				\$126,659.94	\$50,324.00	\$176,983.94	\$97,095.00	\$79,888.94	9
333	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$65,049.86	\$0.00	\$65,049.86	\$0.00	\$65,049.86	10
334	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	\$41,826.46	\$8,177.00	\$50,003.46	\$8,177.00	\$41,826.46	10
Total by Ending Balance Line				\$106,876.32	\$8,177.00	\$115,053.32	\$8,177.00	\$106,876.32	10
335	Lottery Unrestricted - Technology Support	1100	5005	\$608,091.93	\$160,365.00	\$768,456.93	\$243,464.00	\$524,992.93	11
Total by Ending Balance Line				\$608,091.93	\$160,365.00	\$768,456.93	\$243,464.00	\$524,992.93	11
336	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
337	Economic Uncertainties	0000	0000	\$2,607,644.00	\$702,765.00	\$3,310,409.00	\$0.00	\$3,310,409.00	13
Total by Ending Balance Line				\$2,607,644.00	\$702,765.00	\$3,310,409.00	\$0.00	\$3,310,409.00	13
338	Revolving Cash	0000	0000	-\$2,825.00	\$0.00	-\$2,825.00	\$0.00	-\$2,825.00	14

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
339	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$14,394,029.00	\$14,394,029.00	\$0.00	\$14,394,029.00	14
340	Economic Uncertainties	0000	0000	-\$2,607,644.00	-\$702,765.00	-\$3,310,409.00	\$0.00	-\$3,310,409.00	14
341	Salaries & Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$9,447,284.00	\$9,447,284.00	\$9,447,284.00	\$0.00	14
342	Miscellaneous Revenue	0000	5001	\$14,527,557.26	-\$29,366,351.00	-\$14,838,793.74	\$253,468.00	-\$15,092,261.74	14
343	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$3,044,132.00	\$3,044,132.00	\$0.00	\$3,044,132.00	14
344	Superintendent & Board	0000	5010	\$0.00	\$215,988.00	\$215,988.00	\$215,988.00	\$0.00	14
345	School District Organization	0000	5040	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	14
346	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	14
347	Tuition Reimbursement Program	0000	5042	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	14
348	Leadership Training	0000	5059	\$0.00	\$34,144.00	\$34,144.00	\$34,144.00	\$0.00	14
349	Research & Grant Development	0000	5060	\$0.00	\$350,550.00	\$350,550.00	\$350,550.00	\$0.00	14
350	Administrative Services	0000	5071	\$0.00	\$205,372.00	\$205,372.00	\$205,372.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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351	Student Admin Support Services	0000	5095	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	14
352	RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	\$0.00	\$65,621.00	\$65,621.00	\$23,312.00	\$42,309.00	14
353	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$555,828.00	\$555,828.00	\$555,828.00	\$0.00	14
354	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$418,772.00	\$418,772.00	\$418,772.00	\$0.00	14
355	TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	\$0.00	\$288,227.00	\$288,227.00	\$288,227.00	\$0.00	14
356	VAFS - Venture Academy Family of Schools - Operations Budget	0000	5170	\$0.00	\$455,481.00	\$455,481.00	\$0.00	\$455,481.00	14
357	Excel Operations Expenses	0000	5184	\$0.00	\$496,026.00	\$496,026.00	\$16,200.00	\$479,826.00	14
358	CTEC - Career & Technical Education Center - Operations Budget	0000	5185	\$0.00	\$436,329.00	\$436,329.00	\$306,231.00	\$130,098.00	14
359	Venture II - Operations Budget	0000	5191	\$0.00	\$368,622.00	\$368,622.00	\$23,000.00	\$345,622.00	14
360	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48		-\$317,657.48	\$0.00	-\$317,657.48	14
361	Business Services	0000	5200	\$0.00	\$727,229.00	\$727,229.00	\$727,229.00	\$0.00	14
362	Indirect	0000	5201	\$0.00	\$0.00	\$0.00	-\$11,185,787.00	\$11,185,787.00	14

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
363	Legal - COE - County Office of Education	0000	5203	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	14
364	Technology/Administration Budget	0000	5205	\$0.00	\$1,393,631.00	\$1,393,631.00	\$1,393,631.00	\$0.00	14
365	Personnel External Services	0000	5300	\$0.00	\$240,391.00	\$240,391.00	\$240,391.00	\$0.00	14
366	Credentialing Services	0000	5310	\$0.00	\$12,613.00	\$12,613.00	\$12,613.00	\$0.00	14
367	Fingerprinting	0000	5315	\$0.00	\$74,260.00	\$74,260.00	\$74,260.00	\$0.00	14
368	Teacher Recruitment	0000	5321	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	14
369	SJCOE ID Badges	0000	5322	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	14
370	Bus Driver Training	0000	5323	\$0.00	\$17,560.00	\$17,560.00	\$17,560.00	\$0.00	14
371	Maintenance & Operations	0000	5700	\$0.00	\$847,596.00	\$847,596.00	\$847,596.00	\$0.00	14
372	Routine Maintenance & Repair Requirement	0000	5701	\$0.00	-\$2,362,942.00	-\$2,362,942.00	-\$2,362,942.00	\$0.00	14
373	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
374	Property & Liability Losses	0000	5705	\$0.00	\$42,895.00	\$42,895.00	\$42,895.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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375	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
376	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14
377	Risk Management	0000	5720	\$0.00	\$26,000.00	\$26,000.00	\$26,000.00	\$0.00	14
378	Workers' Compensation	0000	5721	\$0.00	\$10,700.00	\$10,700.00	\$10,700.00	\$0.00	14
379	Curriculum Services	0000	6050	\$0.00	\$52,439.00	\$52,439.00	\$52,439.00	\$0.00	14
380	Early Childhood	0000	6220	\$0.00	\$22,046.00	\$22,046.00	\$22,046.00	\$0.00	14
381	Academic Decathlon	0000	7120	\$0.00	\$30,300.00	\$30,300.00	\$30,300.00	\$0.00	14
382	Academic Pentathlon	0000	7130	\$0.00	\$18,093.00	\$18,093.00	\$18,093.00	\$0.00	14
383	Spelling Bee	0000	7140	\$0.00	\$1,978.00	\$1,978.00	\$1,978.00	\$0.00	14
384	Administration Student Events Projects	0000	7141	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	14
385	Science Fair	0000	7200	\$0.00	\$5,944.00	\$5,944.00	\$5,944.00	\$0.00	14
386	Science Olympiad	0000	7210	\$0.00	\$30,831.00	\$30,831.00	\$30,831.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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387	Countywide Music Coordination	0000	7260	\$0.00	\$126,005.00	\$126,005.00	\$126,005.00	\$0.00	14
388	Mock Trial	0000	7400	\$0.00	\$27,628.00	\$27,628.00	\$27,628.00	\$0.00	14
389	Outdoor Education	0000	7600	\$0.00	\$1,945,615.00	\$1,945,615.00	\$1,945,615.00	\$0.00	14
390	Public Information Officer	0000	7610	\$0.00	\$476,247.00	\$476,247.00	\$476,247.00	\$0.00	14
Total by Ending Balance Line				\$11,599,430.78	\$4,495,347.00	\$16,094,777.78	\$5,051,548.00	\$11,043,229.78	14
391	QZAB - Qualified Zone Academy Bond #2	0000	5019	\$912,571.53	\$30,265.00	\$942,836.53	\$0.00	\$942,836.53	16
Total by Ending Balance Line				\$912,571.53	\$30,265.00	\$942,836.53	\$0.00	\$942,836.53	16
392	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$30,634.92	\$602,178.00	\$632,812.92	\$216,147.00	\$416,665.92	17
Total by Ending Balance Line				\$30,634.92	\$602,178.00	\$632,812.92	\$216,147.00	\$416,665.92	17
Total by Fund				\$120,241,660.63	\$143,380,431.00	\$263,622,091.63	\$165,520,461.00	\$98,101,630.63	17
393	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$35,811.00	-\$35,811.00	\$0.00	-\$35,811.00	20
394	Intrepid Grant	9010	5989	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	20

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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395	CREEC California Regional Environmental Education Community - Teacher Prep - Fund 02	9010	5993	\$0.00	\$84,197.00	\$84,197.00	\$84,197.00	\$0.00	20
396	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,841,853.90	\$7,561,393.00	\$12,403,246.90	\$7,347,553.00	\$5,055,693.90	20
397	Teachers College of San Joaquin - Cal Ed - Fund 02	9012	5992	\$0.00	\$88,877.00	\$88,877.00	\$88,877.00	\$0.00	20
Total by Ending Balance Line				\$4,841,853.90	\$7,798,656.00	\$12,640,509.90	\$7,620,627.00	\$5,019,882.90	20
398	Economic Uncertainties - Fund 02	0000	0000	\$150,417.00	\$35,811.00	\$186,228.00	\$0.00	\$186,228.00	21A
399	Teacher Residency Capacity Grant - Fund 02	0000	5990	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	21
400	TCSJ Residency Grant	0000	5991	\$0.00	\$517,973.00	\$517,973.00	\$517,973.00	\$0.00	21
401	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				\$150,417.00	\$683,784.00	\$834,201.00	\$647,973.00	\$186,228.00	21
Total by Fund				\$4,992,270.90	\$8,482,440.00	\$13,474,710.90	\$8,268,600.00	\$5,206,110.90	21
402	Sports Complex - Gym Operations - VAFS - Venture Academy Family of Schools - Fund 09	0000	3548	\$0.00	\$15,000.00	\$15,000.00	\$256,751.00	-\$241,751.00	26
403	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$3,771,255.32	\$15,186,318.00	\$18,957,573.32	\$16,071,351.00	\$2,886,222.32	26

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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404	Team Up Adventure - VAFS - Venture Academy Family of Schools - Fund 09	0000	3802	\$0.00	\$15,000.00	\$15,000.00	\$57,752.00	-\$42,752.00	26
405	Durham Ferry Outdoor Education - VAFS - Venture Academy Family of Schools - Fund 09	0000	3803	\$0.00	\$900.00	\$900.00	\$162,612.00	-\$161,712.00	26
406	Fundraising Activities - VAFS - Venture Academy Family of Schools - Fund 09	0000	3804	\$0.00	\$167,000.00	\$167,000.00	\$167,000.00	\$0.00	26
407	one.Charter - Fund 09	0000	8100	\$1,399,429.80	\$6,505,099.00	\$7,904,528.80	\$6,905,234.00	\$999,294.80	26
408	San Joaquin Building Futures Academy - Fund 09	0000	8200	\$50,000.00	\$133,318.00	\$183,318.00	\$133,318.00	\$50,000.00	26
409	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$1,936,308.00	\$1,936,308.00	\$1,936,308.00	\$0.00	26
410	San Joaquin Building Futures Academy - Type C - Fund 09	0240	8200	\$0.00	\$10,085.00	\$10,085.00	\$10,085.00	\$0.00	26
411	Lottery Unrestricted - VAFS - Venture Academy Family of Schools - Fund 09	1100	3846	\$39,773.41	\$285,777.00	\$325,550.41	\$299,752.00	\$25,798.41	26
412	Lottery Unrestricted - one.Charter - Fund 09	1100	8105	\$0.00	\$125,830.00	\$125,830.00	\$115,131.00	\$10,699.00	26
413	Lottery Unrestricted - San Joaquin Building Futures Academy- Fund 09	1100	8205	\$0.00	\$3,383.00	\$3,383.00	\$3,383.00	\$0.00	26
414	Education Protection Account - VAFS - Venture Academy Family of Schools - Fund 09	1400	3800	\$0.00	\$2,957,286.00	\$2,957,286.00	\$2,957,286.00	\$0.00	26
415	Education Protection Account - one.Charter - Fund 09	1400	8100	\$0.00	\$977,497.00	\$977,497.00	\$977,497.00	\$0.00	26

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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416	Education Protection Account - San Joaquin Building Futures Academy - Fund 09	1400	8200	\$0.00	\$101,353.00	\$101,353.00	\$101,353.00	\$0.00	26
417	ESSA Comp Supt. and Imp. one.Charter- Fund 09	3182	8118	\$0.00	\$170,189.00	\$170,189.00	\$170,189.00	\$0.00	26
418	ESSA Comp Supt. and Imp. San Joaquin Building Futures Academy-Fund 09	3182	8215	\$0.00	\$172,442.00	\$172,442.00	\$172,442.00	\$0.00	26
419	Lottery Restricted - VAFS - Venture Academy Family of Schools - Fund 09	6300	3847	\$43,621.88	\$107,573.00	\$151,194.88	\$123,682.00	\$27,512.88	26
420	Lottery Restricted - one.Charter - Fund 09	6300	8106	\$0.00	\$44,460.00	\$44,460.00	\$40,410.00	\$4,050.00	26
421	Lottery Restricted - San Joaquin Building Futures Academy - Fund 09	6300	8206	\$0.00	\$1,555.00	\$1,555.00	\$1,555.00	\$0.00	26
422	Classified School Employee Professional Development Block Grant - VAFS - Venture Academy Family of Schools - Fund 09	7311	3862	\$4,949.00	\$0.00	\$4,949.00	\$4,949.00	\$0.00	26
423	Classified School Employee Professional Development Block Grant - one.Charter - Fund 09	7311	8117	\$1,389.00	\$0.00	\$1,389.00	\$1,389.00	\$0.00	26
424	Classified School Employee Professional Development Block Grant - San Joaquin Building Futures Academy - Fund 09	7311	8214	\$1,171.00	\$0.00	\$1,171.00	\$1,171.00	\$0.00	26
425	Low Performing Block Grant - VAFS - Venture Academy Family of Schools - Fund 09	7510	3861	\$145,855.00	\$0.00	\$145,855.00	\$144,250.00	\$1,605.00	26
426	Low Performing Block Grant - one.Charter - Fund 09	7510	8116	\$1,665.36	\$88.00	\$1,753.36	\$1,753.00	\$0.36	26
427	STRS On Behalf - Fund 09	7690	0099	\$0.00	\$738,895.00	\$738,895.00	\$738,895.00	\$0.00	26

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

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428	New Energy Academy PG&E - Pacific Gas & Electric Grant - San Joaquin - VAFS - Venture Academy Family of Schools - Fund 09	9010	3842	\$9,430.07	\$0.00	\$9,430.07	\$7,617.00	\$1,813.07	26
429	Venture Bus - VAFS - Venture Academy Family of Schools - Fund 09	9010	3844	\$40,000.96	\$0.00	\$40,000.96	\$13,108.00	\$26,892.96	26
430	MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9010	7906	\$24,501.38	\$2,560.00	\$27,061.38	\$8,235.00	\$18,826.38	26
Total by Ending Balance Line				\$5,533,042.18	\$29,657,916.00	\$35,190,958.18	\$31,584,458.00	\$3,606,500.18	26
Total by Fund				\$5,533,042.18	\$29,657,916.00	\$35,190,958.18	\$31,584,458.00	\$3,606,500.18	26
431	Special Education - Local Assistance Entitlements - Pass Thru - Fund 10	3310	0000	\$0.00	\$11,762,142.00	\$11,762,142.00	\$11,762,142.00	\$0.00	27
432	Special Education - Federal Preschool Grant- Pass Thru - Fund 10	3315	0000	\$0.00	\$302,886.00	\$302,886.00	\$302,886.00	\$0.00	27
433	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$33,445,470.00	\$33,445,470.00	\$33,445,470.00	\$0.00	27
434	Special Education - Personnel Development - Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
435	Special Education - Mental Health Services - Pass Thru - Fund 10	6512	0000	\$0.00	\$4,521,538.00	\$4,521,538.00	\$4,521,538.00	\$0.00	27
Total by Ending Balance Line				\$0.00	\$50,056,570.00	\$50,056,570.00	\$50,056,570.00	\$0.00	27
Total by Fund				\$0.00	\$50,056,570.00	\$50,056,570.00	\$50,056,570.00	\$0.00	27

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
436	One-time Discretionary - Adults in Corrections - Fund 11	0000	3024	\$17,885.45	\$0.00	\$17,885.45	\$5,000.00	\$12,885.45	28
437	Adults in Corrections - Fund 11	6015	3011	\$0.00	\$438,678.00	\$438,678.00	\$438,678.00	\$0.00	28
438	AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$6,040.00	\$6,040.00	\$12,080.00	\$6,040.00	\$6,040.00	28
439	STRS On Behalf - Fund 11	7690	0099	\$0.00	\$19,289.00	\$19,289.00	\$19,289.00	\$0.00	28
440	GED - General Education Diploma - Adults in Corrections - Fund 11	9010	3013	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	28
Total by Ending Balance Line				\$23,925.45	\$476,007.00	\$499,932.45	\$481,007.00	\$18,925.45	28
Total by Fund				\$23,925.45	\$476,007.00	\$499,932.45	\$481,007.00	\$18,925.45	28
441	Family WORKs - Fund 12	9012	6231	\$0.00	\$306,728.00	\$306,728.00	\$306,728.00	\$0.00	
Total by Ending Balance Line				\$0.00	\$306,728.00	\$306,728.00	\$306,728.00	\$0.00	
442	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
443	QRIS Quality Rating & Improvement System - Infant Toddler - Fund 12	5035	6163	\$0.00	\$271,170.00	\$271,170.00	\$271,170.00	\$0.00	29
444	QRIS Quality Rating & Improvement System - Quality Counts California - Fund 12	5035	6165	\$0.00	\$182,777.00	\$182,777.00	\$182,777.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
445	CLPC - California Local Planning Council - Fund 12	5035	6213	\$0.00	\$21,164.00	\$21,164.00	\$21,164.00	\$0.00	29
446	QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12	5035	6290	\$0.00	\$73,087.00	\$73,087.00	\$73,087.00	\$0.00	29
447	QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12	5035	6291	\$0.00	\$92,457.00	\$92,457.00	\$92,457.00	\$0.00	29
448	Child Development - CRET - Salary/Retention Incentive - Fund 12	5035	7742	\$0.00	\$213,233.00	\$213,233.00	\$213,233.00	\$0.00	29
449	Inclusive Early Learning and Care Coordination Program	5035	7767	\$0.00	\$495,710.00	\$495,710.00	\$495,710.00	\$0.00	29
450	Child Development - CLPC - Child Care Local Planning Grant - Fund 12	5055	6210	\$0.00	\$58,136.00	\$58,136.00	\$58,136.00	\$0.00	29
451	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$13,054,574.00	\$13,054,574.00	\$13,054,574.00	\$0.00	29
452	Head Start Training & Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$152,461.00	\$152,461.00	\$152,461.00	\$0.00	29
453	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$21,190,746.00	\$21,190,746.00	\$21,190,746.00	\$0.00	29
454	Head Start Training & Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$250,544.00	\$250,544.00	\$250,544.00	\$0.00	29
455	Head Start Carryover - Even Years - Fund 12	5210	6960	\$0.00	\$1,401,561.00	\$1,401,561.00	\$1,401,561.00	\$0.00	29
456	Head Start Startup Even Years - Fund 12	5210	6961	\$0.00	\$1,312,813.00	\$1,312,813.00	\$1,312,813.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
457	Head Start Duration Startup Odd Years - Fund 12	5210	6968	\$0.00	\$1,231,292.00	\$1,231,292.00	\$1,231,292.00	\$0.00	29
458	Early Head Start Training & Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$49,972.00	\$49,972.00	\$49,972.00	\$0.00	29
459	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$1,556,878.00	\$1,556,878.00	\$1,556,878.00	\$0.00	29
460	Early Head Start Training & Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$59,823.00	\$59,823.00	\$59,823.00	\$0.00	29
461	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$2,522,409.00	\$2,522,409.00	\$2,522,409.00	\$0.00	29
462	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$32,991.00	\$32,991.00	\$32,991.00	\$0.00	29
463	Child Development - CLPC Local Plan - Fund 12	6045	6249	\$0.00	\$5,112.00	\$5,112.00	\$5,112.00	\$0.00	29
464	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
465	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
466	Child Development - CSPP-0528 - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$7,361,964.00	\$7,361,964.00	\$7,361,964.00	\$0.00	29
467	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12	6127	6162	\$0.00	\$1,269,856.00	\$1,269,856.00	\$1,269,856.00	\$0.00	29
468	Child Development CSSP - California State Preschool Program Quality Improvement & Rating System - Fund 12	6127	6211	\$0.00	\$668,085.00	\$668,085.00	\$668,085.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
469	Child Development - Reserves - Fund 12	6130	7800	\$1,236,202.31	\$0.00	\$1,236,202.31	\$0.00	\$1,236,202.31	29
470	STRS On Behalf - Fund 12	7690	0099	\$0.00	\$118,053.00	\$118,053.00	\$118,053.00	\$0.00	29
471	CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12	7810	6250	\$0.00	\$223,496.00	\$223,496.00	\$223,496.00	\$0.00	29
472	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$145,513.00	\$145,513.00	\$145,513.00	\$0.00	29
473	ELLI - Early Language & Literacy Instruction - Fund 12	9010	6208	\$0.00	\$1,524.00	\$1,524.00	\$1,524.00	\$0.00	29
474	LPC - Local Planning Commission Training Module Project - Fund 12	9010	6214	\$0.00	\$3,707.00	\$3,707.00	\$3,707.00	\$0.00	29
475	Early Childhood - Fund 12	9010	6220	\$0.00	\$22,046.00	\$22,046.00	\$22,046.00	\$0.00	29
476	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$30,500.00	\$30,500.00	\$30,500.00	\$0.00	29
477	Kidsplate Children's Commission - Fund 12	9010	6226	\$120,079.19	-\$13,100.00	\$106,979.19	\$1,500.00	\$105,479.19	29
478	Early Education Training Events - Fund 12	9010	6229	\$18,995.04	\$17,331.00	\$36,326.04	\$17,331.00	\$18,995.04	29
479	Children in Need - Fund 12	9010	6240	\$0.00	\$13,100.00	\$13,100.00	\$13,100.00	\$0.00	29
480	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 DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
481	Empowering Parents through Health Literacy - Fund 12	9010	6990	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	29
482	CPIN - California Preschool Instructional Network - Workshops - Fund 12	9010	7281	\$62,375.54	\$9,000.00	\$71,375.54	\$9,000.00	\$62,375.54	29
483	MAA - Medi-Cal Administrative Agency - Fund 12	9010	7907	\$2,318.01	\$39,490.00	\$41,808.01	\$0.00	\$41,808.01	29
484	CPIN Migrant Pass - Fund 12	9012	7616	\$0.00	\$3,269.00	\$3,269.00	\$3,269.00	\$0.00	29
485	CPIN - California Preschool Instructional Network	9012	7618	\$0.00	\$202,335.00	\$202,335.00	\$202,335.00	\$0.00	29
486	Child Care - Fund 12	9012	7799	\$21,063.70	\$250,731.00	\$271,794.70	\$250,731.00	\$21,063.70	29
487	MAA - Medi-Cal Administrative Agency - Fund 12	9012	7907	\$38,792.56	-\$38,793.00	-\$0.44	\$0.00	-\$0.44	29
Total by Ending Balance Line				\$1,499,826.35	\$60,601,383.00	\$62,101,209.35	\$60,615,286.00	\$1,485,923.35	29
Total by Fund				\$1,499,826.35	\$60,908,111.00	\$62,407,937.35	\$60,922,014.00	\$1,485,923.35	29
488	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
489	Special Insurance Property & Liability - Fund 67	9010	5000	\$619,928.44	\$2,285.00	\$622,213.44	\$0.00	\$622,213.44	31
490	Special Insurance Fund- Fund 67	9011	5016	\$882,648.60	\$1,707,139.00	\$2,589,787.60	\$1,207,734.00	\$1,382,053.60	31

**ENDING BALANCE ANALYSIS DETAIL
2019-20 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/19	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H Est. Ending Bal 6/30/20	Column I Ending Bal Line #
Total by Ending Balance Line				\$1,567,524.34	\$1,709,424.00	\$3,276,948.34	\$1,207,734.00	\$2,069,214.34	31
Total by Fund				\$1,567,524.34	\$1,709,424.00	\$3,276,948.34	\$1,207,734.00	\$2,069,214.34	31
491	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$7,998,216.60	\$0.00	\$7,998,216.60	\$0.00	\$7,998,216.60	32
Total by Ending Balance Line				\$7,998,216.60	\$0.00	\$7,998,216.60	\$0.00	\$7,998,216.60	32
Total by Fund				\$7,998,216.60	\$0.00	\$7,998,216.60	\$0.00	\$7,998,216.60	32
Grand Total All Funds				\$141,856,466.45	\$294,670,899.00	\$436,527,365.45	\$318,040,844.00	\$118,486,521.45	

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
21st Century CLC - Community Learning Centers Extra	9010	7317	\$0.00	\$17,939.00
26.5 Special Education Services	9010	6514	\$0.00	(\$26.00)
Adults in Corrections - Fund 11	6015	3011	(\$561.00)	(\$561.00)
AmeriCorps	9012	6289	\$27,865.00	\$27,865.00
AmeriCorps Carryover	9012	6269	\$560.00	\$560.00
Apprenticeship	0000	4205	\$133,970.00	(\$242,876.00)
Artists in Schools	9010	7248	\$37,223.00	\$37,223.00
ASES - After School Education & Safety - Summer Reading	6010	6372	\$2,732.00	\$2,732.00
ASES - After School Education & Safety - Transitional	6010	6371	\$541,718.00	\$541,718.00
ATP - Active Transportation Program - Redwood School Campus	7810	5294	\$33,112.00	\$33,112.00
ATP - Active Transportation Program - San Joaquin County Office of Education Campus	7810	5293	\$50,054.00	\$50,054.00
ATP - Bicycle/Pedestrian Path Improvement @ S/B SR-99 Wilson Way	7810	5281	\$121,328.00	\$121,328.00
Budget Stabilization	0000	0002	(\$1,308,190.00)	\$0.00
CA Environmental Literacy Project - CELP	7135	6212	\$87,725.00	\$87,725.00
CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover	7810	6254	\$30,671.00	\$30,671.00
CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$8,753.00	\$8,753.00
CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$8,285.00	\$8,285.00
CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$22,772.00	\$22,772.00
Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$10,207.00	\$10,207.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
CCC - Prop 68 - Fremont Street Facility Improvement	7810	5296	\$235,678.00	\$235,678.00
CEDR - Center for Educational Development & Research	0000	5025	\$0.00	\$275,056.00
Child Care - Fund 12	9012	7799	\$38,624.00	\$38,624.00
Child Development - CLPC Local Plan - Fund 12	6045	6249	\$2,000.00	\$2,000.00
Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12	6127	6162	\$110,180.00	\$110,180.00
Child Development - CSPP-0528 - California State Preschool Program - Fund 12	6105	7765	\$1,182,536.00	\$1,182,536.00
Child Development CSSP - California State Preschool Program Quality Improvement & Rating System - Fund 12	6127	6211	(\$76,491.00)	(\$76,491.00)
CISC - Curriculum & Instruction Steering Committee Chair Expenses	9010	7137	(\$7,704.00)	(\$3,662.00)
CLPC - California Local Planning Council - Fund 12	5035	6213	\$21,164.00	\$21,164.00
CMD - Corpsmember Development	7810	5288	\$1,600.00	\$1,600.00
COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$6,100.00	\$6,100.00
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	\$2,105.00	\$2,105.00
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 FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
COE - County Office of Education - Foundation Award - Student Events Catalog	9010	7462	\$3,300.00	\$3,300.00
COE - County Office of Education - Foundation Award - WorkStartYes	9010	7445	\$1,500.00	\$1,500.00
COE - County Office of Education - Foundation Administration	9010	7430	\$2,500.00	\$2,500.00
COE - County Office of Education Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$1,071,082.00	(\$13,693.00)
COE - County Office of Education Other Programs - Special Education - COSP - County Operated Schools & Programs	6500	3201	\$27,400.00	\$27,400.00
COE - County Office of Education Other Programs - Special Education - RITA #2 - River Island Technology Academy	6500	3213	\$30,995.00	\$30,995.00
Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$60,820.00
Community - CTE - Career Technical Education Career Academy of Cosmetology	0240	4003	\$4,840.00	\$12,007.00
Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$20,130.00
Community Discovery Youth ChalleNge - National Guard	0240	3927	\$0.00	\$204,681.00
Community Schools - CTE	0240	3021	\$0.00	\$6,316.00
Community Schools - Human Resources Department	0240	3920	\$0.00	\$723.00
Community Schools - Instructional Administration	0240	3600	\$0.00	\$46,649.00
Community Schools - Instructional Program	0240	3020	\$282,181.00	\$282,759.00
Community Schools - Probation Services	0240	3190	\$0.00	\$43,487.00
Community Schools - School Administration	0240	3610	\$0.00	\$84,341.00
Community Schools - Student Services Department	0240	3922	\$0.00	\$121,042.00
Community Schools - Technology Department	0240	3923	\$0.00	(\$5,166.00)
Conservation Corps Building	0000	5137	\$0.00	\$61,000.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Continuous Improvement & Support	9010	6386	\$0.00	\$80,172.00
Contracted Nursing Services	9010	6352	\$75,578.00	\$75,578.00
Copying Services	0000	5110	\$0.00	\$1,530.00
COSP - County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$0.00	\$66,069.00
COSP - Mental Health Clinicians	0240	3022	\$0.00	\$23,668.00
Court/Camps - Human Resources Department	0240	3920	\$0.00	\$273.00
Court/Camps - Instructional Administration	0240	3600	\$0.00	(\$1,665.00)
Court/Camps - Instructional Program	0240	3010	(\$191,614.00)	(\$264,161.00)
Court/Camps - School Administration	0240	3610	\$0.00	\$74,880.00
Court/Camps - Student Services Department	0240	3922	\$0.00	\$3,013.00
Court/Camps - Technology Department	0240	3923	\$0.00	(\$3,954.00)
CPIN Migrant Pass - Fund 12	9012	7616	\$3,269.00	\$3,269.00
CREEC - California Regional Environmental Education Community - EEGP - Environmental Education Grant Program	7810	6200	\$694,299.00	\$694,299.00
CREEC - California Regional Environmental Education Community Mini Grant	9010	6203	\$3,000.00	\$3,000.00
CREEC California Regional Environmental Education Community - Teacher Prep - Fund 02	9010	5993	\$22,322.00	\$22,322.00
Deferred Maintenance - Special Education	0620	1711	\$0.00	\$481,373.00
Deferred Maintenance Technology - COSP - County Operated Schools & Programs	0620	3712	\$0.00	\$11,921.00
Direct Support Professional Training - ROC/P - Regional Occupation Center Program	6355	4051	\$0.00	\$21,246.00
Durham Ferry Outdoor Education - VAFS - Venture Academy Family of Schools - Fund 09	0000	3803	\$900.00	\$44,965.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program	0000	7202	\$21,561.00	\$21,561.00
DWR - Department of Water Resources Water Education Learning Packets	7810	7164	\$130.00	\$130.00
Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	(\$109,784.00)	(\$109,784.00)
Early Head Start Training & Technical Assistance Odd Years - Fund 12	5211	6954	\$909.00	\$909.00
Economic Uncertainties	0000	0000	(\$263,546.00)	\$0.00
Economic Uncertainties	0000	0000	\$263,546.00	\$0.00
Economic Uncertainties - Fund 02	9010	0000	(\$14,663.00)	\$0.00
Economic Uncertainties - Fund 02	0000	0000	\$14,663.00	\$0.00
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$0.00	\$147,843.00
Education Protection Account - one.Charter - Fund 09	1400	8100	\$190,850.00	\$190,850.00
Education Protection Account - San Joaquin Building Futures Academy - Fund 09	1400	8200	(\$82,704.00)	(\$82,704.00)
Education Protection Account - VAFS - Venture Academy Family of Schools - Fund 09	1400	3800	(\$48,952.00)	(\$48,952.00)
Education Services - Main	0000	6800	\$5,029.00	\$3,627.00
Education Services - Mathematics	0000	6845	\$5,495.00	\$5,495.00
Education Services - Science	0000	6810	\$21,317.00	\$21,317.00
Educational Services Reserves	0000	6799	\$17,359.00	\$0.00
ELLI - Early Language & Literacy Instruction - Fund 12	9010	6208	\$1,524.00	\$1,524.00
Empowering Parents through Health Literacy - Fund 12	9010	6990	\$15,000.00	\$15,000.00
Environmental Education	9010	6153	(\$2,200.00)	(\$2,200.00)

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
ESSA Comp Supt. and Imp. one.Charter- Fund 09	3182	8118	(\$2,253.00)	(\$2,253.00)
ESSA Comprehensive Support and Improvement - COSP -County Operated Schools and Programs	3182	3345	\$320,975.00	\$320,975.00
ESSA School Improvment-County Office of Education	3183	6390	(\$15,183.00)	(\$15,183.00)
Fab Lab	0000	7109	\$14,592.00	(\$15,335.00)
Family WORKs - Fund 12	9012	6231	\$306,728.00	\$306,728.00
Fingerprinting	0000	5315	\$424.00	\$424.00
First 5 TEETH - Treatment & Education for Everyone on Teeth & Health	9010	6362	\$142.00	\$142.00
Forest Health Program	7810	5284	(\$3,000.00)	(\$3,000.00)
Forestry Corps	7810	5280	\$1,098,000.00	\$1,098,000.00
Foster Youth Services	7366	3935	\$38,571.00	\$38,571.00
Fremont Street Operations	0000	5133	(\$130,732.00)	\$0.00
Fundraising - COSP - County Operated Schools and Programs	0000	3007	\$1,500.00	\$1,500.00
Fundraising Activities - VAFS - Venture Academy Family of Schools	9010	3804	\$0.00	\$5,000.00
Fundraising Activities - VAFS - Venture Academy Family of Schools - Fund 09	0000	3804	\$5,000.00	\$5,000.00
Georgetown	0000	5083	\$1,308,190.00	\$1,308,190.00
Head Start Basic Funding Even Years - Fund 12	5210	6956	(\$406,648.00)	(\$406,648.00)
Head Start Basic Funding Odd Years - Fund 12	5210	6950	(\$1,578,519.00)	(\$1,578,519.00)
Head Start Training & Technical Assistance Odd Years - Fund 12	5210	6953	(\$334.00)	(\$334.00)
Health/Physical Education	9010	7300	\$0.00	\$25,684.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$7,834.00	\$7,834.00
HSA - Human Services Agency - Construction Technology	9010	4200	(\$5,096.00)	(\$5,096.00)
HSA - Human Services Agency - Food Service Program	9010	4201	\$12,297.00	\$12,297.00
Inclusive Early Learning and Care Coordination Program	5035	7767	\$59,178.00	\$59,178.00
Indirect	0000	5201	\$0.00	(\$244,455.00)
Intrepid Grant	9010	5989	\$100,000.00	\$100,000.00
LCAP - Local Control & Accountability Program - Program & Fiscal Oversight	0000	5003	\$0.00	(\$98,351.00)
LCFF - Local Control Funding Formula	0000	0000	(\$1,865,552.00)	\$0.00
LCFF - Local Funding Formula Implementation Professional Development - Special Education	0000	1401	\$0.00	\$8,340.00
Lottery Restricted - Court/Community Schools	6300	3006	\$2,014.00	\$2,014.00
Lottery Restricted - one.Charter - Fund 09	6300	8106	\$4,050.00	\$0.00
Lottery Restricted - San Joaquin Building Futures Academy - Fund 09	6300	8206	(\$4,811.00)	(\$4,811.00)
Lottery Restricted - VAFS - Venture Academy Family of Schools - Fund 09	6300	3847	\$8,605.00	\$0.00
Lottery Restricted Adults In Corrections Transfer	6300	4102	(\$3,921.00)	(\$3,921.00)
Lottery Unrestricted - COSP - County Operated Schools & Programs	1100	3005	(\$5,064.00)	\$4,936.00
Lottery Unrestricted - one.Charter - Fund 09	1100	8105	\$10,699.00	\$0.00
Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	(\$6,683.00)	(\$6,683.00)
Lottery Unrestricted - San Joaquin Building Futures Academy- Fund 09	1100	8205	(\$14,754.00)	(\$14,754.00)
Lottery Unrestricted - Special Education	1100	1025	\$4,229.00	\$51,000.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Lottery Unrestricted - Technology Support	1100	5005	(\$7,520.00)	\$0.00
Lottery Unrestricted - VAFS - Venture Academy Family of Schools - Fund 09	1100	3846	\$3,810.00	(\$1,036.00)
Low Performing Block Grant - one.Charter - Fund 09	7510	8116	\$88.00	(\$6,151.00)
LPC - Local Planning Commission Training Module Project - Fund 12	9010	6214	\$2,153.00	\$2,153.00
MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9010	7901	(\$337,927.00)	\$0.00
MAA - Medi-Cal Administrative Agency - COSP - County Operated Schools & Programs	9012	7901	\$368,591.00	\$0.00
MAA - Medi-Cal Administrative Agency - Fund 12	9010	7907	\$697.00	\$0.00
MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	(\$783,786.00)	\$0.00
MAA - Medi-Cal Administrative Agency - General Administration	9012	7900	\$917,289.00	\$0.00
MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9010	7906	(\$5,675.00)	\$0.00
MAA - Medi-Cal Administrative Agency - VAFS - Venture Academy Family of Schools - Fund 09	9012	7906	\$8,235.00	\$0.00
MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	(\$32,809.00)	\$668.00
MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9012	7902	\$36,046.00	\$0.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	(\$5,316.00)	\$667.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9012	7904	\$7,407.00	\$0.00
Maintenance & Operations	0000	5700	\$113,961.00	\$113,961.00
Mandated Costs	0000	5206	(\$297,805.00)	\$0.00
McKinney Vento Homeless Assistance Act COSP - County Operated Schools & Programs	5630	3431	(\$7,000.00)	(\$7,000.00)
Medi-Cal Comprehensive Health	9010	6511	\$0.00	\$55,786.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Migrant Education - Administration	3060	6080	\$125,263.00	\$30,237.00
Migrant Education - Centralized Services	3060	6082	\$0.00	\$124,918.00
Migrant Education - CPIN - California Preschool Instructional Network	3045	7616	(\$3,265.00)	(\$3,265.00)
Migrant Education - Escalon	3060	6029	\$0.00	(\$320.00)
Migrant Education - Health	3060	6087	\$0.00	\$3,095.00
Migrant Education - Identification & Recruitment	3060	6086	\$0.00	(\$8,903.00)
Migrant Education - Manteca	3060	6096	\$0.00	(\$17,418.00)
Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	(\$12,453.00)
Migrant Education - Out of School Youth	3060	6083	\$0.00	\$3,670.00
Migrant Education - School Readiness	3060	6085	\$0.00	\$2,437.00
Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$18,670.00
Migrant Education - Summer School Administration	3061	6080	\$145,689.00	\$9,513.00
Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$102,918.00
Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$2,050.00
Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$85.00
Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$12,453.00
Migrant Unallowable Expenses	0000	5880	\$43.00	\$43.00
Miscellaneous Building Expenses	0000	5186	\$15,000.00	\$15,000.00
Miscellaneous Revenue	0000	5001	(\$42,617.00)	\$0.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Miscellaneous Revenue - Charter Fees	0000	5002	(\$134,324.00)	\$0.00
Music Services	9010	7270	\$0.00	\$1,671.00
Natural Resources Fee for Service - Federal Contracts	5810	6268	(\$11,522.00)	(\$11,522.00)
Natural Resources Fee For Services	9010	6268	\$0.00	\$50,549.00
Nelson Center Facilities - Operations Budget	0000	5152	(\$516.00)	(\$516.00)
Nelson Center Facilities Building Expenses	0000	5150	\$86,650.00	\$446,423.00
One-time Discretionary - Adults in Corrections - Fund 11	0000	3024	\$0.00	\$5,000.00
one.Charter - Fund 09	0000	8100	\$310,360.00	\$737,823.00
one.Charter - Type C - Fund 09	0240	8100	\$171,443.00	\$171,443.00
Outdoor Education	0723	7600	\$35,520.00	\$35,520.00
Outdoor Education	0000	7600	\$146,456.00	\$146,456.00
Prop 68 - Equipment Acquisition for Climate Adaptation & Resiliency Projects	7810	5295	\$1,455.00	\$1,455.00
Prop 68 - Floodplain Expansion & Ecosystem Restoration at RP - Dos Rios Ranch	7810	5283	\$60,000.00	\$60,000.00
Property & Liability Losses	0000	5705	\$5,895.00	\$5,895.00
Puentes/Cal Fire Partnership	9010	7170	(\$2,812.00)	(\$2,812.00)
QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12	5035	6291	\$2,577.00	\$2,577.00
QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12	5035	6290	\$312.00	\$312.00
QRIS Quality Rating & Improvement System - Quality Counts California - Fund 12	5035	6163	\$271,170.00	\$271,170.00
QRIS Quality Rating & Improvement System - Quality Counts California - Fund 12	5035	6165	\$19,213.00	\$19,213.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
QZAB - Qualified Zone Academy Bond #3	0000	5014	\$1.00	\$1.00
Regional English Learner Specialist Agreement	4204	6114	\$673.00	\$673.00
Research & Grant Development	0000	5060	(\$48,928.00)	(\$48,928.00)
RITA#2 - River Island Technology Academy - Fiscal Oversight	0000	5098	(\$2,921.00)	(\$162.00)
Salaries & Benefits GF - General Fund Unrestricted	0000	5000	(\$288,398.00)	(\$288,398.00)
San Joaquin Building Futures Academy - Fund 09	0000	8200	(\$1,155,291.00)	(\$1,155,291.00)
San Joaquin Building Futures Academy - Type C - Fund 09	0240	8200	\$10,085.00	\$10,085.00
SEIS - Special Education Information System	9010	5021	\$0.00	\$745,429.00
SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2220	(\$865.00)	(\$865.00)
SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant	3395	2219	\$14,601.00	\$14,601.00
SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$0.00	\$36,534.00
SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	(\$15,848.00)	\$43,235.00
SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$0.00	\$658.00
SELPA - Special Education Local Planning - 504 Training	9010	2162	\$1,000.00	\$890.00
SELPA - Special Education Local Planning - Federal Preschool Grant	3315	2100	\$155.00	\$155.00
SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9010	7908	(\$72,834.00)	\$0.00
SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10%	9012	7908	\$76,319.00	\$0.00
SELPA - Special Education Local Planning - Medi-Cal Billing Option	5640	6510	\$0.00	\$2,287.00
SELPA - Special Education Local Planning - Mental Health Part B - IDEA - Individuals with Disabilities Education Average Daily Attendance (ADA) Allocation	3327	2324	\$548.00	\$548.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	\$16,736.00	\$0.00
SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$0.00	(\$140,745.00)
SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$1.00	\$14,481.00
SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$0.00	\$8,720.00
SFPUC - San Francisco Public Utilities Commission	9010	6264	\$118,278.00	\$118,278.00
SJCOE Special Needs	0000	6001	(\$21,561.00)	\$0.00
SJV Air Poll Dist EV	0000	5724	\$50,000.00	\$50,000.00
SJVAPCD - San Joaquin Valley Air Pollution Control District	9010	5722	\$155,745.00	\$155,745.00
Sky Mountain Start Up	0000	5078	\$15,000.00	\$15,000.00
Special Education	6500	1000	(\$1,824,055.00)	\$0.00
Special Education - Charter Decline Adj Reserve	6500	1013	(\$108,899.00)	\$0.00
Special Education - Child Nutrition / Food Services	5310	1690	\$3,154.00	\$3,154.00
Special Education - COSP - County Operated Schools & Programs -Mental Health Services	6512	3209	\$2,905.00	\$2,905.00
Special Education - DIS - Designated Instructional Services - Contracted Services	6500	1800	\$3,821.00	\$3,821.00
Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	(\$148,428.00)
Special Education - Infant Discretionary	6515	1112	(\$848.00)	(\$848.00)
Special Education - Infants	6510	1040	\$8,057.00	\$8,057.00
Special Education - Instructional Administration	6500	1600	\$0.00	(\$14,376.00)
Special Education - Local Assistance Entitlements - Pass Thru - Fund 10	3310	0000	(\$32,181.00)	(\$32,181.00)

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - Lottery Restricted	6300	1026	\$5,454.00	\$0.00
Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9012	7903	\$456,085.00	\$0.00
Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	(\$424,724.00)	\$0.00
Special Education - Maintenance & Operations	6500	1700	\$0.00	(\$3,797.00)
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$4,675.00	\$0.00
Special Education - Mental Health Prop 98	6512	1322	(\$16,736.00)	(\$16,736.00)
Special Education - Pass Thru - Fund 10	6500	1000	\$1,029,875.00	\$1,029,875.00
Special Education - Preschool Local Entitlements	3310	1100	\$6,402.00	\$6,402.00
Special Education - Pupil Services	6500	1500	\$0.00	(\$51,439.00)
Special Education - School Administration	6500	1610	\$0.00	(\$25,536.00)
Special Education - SDC - Special Day Class	6500	1020	\$147,933.00	(\$1,424,388.00)
Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services	6500	2050	\$0.00	(\$8,158.00)
Special Education - Venture Academy - Mental Health Services	6512	3214	\$6,601.00	(\$4,426.00)
Special Education Discretionary	0000	5096	\$300,000.00	\$300,000.00
Special Education Instructional Assistant Recruitment	0000	1804	\$0.00	\$2,509.00
Special Education Local Solutions Grant	0000	1805	\$57,109.00	\$7.00
Special Education- ESSA Comp Supt and Imp.	3182	1353	\$42,680.00	\$42,680.00
Special Insurance Fund- Fund 67	9011	5016	\$1,967.00	\$428,963.00
State of California Oral Health	7810	5049	\$30,000.00	\$30,000.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Strong Workforce	6388	6597	\$125,000.00	\$125,000.00
STRS On Behalf	7690	0099	\$105,075.00	\$105,075.00
STRS On Behalf - Fund 09	7690	0099	\$32,663.00	\$32,663.00
STRS On Behalf - Fund 11	7690	0099	(\$1,846.00)	(\$1,846.00)
STRS On Behalf - Fund 12	7690	0099	\$9,864.00	\$9,864.00
Student Events	9010	7135	(\$2,335.00)	(\$2,335.00)
Superintendent & Board	0000	5010	\$4,844.00	\$4,844.00
TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	(\$1,344.00)	(\$1,344.00)
TCSJ – Teacher’s College of San Joaquin Building Expenses	0000	5190	(\$1,686,264.00)	(\$2,164,408.00)
Teachers College of San Joaquin - Fund 02	9010	6006	(\$268,841.00)	(\$523,938.00)
Team Up Adventure - VAFS - Venture Academy Family of Schools - Fund 09	0000	3802	\$0.00	\$1,731.00
Technology/Administration Budget	0000	5205	(\$3,802.00)	(\$3,802.00)
Title I Low Income/Neglected - COSP - County Operated Schools & Programs	3010	3351	(\$2,593.00)	(\$2,593.00)
Title I Part A Basic Grant - COSP - County Operated Schools & Programs	3010	3349	\$33,631.00	\$33,631.00
Title I Part D Delinquent/Neglected COSP - County Operated Schools & Programs	3025	3350	\$2,717.00	\$2,717.00
Title II Part A - Improving Teacher Quality	4035	6161	\$5,223.00	\$5,223.00
Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium	4203	6112	(\$1,678.00)	(\$1,678.00)
Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium Carryover	4203	6113	(\$4,379.00)	(\$4,379.00)
Title IV, Part A, Student Support and Academic Enrichment Grant - COSP - County Operated Schools & Programs	4127	3358	\$78,694.00	\$78,694.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2019-2020**

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
TUPE - Tobacco Use Prevention Education - Prop 56	6685	6325	(\$8,964.00)	(\$8,964.00)
VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	(\$587,852.00)	\$573,715.00
Venture Bus - VAFS - Venture Academy Family of Schools - Fund 09	9010	3844	\$0.00	(\$23.00)
Venture II Building Expenses	0000	5175	\$2,024,000.00	\$2,024,000.00
WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	(\$17,284.00)	(\$17,284.00)
WEC - Wentworth Education Center Building Expenses	0000	5140	(\$275,000.00)	\$50,000.00
Total Revisions			\$1,968,259.00	\$8,432,985.00

COURT/CAMPS ANALYSIS
2019-20 FIRST INTERIM FINANCIAL REPORT - COURT/CAMPS RESOURCE 0240

REVENUES - Resource 0240		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
	<i>Rates per ADA</i>	<i>Statewide Avg.</i>	<i>Type</i>	<i>SJCOE Rate</i>					Revenue
		\$9,430.46	"C"	\$10,084.94					
Line #	Description								
1	Total Court/Camps ADA & Revenue		122.00	\$1,230,363					\$1,230,363.00
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$7,894.00)
4	Total Revenue								\$1,222,469.00
5	Unaudited Beginning Balance 7/1/19								\$0.00
6	Total Resources								\$1,222,469.00
EXPENDITURES - Resource 0240									
Line #	Description	Mgmt Codes							Expenditures
7	Instructional Program - Court/Camps	3010							\$1,363,243.00
8	Direct Charges from Community	3010							(\$1,021,204.00)
9	Instructional Administration	3600							\$51,718.00
10	School Administration	3610							\$346,300.00
11	Student Services Bldg.	3650							\$28,112.00
12	Human Resources Department	3920							\$3,173.00
13	Student Services	3922							\$241,290.00
14	Technology	3923							\$209,837.00
15	Total Court/Camps Expenditures								\$1,222,469.00
16	Total Resources								\$1,222,469.00
17	Less Expenditures								\$1,222,469.00
18	Estimated Ending Balance 6/30/20								\$0.00

COMMUNITY SCHOOLS ANALYSIS
2019-20 FIRST INTERIM REPORT - COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240

Line #	Rates per ADA	Column A	Column B	Column C	Column D	Column E	Column F
		Statewide Avg. \$9,430.46	TYPE "C"	SJCOE Rate \$10,084.94	TYPE "A & B & D"	District Avg. District Transfer \$11,384.33	Revenue
1	Community Schools LCFF		899.00	\$9,066,361			\$9,066,361.00
2	<i>Sub-Total Community Schools LCFF</i>			<i>\$9,066,361</i>			<i>\$9,066,361.00</i>
3	One Charter LCFF		192.00	\$1,936,308			\$1,936,308.00
4	Building Futures LCFF		1.00	\$10,085			\$10,085.00
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						\$1,713,293.00
10	Total Community Schools LCFF			\$11,012,754			\$13,448,938.00
11	Community School Funding						\$8,053,726.00
12	EPA Entitlement						\$5,395,212.00
13	Community School (A/B) & (D) LCFF Transfer from District				237.00	\$2,698,086	\$2,698,086.00
14	Transfer - One Charter LCFF						(\$1,936,308.00)
15	Transfer - BFA LCFF						(\$10,085.00)
16	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						(\$114,688.00)
17	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						(\$109,527.00)
18	Sub-Total Community Schools LCFF						\$13,976,416.00
19	LCFF Contribution to COSP						\$1,000,000.00
20	LCFF Contribution to CTE						\$438,196.00
21	CTE Revenues Calworks						\$0.00
22	Career Academy of Cosmetology (CAC)						\$4,840.00
23	CTE Culinary Arts						\$1,000.00
24	Discovery ChalleNGe Academy						\$0.00
25	Community School Miscellaneous Revenue						\$20,000.00
26	Beacon (Mental Health Dollars)						\$150,000.00
27	Contribution to Beacon (Mental Health Dollars)						\$0.00
28	Contribution to COSP Special Education						(\$327,336.00)
29	Contribution to Print Shop						(\$44,736.00)
30	Contribution to Food Service						(\$326,747.00)
31	Contribution to Federal Building						(\$246,783.00)
32	Contribution From Deferred Maint.						\$0.00
33	Contribution to McKinney Homeless						\$0.00
34	Deferred Maintenance						(\$165,373.00)
35	Prior Years Repayments						\$0.00
36	General Fund Contribution						\$0.00
37	Total Revenue						\$14,479,477.00
38	Unaudited Beginning Balance 7/1/19						\$3,335,360.17
39	Total Resources						\$17,814,837.17

EXPENDITURES - Resource 0240			
Line #	Description	Mgmt Codes	Expenditures
1	Instructional Program - Community Schools	3020	\$7,359,668.00
2	Direct Charges to Court	3020	\$1,021,204.00
3	Interfund Transfer to BFA	3020	\$0.00
4	Interfund Transfer to Adult in Corrections	3020	\$239,541.00
5	Instructional Program - Community Schools <i>Goal 3800</i>	3020	\$221,220.00
6	Community COSP CTE	3021	\$70,941.00
7	COSP Mental Health Services	3022	\$673,398.00
8	Summer School	3100	\$149,743.00
9	Hourly Program	3101	\$0.00
10	One.Resource	3110	\$107,726.00
11	TLC Transitional Learning Center	3180	\$0.00
12	Probation Services	3190	\$543,922.00
13	Instructional Administration	3600	\$334,522.00
14	School Administration	3610	\$2,462,993.00
15	Student Services Building	3650	\$128,065.00
16	Human Resources Department	3920	\$8,457.00
17	Student Services	3922	\$1,572,866.00
18	Technology	3923	\$409,005.00
19	CTE Administration	3926	\$398,230.00
20	Discovery Youth ChalleNGe (National Guard)	3927	\$1,989,328.00
21	CTE Revenues	4001	\$0.00
22	Career Academy of Cosmetology (CAC)	4003	\$12,007.00
23	CTE Culinary Arts	4017	\$112,001.00
24	Total Community Schools Expenditures		\$17,814,837.00
25	Total Resources		\$17,814,837.17
26	Less Expenditures		\$17,814,837.00
27	Estimated Ending Balance 6/30/20		\$0.17

**SPECIAL EDUCATION ANALYSIS
2019-20 FIRST INTERIM FINANCIAL REPORT**

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

Line #	SP ED COUNTY PROGRAM - AB602	Column A Resource Codes	Column B Mgmt Codes	Column C Unaudited Actuals Beginning Balance 07-01-19	Column D Estimated Revenues	Column E Contributions To/From	Column F Total Resources	Column G Estimated Expenditures	Column H Estimated Ending Balance 06-30-20
1	County Taxes - Special Education	6500	1000	\$0.00	\$3,936,133.00	\$0.00	\$3,936,133.00	\$0.00	\$3,936,133.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$735,612.00	\$0.00	\$735,612.00	\$735,612.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$46,100.00	\$0.00	\$46,100.00	\$238,271.00	(\$192,171.00)
4	District LCFF Transfer	6500	1000	\$0.00	\$6,156,411.00	\$0.00	\$6,156,411.00	\$0.00	\$6,156,411.00
5	Transfers In - Revenue from other SELPA's	6500	1000	\$0.00	\$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	\$0.00
7	Mental Health & District Rentals	6500	1000	\$0.00	\$20,168.00	\$0.00	\$20,168.00	\$0.00	\$20,168.00
8	Estimated Contribution for 1%	6500	1000	\$0.00	\$222,452.00	\$0.00	\$222,452.00	\$0.00	\$222,452.00
9	NPA Contracts	6500	1019	\$0.00	\$0.00	\$0.00	\$0.00	\$2,318,500.00	(\$2,318,500.00)
10	Special Day Class	6500	1020	\$0.00	\$30,533.00	\$1,127,215.00	\$1,157,748.00	\$22,390,213.00	(\$21,232,465.00)
11	Designated Instructional Services (Special Day Class)	6500	1050	\$0.00	\$0.00	\$0.00	\$0.00	\$7,017,819.00	(\$7,017,819.00)
12	Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$0.00	\$999,191.00	(\$999,191.00)
13	Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$0.00	\$769,410.00	(\$769,410.00)
14	School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$0.00	\$2,786,447.00	(\$2,786,447.00)
15	Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$0.00	\$1,817,024.00	(\$1,817,024.00)
16	Deferred Maintenance	6500	1710	\$0.00	(\$185,217.00)	\$0.00	(\$185,217.00)	\$0.00	(\$185,217.00)
17	Designated Instructional Services (WorkAbility)	6500	2050	\$0.00	\$0.00	\$0.00	\$0.00	\$224,880.00	(\$224,880.00)
18	State Local Assistance Backfill	6501	1032	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	SDC Infants	6510	1040	\$0.00	\$255,200.00	\$0.00	\$255,200.00	\$255,200.00	\$0.00
20	SUBTOTAL SP ED COUNTY PROGRAM - AB602				\$11,217,392.00	\$1,127,215.00	\$12,344,607.00	\$39,552,567.00	(\$27,207,960.00)
21	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$192,171.00	\$192,171.00	\$0.00	\$192,171.00
22	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$27,207,960.00	(\$192,171.00)	\$27,015,789.00	\$0.00	\$27,015,789.00
23	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	TOTAL SP ED COUNTY PROGRAM - AB602				\$38,425,352.00	\$1,127,215.00	\$39,552,567.00	\$39,552,567.00	\$0.00
25	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	\$568,094.00	\$372,078.00	(\$327,215.00)	\$612,957.00	\$0.00	\$612,957.00
26	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
27	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	\$2,400,000.00	\$0.00	(\$800,000.00)	\$1,600,000.00	\$0.00	\$1,600,000.00
28	Special Ed County Program Reserve	6500	1090	\$319,738.93	\$14,961.00	\$0.00	\$334,699.93	\$0.00	\$334,699.93
29	TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602			\$3,536,835.06	\$387,039.00	(\$1,127,215.00)	\$2,796,659.06	\$0.00	\$2,796,659.06
30	TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602			\$3,536,835.06	\$38,812,391.00	\$0.00	\$42,349,226.06	\$39,552,567.00	\$2,796,659.06

\$38,812,391.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2019-20 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Discription	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-19	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-20
1	SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS							
2	Special Ed - One Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$22,903.00	\$79,315.97
3	Special Ed - Professional Development LCFF	0000	1401	\$20,244.97	\$0.00	\$20,244.97	\$20,245.00	(\$0.03)
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	\$24,518.67	\$0.00	\$24,518.67	\$2,509.00	\$22,009.67
6	Special Ed - Local Solutions Grant	0000	1805	\$0.00	\$63,619.00	\$63,619.00	\$63,619.00	\$0.00
7	Special Ed - Deferred Maintenance	0620	1711	\$2,393,547.34	\$302,065.00	\$2,695,612.34	\$968,573.00	\$1,727,039.34
8	Special Ed - Deferred Maintenance Technology	0620	1712	\$0.00	\$11,602.00	\$11,602.00	\$0.00	\$11,602.00
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	\$6,558,582.00	\$6,558,582.00	\$6,558,582.00	\$0.00
11	Special Ed - Unrestricted Lottery	1100	1025	\$126,659.94	\$50,324.00	\$176,983.94	\$97,095.00	\$79,888.94
12	Special Ed - ESSA CSI Title I	3182	1353	\$0.00	\$172,442.00	\$172,442.00	\$172,442.00	\$0.00
13	Special Ed - Preschool Local Entitlements	3310	1100	\$0.00	\$370,337.00	\$370,337.00	\$370,337.00	\$0.00
14	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$77,913.00	\$77,913.00	\$77,913.00	\$0.00
15	Special Ed - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00
16	Special Ed - Medi-Cal Billing Option	5640	6510	\$556,232.12	\$175,896.00	\$732,128.12	\$178,183.00	\$553,945.12
17	Special Ed - Restricted Lottery	6300	1026	\$181,027.23	\$37,812.00	\$218,839.23	\$32,358.00	\$186,481.23
18	Special Ed - DIS Contracts	6500	1800	\$0.00	\$3,821.00	\$3,821.00	\$3,821.00	\$0.00
19	Special Ed - Mental Health Services Prop 98	6512	1322	\$0.00	\$790,737.00	\$790,737.00	\$790,737.00	\$0.00
20	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$6,395.00	\$6,395.00	\$6,395.00	\$0.00
21	Special Ed - MAA #3 - Special Ed	9010	7903	\$495,563.19	\$31,361.00	\$526,924.19	\$10,000.00	\$516,924.19
22	Special Ed - MAA #3 - Special Ed	9012	7903	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS			\$3,924,546.90	\$9,383,092.00	\$13,307,638.90	\$10,105,898.00	\$3,201,740.90

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2019-20 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Discription	Column A Resource Codes	Column B Mgmt Codes	Column C Unaudited Actuals Beginning Balance 07-01-19	Column D Estimated Revenues	Column E Total Resources	Column F Estimated Expenditures	Column G Estimated Ending Balance 06-30-20
24	SELPA RESTRICTED BUDGETS							
25	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
26	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	\$0.00	\$808,372.00	\$808,372.00	\$808,372.00	\$0.00
27	SELPA - Mental Health Part B IDEA ADA Allocation Carryover	3327	2325	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,441.00	\$3,441.00	\$3,441.00	\$0.00
29	SELPA - ADR Grant Alt. Dispute Resolution Expansion	3395	2219	\$0.00	\$14,601.00	\$14,601.00	\$14,601.00	\$0.00
30	SELPA - ADR Grant Alt. Dispute Resolution	3395	2220	\$0.00	\$10,936.00	\$10,936.00	\$10,936.00	\$0.00
31	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$36,534.50	\$150,500.00	\$187,034.50	\$187,034.00	\$0.50
32	SELPA - Out of Home Care	6500	2030	\$4,415,958.57	\$1,885,851.00	\$6,301,809.57	\$1,086,566.00	\$5,215,243.57
33	SELPA - Regionalized Services	6500	2060	\$780,941.94	\$460,655.00	\$1,241,596.94	\$493,203.00	\$748,393.94
34	SELPA - Program Specialist	6500	2070	\$583,260.82	\$690,982.00	\$1,274,242.82	\$517,294.00	\$756,948.82
35	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
36	SELPA - Psych Services - Contracted	6500	2500	\$36,014.59	\$354,273.00	\$390,287.59	\$354,273.00	\$36,014.59
37	SELPA - Mental Health Services Prop 98	6512	2322	\$633,487.21	\$1,025,555.00	\$1,659,042.21	\$1,148,787.00	\$510,255.21
38	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
39	SELPA - Inservice Administration Budget	9010	2160	\$53,075.02	\$24,000.00	\$77,075.02	\$32,720.00	\$44,355.02
40	SELPA - CAPTAIN	9010	2161	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41	SELPA - 504 Trainings	9010	2162	\$11,157.21	\$1,000.00	\$12,157.21	\$890.00	\$11,267.21
42	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$36,279.06	\$23,000.00	\$59,279.06	\$23,658.00	\$35,621.06
43	SELPA - LSH Winter Symposium	9010	2170	\$79,483.93	\$23,500.00	\$102,983.93	\$23,500.00	\$79,483.93
44	SELPA - Autism Forum	9010	2175	\$5,352.17	\$3,100.00	\$8,452.17	\$3,100.00	\$5,352.17
45	SELPA - Schoolwide Positive Behavior Supports	9010	2188	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	SELPA - Workability Region IV	9010	2202	\$901.67	\$0.00	\$901.67	\$330.00	\$571.67
47	SELPA - MAA #8 - SELPA 10%	9010	7908	\$80,799.80	\$3,485.00	\$84,284.80	\$0.00	\$84,284.80
48	SELPA - MAA #8 - SELPA 10%	9012	7908	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49	TOTAL SELPA RESTRICTED BUDGETS			\$6,753,246.49	\$5,809,695.00	\$12,562,941.49	\$5,035,149.00	\$7,527,792.49
50	TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS			\$10,677,793.39	\$15,192,787.00	\$25,870,580.39	\$15,141,047.00	\$10,729,533.39
51	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS			\$14,214,628.45	\$54,005,178.00	\$68,219,806.45	\$54,693,614.00	\$13,526,192.45
52	INTERNAL SJCOE MENTAL HEALTH BUDGETS							
53	SJCOE COSP ~ Mental Health Services	6512	3209	\$133,591.40	\$26,846.00	\$160,437.40	\$26,846.00	\$133,591.40
54	SJCOE Venture Academy ~ Mental Health Services	6512	3214	\$26,202.97	\$52,967.00	\$79,169.97	\$32,567.00	\$46,602.97
55	TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS			\$159,794.37	\$79,813.00	\$239,607.37	\$59,413.00	\$180,194.37
56	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH			\$14,374,422.82	\$54,084,991.00	\$68,459,413.82	\$54,753,027.00	\$13,706,386.82

**SPECIAL EDUCATION ANALYSIS PASS THRU
2019-20 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Discription	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-19	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-20
	SPECIAL EDUCATION PASS THRU - FUND 10							
1	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture, RITA #2	3310	0000	\$0.00	\$1,467,094.00	\$1,467,094.00	\$1,467,094.00	\$0.00
2	Local Assistance Grant - Districts	3310	0000	\$0.00	\$10,295,048.00	\$10,295,048.00	\$10,295,048.00	\$0.00
3	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$302,886.00	\$302,886.00	\$302,886.00	\$0.00
4	Preschool Local Entitlements (SJCOE/Districts)	3320	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	AB602 District Revenue	6500	1000	\$0.00	\$5,850,471.00	\$5,850,471.00	\$5,850,471.00	\$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	\$27,207,960.00	\$27,207,960.00	\$27,207,960.00	\$0.00
8	Special Ed County Program Reserve	6500	1000	\$0.00	\$14,961.00	\$14,961.00	\$14,961.00	\$0.00
9	Special Ed County Program Charter Decline Adjustment Reserve	6500	1000	\$0.00	\$372,078.00	\$372,078.00	\$372,078.00	\$0.00
10	Prior Year AB602 District Revenue	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Special Ed County Program Mid-Year Growth Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	Special Ed County Program NPS / EIBT Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Personnel Development (SJCOE/Districts)	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00
14	State Local Assistance Backfill	6501	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	Mental Health Services (SJCOE/Districts)	6512	0000	\$0.00	\$4,521,538.00	\$4,521,538.00	\$4,521,538.00	\$0.00
16	State Preschool One-Time (SJCOE/Districts)	6513	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	TOTAL SPECIAL EDUCATION PASS THRU - FUND 10			\$0.00	\$50,056,570.00	\$50,056,570.00	\$50,056,570.00	\$0.00

San Joaquin County SELPA

2019-20

AB602 SELPA Funding Documents

1st Interim AB602

<u>Description</u>	<u>Page #</u>
2019-20 Assumptions	1
SJCOE SELPA Comparison of Funding Models	2-3
2019-20 SJCOE Special Education County Program Revenues/Expenditures	4
2019-20 SELPA Funding Factor	5
2019-20 State Aid Entitlements by District	6
2019-20 SELPA Reconciliation to the Special Education Funding Exhibit Calculations	7-8
SELPA ADA Information - Multi-Years	9
2019-20 SJCOE Special Education County Program Budget	10
Special Ed County Program Reserves - Multi-Years	11

San Joaquin County SELPA

2019-20

1st Interim AB602

Assumptions

Revenue

2019-20 COLA ~ 3.26% COLA

2019-20 Updated Projected ADA ~ SELPA ADA

2019-20 Updated AB602 Calculations

2019-20 District LCFF Transfer based on LCFF per ADA methodology

2019-20 Special Education Taxes based on CY

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal Approved

Salaries ~ Step & Column Increase; Salary Settlement for 19-20 ~ 3% on-schedule and 3% off-schedule

Indirect cost rate ~ 9.89%

Other

Additional Charter Decline Adjustment funds from Humphrey's ABLE leaving the SELPA in 19-20 will be reserved for future years. Use of reserve balance to offset 19-20 decline adjustment if needed.

Additional OOHC Contribution to the OOHC reserve for \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C 2019-20	Col D 2019-20	Col E Differences	
Line #	Description	1st Interim AB602	May Budget AB602	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
2.	Prior Yr Base Entitlement	\$ 36,644,062	\$ 36,644,018	\$ 44	
3.	Base Proration Factor	0.9700000000	0.9700000000	-	
4.	Less Current Yr Special Ed Taxes	\$ (3,936,133)	\$ (3,742,290)	\$ (193,843)	Updated taxes
5.	Rate Per ADA Base Prorated	\$ 31,608,607	\$ 31,802,407	\$ (193,800)	
6.	COLA Prorated	\$ 1,217,465	\$ 1,221,400	\$ (3,935)	
7.	Growth Funding (Decline Adjustment)	\$ (327,215)	\$ (209,815)	\$ (117,400)	Decline Adjustment due to decrease in ADA for 2 years in a row mainly for charters leaving SELPA. More than May Budget due to less funded ADA estimated for CY
8.	Increase to Adjusted Base Entitlement for adjustment to Statewide Target Rate	\$ 971,147		\$ 971,147	
9.	Sub-Total State Aid	\$ 33,470,004	\$ 32,813,992	\$ 656,012	
10.	Total SELPA Revenues Estimated	\$ 37,406,137	\$ 36,556,282	\$ 849,855	
11.	Special Ed County Program Budget				
12.	Total Special Ed County Program Revenues	\$ 11,217,392	\$ 10,952,364	\$ 265,028	Increase in property taxes and district LCFF transfer \$
13.	Total Special Ed County Program Expenditures	\$ (39,552,567)	\$ (41,217,478)	\$ 1,664,911	Contribution for proposed off-schedule payment
14.	Net Special Ed County Program - Unfunded Costs	\$ (28,335,175)	\$ (30,265,114)	\$ 1,929,939	Change due to updated S&B amounts determined
15.	SELPA Funding Factor Determination				
16.	Total Estimated SELPA State Aid Revenues	\$ 33,470,004	\$ 32,813,992	\$ 656,012	
17.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
18.	Subtotal of SELPA Revenues	\$ 33,445,470	\$ 32,789,458	\$ 656,012	
19.	Total Unfunded Special Ed County Program Costs	\$ (28,335,175)	\$ (30,265,114)	\$ 1,929,939	Change due to details above
20.	Charter Decline Adjustment Reserve	\$ (372,078)	\$ (363,577)	\$ (8,501)	
21.	Use of Charter Decline Adjustment Reserve	\$ 327,215	\$ 209,815	\$ 117,400	Used to offset decline adjustment above
22.	Use of OOHC Contribution Reserve	\$ 800,000	\$ 800,000	\$ -	First year of 1/3 use of the additional reserve
23.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
24.	Replenish Special Ed County Program Reserves to 1% Level	\$ (14,961)	\$ (10,286)	\$ (4,675)	
25.	SELPA State Aid Revenues Available-Districts	\$ 5,850,471	\$ 3,160,296	\$ 2,690,175	
26.	SELPA Proration Factor	0.1749256665	0.0963814650	0.07854420	
27.	Total Special Education (State Aid & Special Ed Taxes)	2019-20 Total SELPA Revenues Estimated	2019-20 Total SELPA Revenues Estimated	Differences Col C - D	
28.	LEA Funding				
29.	Banta	\$ 72,150	\$ 38,456	\$ 33,694	
30.	Escalon	\$ 249,317	\$ 134,284	\$ 115,033	
31.	Jefferson	\$ 195,480	\$ 105,324	\$ 90,156	
32.	Lammersville	\$ 446,555	\$ 240,289	\$ 206,266	
33.	Lincoln	\$ 765,055	\$ 411,755	\$ 353,300	
34.	Linden	\$ 192,217	\$ 103,414	\$ 88,803	
35.	Manteca	\$ 1,935,157	\$ 1,042,002	\$ 893,155	
36.	New Jerusalem	\$ 24,299	\$ 13,083	\$ 11,216	
37.	Ripon	\$ 273,040	\$ 146,919	\$ 126,121	
38.	Tracy	\$ 1,316,046	\$ 708,835	\$ 607,211	
39.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 381,155	\$ 215,935	\$ 165,220	
40.	Subtotal LEA Funding	\$ 5,850,471	\$ 3,160,296	\$ 2,690,175	If expenditure fall out materializes in 19-20 as in prior years, the amount to Districts will increase.
41.	SJCOE - Special Ed County Program	\$ 28,335,175	\$ 30,265,114	\$ (1,929,939)	
42.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
43.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
44.	Charter Decline Adjustment Reserve	\$ 372,078	\$ 363,577	\$ 8,501	
45.	Use of Charter Decline Adjustment Reserve	\$ (327,215)	\$ (209,815)	\$ (117,400)	
46.	Use of OOHC Contribution Reserve	\$ (800,000)	\$ (800,000)	\$ -	
47.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
48.	Replenish Special Ed County Program Reserves to 1% Level	\$ 14,961	\$ 10,286	\$ 4,675	
49.	SJCOE Special Ed Taxes	\$ 3,936,133	\$ 3,742,290	\$ 193,843	
50.	Total SELPA Revenues	\$ 37,406,137	\$ 36,556,282	\$ 849,855	

Reserve for the OOHC Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA. Additional funds may be added in future years when a charter leaves the SELPA.

Use of reserve balance to offset 19-20 decline adjustment if needed.

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C 2019-20	Col D 2018-19 Annual Accrual AB602 Aug 2019	Col E Differences	
Line #	Description	1st Interim AB602	Aug 2019	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
2.	Prior Yr Base Entitlement	\$ 36,644,062	\$ 35,649,822	\$ 994,240	Change in base year over year
3.	Base Proration Factor	0.97	0.98	(0.01)	
4.	Less Current Yr Special Ed Taxes	\$ (3,936,133)	\$ (3,842,707)	\$ (93,426)	
5.	Rate Per ADA Base Prorated	\$ 31,608,607	\$ 30,979,653	\$ 628,954	
6.	COLA Prorated	\$ 1,217,465	\$ 994,240	\$ 223,225	Applied 3.26% COLA for 19-20
7.	Growth Funding (Decline Adjustment)	\$ (327,215)	\$ -	\$ (327,215)	Decline Adjustment due to decrease in ADA for 2 years in a row mainly for charters leaving SELPA
8.	Increase to Adjusted Base Entitlement for adjustment to Statewide Target Rate	\$ 971,147		\$ 971,147	
9.	Sub-Total State Aid	\$ 33,470,004	\$ 31,973,893	\$ 1,496,111	
10.	Total SELPA Revenues Estimated	\$ 37,406,137	\$ 35,816,600	\$ 1,589,537	
11.	Special Ed County Program Budget				
12.	Total Special Ed County Program Revenues	\$ 11,217,392	\$ 10,701,752	\$ 515,640	Increase in property taxes and district LCFF transfer \$ Contribution for proposed off-schedule payment
13.	Total Special Ed County Program Expenditures	\$ (39,552,567)	\$ (33,320,154)	\$ (6,232,413)	Change due to year to year budget increases/growth proposal. S & B from the fall out of vacancies added back in 19-20.
14.	Net Special Ed County Program - Unfunded Costs	\$ (28,335,175)	\$ (22,618,402)	\$ (5,716,773)	
15.	SELPA Funding Factor Determination				
16.	Total Estimated SELPA State Aid Revenues	\$ 33,470,004	\$ 31,973,893	\$ 1,496,111	
17.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
18.	Subtotal of SELPA Revenues	\$ 33,445,470	\$ 31,949,359	\$ 1,496,111	
19.	Total Unfunded Special Ed County Program Costs	\$ (28,335,175)	\$ (22,191,267)	\$ (6,143,908)	change due to details above
20.	Charter Decline Adjustment Reserve	\$ (372,078)	\$ (568,094)	\$ 196,016	changes depending on charter leaving SELPA
21.	Use of Charter Decline Adjustment Reserve	\$ 327,215	\$ 260,649	\$ 66,566	
22.	Use of OOHC Contribution Reserve	\$ 800,000	\$ 400,000	\$ 400,000	add'l contrib. for 19-20
23.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
24.	Replenish Special Ed County Program Reserves to 1% Level	\$ (14,961)	\$ -	\$ (14,961)	
25.	SELPA State Aid Revenues Available-Districts	\$ 5,850,471	\$ 9,850,647	\$ (4,000,176)	
26.	SELPA Proration Factor	0.1749256665	0.3083206361	(0.1333950)	
27.	Total Special Education (State Aid & Special Ed Taxes)	2019-20	2018-19	Differences	
28.	LEA Funding	Total SELPA Revenues Estimated	Total SELPA Revenues Estimated	Col C - D	
29.	Banta	\$ 72,150	\$ 118,889	\$ (46,739)	
30.	Escalon	\$ 249,317	\$ 407,886	\$ (158,569)	
31.	Jefferson	\$ 195,480	\$ 327,419	\$ (131,939)	
32.	Lammersville	\$ 446,555	\$ 682,725	\$ (236,170)	
33.	Lincoln	\$ 765,055	\$ 1,298,131	\$ (533,076)	
34.	Linden	\$ 192,217	\$ 312,181	\$ (119,964)	
35.	Manteca	\$ 1,935,157	\$ 3,264,950	\$ (1,329,793)	
36.	New Jerusalem	\$ 24,299	\$ 138,136	\$ (113,837)	
37.	Ripon	\$ 273,040	\$ 445,555	\$ (172,515)	
38.	Tracy	\$ 1,316,046	\$ 2,238,114	\$ (922,068)	
39.	SJCOE-Other Programs (COSP/Venture/RITA #2)	\$ 381,155	\$ 616,661	\$ (235,506)	
40.	Subtotal LEA Funding	\$ 5,850,471	\$ 9,850,647	\$ (4,000,176)	If expenditure fall out materializes in 19-20 as in prior years, the amount to Districts will increase.
41.	SJCOE - Special Ed County Program	\$ 28,335,175	\$ 22,618,402	\$ 5,716,773	
42.	Special Ed County Program Reserve	\$ -	\$ (427,135)	\$ 427,135	
43.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
44.	Charter Decline Adjustment Reserve	\$ 372,078	\$ 568,094	\$ (196,016)	
45.	Use of Charter Decline Adjustment Reserve	\$ (327,215)	\$ (260,649)	\$ (66,566)	
46.	Use of OOHC Contribution Reserve	\$ (800,000)	\$ (400,000)	\$ (400,000)	
47.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
48.	Replenish Special Ed County Program Reserves to 1% Level	\$ 14,961	\$ -	\$ 14,961	
49.	SJCOE Special Ed Taxes	\$ 3,936,133	\$ 3,842,707	\$ 93,426	
50.	Total SELPA Revenues	\$ 37,406,137	\$ 35,816,600	\$ 1,589,537	

Reserve for the OOHC Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA. Additional funds may be added in future years when a charter leaves the SELPA. Use of reserve balance to offset 19-20 decline adjustment if needed.

2019-20 SJCOE Special Education County Program ~ By Reporting Period

<u>Col A</u>	<u>Col B</u>	<u>Col C</u> SJCOE	<u>Col D</u> SJCOE	<u>Col E</u> SJCOE	<u>Col F</u> Difference
Line #	Description ~ Object Code	Prelim Budget AB602	May Budget AB602	1st Interim AB602	Col E - D
1	County Taxes - Special Education	\$ 3,659,109	\$ 3,742,290	\$ 3,936,133	\$ 193,843
2	Federal Local Assistance Grant	\$ 734,443	\$ 735,612	\$ 735,612	\$ -
3	District's LCFE Transfer	\$ 5,485,870	\$ 6,131,965	\$ 6,156,411	\$ 24,446
4	Pupil Services	\$ 42,000			\$ -
5	Mental Health & District Rentals	\$ 12,019	\$ 12,019	\$ 50,701	\$ 38,682
6	Food Service	\$ 46,100	\$ 46,100	\$ 46,100	\$ -
7	SDC Infant (Form I-50 Funding)	\$ 247,074	\$ 247,143	\$ 255,200	\$ 8,057
8	Transfers Out	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ -
9	Estimated Contribution for 1% of proposed off-schedule payment	\$ -	\$ 222,452	\$ 222,452	\$ -
10	Total Estimated Special Ed County Program Revenues	\$ 10,041,398	\$ 10,952,364	\$ 11,217,392	\$ 265,028
11	Teachers Salaries ~ 11xx	\$ 8,641,538	\$ 9,048,342	\$ 8,897,861	\$ (150,481)
12	Certificated Pupil Support Salaries ~ 12xx	\$ 952,671	\$ 984,809	\$ 919,898	\$ (64,911)
13	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,383,979	\$ 1,324,934	\$ 1,326,840	\$ 1,906
14	Instructional Aides Salaries ~ 21xx	\$ 8,398,235	\$ 8,536,245	\$ 8,063,761	\$ (472,484)
15	Classified Support Salaries - M/O ~ 22xx	\$ 224,058	\$ 228,591	\$ 233,642	\$ 5,051
16	Supv & Admin Salaries ~ 23xx	\$ 29,284	\$ 30,163	\$ 30,163	\$ -
17	Clerical & Office Salaries ~ 24xx	\$ 552,746	\$ 569,268	\$ 565,455	\$ (3,813)
18	Other Classified Salaries - LVN's ~ 29xx	\$ 2,479,901	\$ 2,558,051	\$ 2,462,939	\$ (95,112)
19	Employee Benefits ~ 3xxx	\$ 9,059,772	\$ 9,198,516	\$ 8,396,278	\$ (802,238)
20	Materials & Supplies ~ 4xxx	\$ 473,460	\$ 461,708	\$ 460,660	\$ (1,048)
21	Travel & Conference ~52xx	\$ 215,349	\$ 212,848	\$ 207,735	\$ (5,113)
22	Dues & Memberships ~ 53xx	\$ 10,065	\$ 9,221	\$ 8,565	\$ (656)
23	Insurance ~ 54xx	\$ 134,895	\$ 125,965	\$ 153,450	\$ 27,485
24	Operations & Housekeeping Services ~ 55xx	\$ 252,252	\$ 252,251	\$ 254,604	\$ 2,353
25	Rentals, Leases & Repair ~ 56xx	\$ 1,005,605	\$ 1,005,605	\$ 1,006,005	\$ 400
26	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
27	Other Services & Operating Expenses ~ 58xx	\$ 653,592	\$ 658,992	\$ 699,759	\$ 40,767
28	Sub agreements for Services ~ 51xx	\$ 2,158,500	\$ 2,158,500	\$ 2,158,500	\$ -
29	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
30	Communications ~ 59xx	\$ 95,387	\$ 95,387	\$ 99,987	\$ 4,600
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	\$ 3,427,656	\$ 3,489,986	\$ 3,340,716	\$ (149,270)
37	Debt Service ~ 74xx	\$ 13,096	\$ 13,096	\$ 10,749	\$ (2,347)
38	Total Estimated Special Ed County Program Expenditures	\$ 40,417,041	\$ 41,217,478	\$ 39,552,567	\$ (1,664,911)
39	Total Estimated Unfunded Special Ed County Program Costs	\$ 30,375,643	\$ 30,265,114	\$ 28,335,175	\$ (1,929,939)
40	Funding Factor	0.0955860540	0.0963814650	0.1749256665	0.07854

2019-20 SELPA Funding Factor

SELPA Revenues		
1.	Prior Year Entitlements	\$ 36,644,062
2.	Times Proration Factor	0.9700000000
3.	Prorated Current Year Base Entitlement	\$ 35,544,740
4.	Less CY Estimated Special Education Property Taxes	\$ (3,936,133)
5.	Adjusted Current Year Base Entitlement	\$ 31,608,607
6.	CY Estimated COLA	\$ 1,217,465
7.	CY Estimated Growth Funding (Decline Adjustment)	\$ (327,215)
8.	Increase to Adjusted Base Entitlement for adjustment to Statewide Target Rate	\$ 971,147
9.	Total CY Estimated State Aid SELPA Revenues	\$ 33,470,004
10.	State Funding Exhibit (SJCOE)	\$ 33,470,004
11.	Difference	\$ -

Funding Factor		Special Ed County Program Reserves	Mid-Year Growth Class Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve
12.	Total Estimated SELPA Revenues	\$ 33,470,004			
13.	Reserves Beginning Balance	\$ 319,738.93	\$ 249,002.13	\$ 2,400,000.00	\$ 568,094.00
14.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)			
15.	Subtotal of SELPA Revenues	\$ 33,445,470			
16.	Total Unfunded Special Ed County Program Costs	\$ (28,335,175)	\$ -		\$ (28,335,175)
17.	Charter Decline Adjustment Reserve	\$ (372,078)			\$ 372,078.00
18.	Use of Charter Decline Adjustment Reserve	\$ 327,215			\$ (327,215.00)
19.	Use of OOHC Contribution Reserve	\$ 800,000		\$ (800,000.00)	
20.	Replenish Mid Year Class Reserve	\$ -	\$ -		
21.	Replenish Special Ed County Program Reserves to 1% Level	\$ (14,961)	\$ 14,961		
22.	Balance of SELPA Revenues Available for Distribution to Districts	\$ 5,850,471	\$ 334,699.93	\$ 249,002.13	\$ 1,600,000
23.	SELPA Funding Factor	0.1749256665			

Check	\$33,470,004	\$334,700	1%	\$249,002	\$1,600,000	\$612,957
	\$0	\$0		\$0	\$0	\$0

2019-20 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2019-20 FUNDED SELPA ADA	Col D 2019-20 Entitlements after Proration	Col E 2019-20 Adjusted Entitlement 0.1749256665
		69,199.70	\$ 487,71471	\$ 86,27361
1.	Banta	836.29	\$ 407,871	\$ 72,150
2.	Escalon	2,889.84	\$ 1,409,417	\$ 249,317
3.	Jefferson	2,265.82	\$ 1,105,074	\$ 195,480
4.	Lammersville	5,176.03	\$ 2,524,426	\$ 446,555
5.	Lincoln	8,867.77	\$ 4,324,942	\$ 765,055
6.	Linden	2,227.99	\$ 1,086,623	\$ 192,217
7.	Manteca	22,430.46	\$ 10,939,665	\$ 1,935,157
8.	New Jerusalem	281.65	\$ 137,365	\$ 24,299
9.	Ripon	3,164.82	\$ 1,543,529	\$ 273,040
10.	Tracy	15,254.34	\$ 7,439,766	\$ 1,316,046
11.	SJCOE-Other Programs (COSP/Venture/RITA #2)	4,417.98	\$ 2,154,714	\$ 381,155
12.	Sub-Total LEAs	67,812.99	\$ 33,073,392	\$ 5,850,471
13.	SJCOE-Special Ed County Program	623.81		\$ 28,335,175
14.	Special Ed County Program Reserve			\$ -
15.	Staff Development Grant (Old Res. 6535)		\$ 24,534	\$ 24,534
16.	Charter Decline Adjustment Reserve	762.90	\$ 372,078	\$ 372,078
17.	Use of Charter Decline Adjustment Reserve			\$ (327,215)
18.	Use of OOHC Contribution Reserve			\$ (800,000)
19.	Replenish Mid Year Class Reserve			\$ -
20.	Replenish Special Ed County Program Reserves to 1% Level			\$ 14,961
21.	Totals	69,199.70	\$ 33,470,004	\$33,470,004
22.	State Funding Exhibit	69,199.70	\$33,470,004	\$ 33,470,004
23.	Difference	-	(\$0)	(\$0)

Reserve for the OOHC Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA. Additional funds may be added in future years when a charter leaves the SELPA. Use of reserve balance to offset 19-20 decline adjustment if needed.

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

	2019-20 1st Interim AB602	2019-20 May Budget AB602	Difference
SECTION 1 - Base - E.C. 56836.10	3.26%	3.26%	
A. Prior Year (PY) Entitlements			
1. Base (From PY SELPA Exhibit, Line B-9)	\$ 35,649,822	\$ 35,649,780	\$ 42
2. COLA (From PY SELPA Exhibit, Line C-3)	\$ 994,240	\$ 994,238	\$ 2
3. Growth or Declining ADA Adjustment (From PY SELPA Exhibit, Line D-6)	\$ -	\$ -	\$ -
4. Total (Lines A1 to A3)	\$ 36,644,062	\$ 36,644,018	\$ 44
B. PY Funded ADA - E.C. 56836.10 (b) (2) (From PY SELPA Exhibit, Line A-4)	69,823.19	69,823.11	\$ 0
C. Base Rate (line A4 divided by Line B)	\$ 524.8122006457	\$ 524.8121717867	\$ 0.0000288590
D. Base Entitlement (Line B multiplied by Line C)	\$ 36,644,062	\$ 36,644,018	\$ 44
E. Base Proration Factor	0.9700000000	0.9700000000	-
F. Prorated Base Entitlement (Line D times Line E)	\$ 35,544,740	\$ 35,544,697	\$ 43
G. Deductions, E.C. 56836.08 (c)			
1. Local Special Education Property Taxes - E.C. 2572	\$ 3,936,133	\$ 3,742,290	\$ 193,843
2. Applicable Excess ERAF			
3. Total Deductions (lines G1 through G2)	\$ 3,936,133	\$ 3,742,290	\$ 193,843
H. Adjusted Base Entitlement (Line F minus Line G3)	\$ 31,608,607	\$ 31,802,407	\$ (193,800)
SECTION 2 - COLA - E.C. 56836.08 (g)			
A. COLA Base Rate (PY STR * COLA %)	\$ 17.5935060619	\$ 17.5935060619	\$ -
B. COLA Base Entitlement (Line A times PY ADA)	\$ 1,217,465	\$ 1,221,400	\$ (3,935)
C. COLA Proration Factor	1.0000000000	1.0000000000	-
D. COLA Entitlement	\$ 1,217,465	\$ 1,221,400	\$ (3,935)
SECTION 3 - Growth - E.C. 56836.15			
A. Growth ADA			
1. ADA	69,169.71	68,952.80	216.91
2. PY ADA	69,199.70	69,423.32	(223.62)
3. Prior PY ADA	69,823.19	69,823.11	0.08
4. PY Funded ADA (Greater of Lines A2 and A3)	69,823.19	69,823.11	0.08
5. Funded ADA (Greater of Lines A1 and A2)	69,199.70	69,423.32	(223.62)
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)	\$ 557.2716061212	\$ 557.2716061212	\$ -
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)	(623.49)	(399.79)	(223.70)
E. Declining ADA Adjustment (Line D times Section 1, Line C)	\$ (327,215)	\$ (209,815)	\$ (117,400)
F. Growth Proration Factor	1.0000000000	1.0000000000	-
G. Growth Entitlement (Line C) or Declining ADA Adjustment (Line E)	\$ (327,215)	\$ (209,815)	\$ (117,400)
SECTION 4 - Program Specialist/Regionalized Services E.C. 56836.24 & 56836.31			
A. PY SWA PS/RS Rate	15.972904914	15.972904914	0
B. CY SWA PS/RS Rate (PY SWA times COLA)	16.493621614	16.493621614	0
C. PS/RS Entitlement (CY SWA PS/RS Rate x PY FUNDED ADA)	\$ 1,151,637	\$ 1,151,636	\$ 1
D. PS/RS Proration Factor	1.0000000000	1.0000000000	-
E. PS/RS Apportionment	\$ 1,151,637	\$ 1,151,636	\$ 1

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

	2019-20 1st Interim AB602	2019-20 May Budget AB602	Difference
SECTION 5 - Low Incidence Materials, Services and CTE - E.C. 56836.22			
A. Low Incidence Disabilities PY December Pupil Count	350.00	350.00	-
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)	\$ 150,500	\$ 150,500	\$ -
SECTION 6 - OUT OF HOME CARE - E.C. 56836.165			
A. Out of Home Care Entitlement	\$ 1,824,067	\$ 1,822,367	\$ 1,700
SECTION 7 - Nonpublic Schools (NPS) Extraordinary Cost Pool - E.C. 56836.21 (at ANNUAL CERT)			
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 8 - Apportionment Summary			
A. Base (Section 1, Line H)	\$ 31,608,607	\$ 31,802,407	\$ (193,800)
B. COLA (Section 2, Line E)	\$ 1,217,465	\$ 1,221,400	\$ (3,935)
C. Growth or Declining ADA Adjustment (Section 3, Line G)	\$ (327,215)	\$ (209,815)	\$ (117,400)
D. Increase to Adjusted Base Entitlement for adjustment to Statewide Target Rate	\$ 971,147		\$ 971,147
E. Subtotal (Lines A through C)	\$ 33,470,004	\$ 32,813,992	\$ 656,012
F. Program Specialist/Regionalized Services (Section 4, Line F)	\$ 1,151,637	\$ 1,151,636	\$ 1
G. Low Incidence Materials and Equipment (Section 5, Line F)	\$ 150,500	\$ 150,500	\$ -
H. Out Of Home Care (Section 6, Line A)	\$ 1,824,067	\$ 1,822,367	\$ 1,700
I. NPS ECP (Section 7, Line C, at Annual Cert)	\$ -	\$ -	\$ -
J. Total CY State Apportionment (Lines E through I)	\$ 36,596,208	\$ 35,938,495	\$ 657,713
K. Add back in Property Taxes and Federal Aid (Section 1, Line G3)	\$ 3,936,133	\$ 3,742,290	\$ 193,843
L. SELPA Total AB602 Funding (Line J plus Line K)	\$ 40,532,341	\$ 39,680,785	\$ 851,556
Grand Total Apportionment	\$ 40,532,341	\$ 39,680,785	\$ 851,556
SJCOE AB602 Funding Formula State Aid Available Revenues			
1. AB602 Funding Formula	\$ 36,596,208	\$ 35,938,495	\$ 657,713
2. Less Program Specialist/Regionalized Services	\$ (1,151,637)	\$ (1,151,636)	\$ (1)
3. Less Low Incidence Entitlement	\$ (150,500)	\$ (150,500)	\$ -
4. Less Out Of Home Care	\$ (1,824,067)	\$ (1,822,367)	\$ (1,700)
5. Less NPS ECP	\$ -	\$ -	\$ -
6. Total SJCOE SELPA AB602 State Funding	\$ 33,470,004	\$ 32,813,992	\$ 656,012
State Infant Funding	\$ 255,200	\$ 247,143	\$ 8,057
Grand State Total with Infant	\$ 40,725,204	\$ 39,927,928	\$ 851,556
Items outside of AB602 State Calc being allocating separately from State Funding			
1. Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -
SECTION 9 - Adjustment to Statewide Target Rate			
1. Sum of Base, COLA and Growth (Section 1D + Section 2D + Section 3G)	\$ 37,534,312		
2. Adjustment to Statewide Target (Section 3, Line B * Line A5)	\$ 38,563,028		
3. Funded at Statewide Target Rate		Yes	
4. Adjusted Base Entitlement after Local Property Taxes ((Greater of Section 9 Line 1 or 2) * Section 1, Line E) - Section 1, Line G3	\$ 33,470,004		

SELPA ADA Information

	Jun 2015	Jun 2016	Jun 2017	Jun 2018	Jun 2019	Jun 2019	2018-19	2019-20
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Estimated	R3 Cert ADA Certified	R1 CERT Jun 2019 ADA Certified	Annual Accrual AB602 Aug 2019 ADA Estimated	1st Interim AB602 ADA* Estimated
Banta	309.11	305.37	324.94	338.78	346.70	350.83	315.09	297.04
River Island CH #1		381.07	437.46	528.66				
Next Generation CH				309.33	395.57	469.97	521.20	540.54
Escalon	2,679.75	2,612.11	2,592.48	2,538.79	2,497.21	2,486.06	2,569.96	2,568.00
District Charters	36.41	102.62	149.81	208.51	283.23	329.96	319.88	320.00
Jefferson	2,411.44	2,357.72	2,344.89	2,284.61	2,250.15	2,260.48	2,265.82	2,201.10
Lammersville	2,306.24	2,622.50	3,374.94	3,926.33	4,403.34	4,713.49	5,176.03	5,701.64
Lincoln	8,681.52	8,821.15	8,851.57	8,737.30	8,693.50	8,609.71	8,468.71	8,465.36
John McCandless CH				180.32	310.88	352.50	399.06	449.07
Linden	2,229.80	2,219.89	2,190.41	2,137.57	2,119.33	2,155.28	2,227.99	2,226.34
Manteca	22,107.12	21,958.98	21,965.80	22,029.47	22,176.21	22,417.59	22,315.84	22,470.91
District Charters	19.11	39.87	69.57	162.69	127.14	123.41	114.62	119.36
New Jerusalem	15.67	21.19	21.63	25.94	25.08	21.52	20.41	23.65
Delta Charter	678.08	749.58	478.90	477.92				
NJ Charter	213.89	209.69	209.41	210.03				
Great Valley - MA	542.30	626.22	724.23	738.01				
CAVA	1,447.15	1,503.64	1,453.43	1,319.59	1,215.66	1,231.15		
VISTA	2.46							
Humphrey's ABLE	147.30	189.74	236.19	379.52	648.01	727.21	762.90	
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	204.95	261.24	226.46
Ripon	2,887.13	2,888.97	2,890.67	2,974.99	3,063.67	3,076.08	3,164.82	3,267.50
Tracy Unified	15,421.51	15,379.66	15,044.00	14,758.10	14,419.04	14,216.98	13,974.33	13,731.16
District Charters	1,212.58	1,258.32	1,135.76	1,198.32	1,233.27	1,234.81	1,280.01	1,253.13
SJCOE-Special Ed County Program	522.87	500.65	501.77	506.33	559.77	583.83	623.81	623.81
SJCOE Other Programs - COSP/CHs	1,400.67	1,550.73	1,494.89	1,491.40	1,568.34	1,770.89	1,855.33	2,064.00
SJCOE Other Programs - RITA #2 CH					586.81	661.79	777.72	891.15
SJCOE Other Programs - Venture	1,375.59	1,669.10	1,634.44	1,686.49	1,763.40	1,824.70	1,784.93	1,729.49
Totals	66,647.70	68,122.40	68,815.98	69,544.72	68,849.25	69,823.19	69,199.70	69,169.71
SELPA ADA Growth/Decline	2,121.55	1,474.70	693.58	728.74	(693.47)	973.94	(623.49)	(29.99)
Growth/Decline %	3.29%	2.21%	1.02%	1.06%	-1.00%	1.41%	-0.89%	-0.04%

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

* For 19-20 1st Interim, LEA's 19-20 1st Interim ADA was used except Linden. Budget ADA was used for that LEA

2019-20 SJCOE Special Education County Program

Estimated Revenues by Funding Source

Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	1st Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 8,897,861
R2	County Taxes - Special Education	\$ 3,936,133	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 919,898
R3	Federal Local Assistance Grant	\$ 735,612	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,326,840
R4	District's LCFF Transfer	\$ 6,156,411	E4	Instructional Aides Salaries ~ 21xx	\$ 8,063,761
R5	Mental Health & District Rentals	\$ 50,701	E5	Classified Support Salaries - M/O ~ 22xx	\$ 233,642
R6	Food Service	\$ 46,100	E6	Supv & Admin Salaries ~ 23xx	\$ 30,163
R7	SDC Infant (Form I-50 Funding)	\$ 255,200	E7	Clerical & Office Salaries ~ 24xx	\$ 565,455
R8	Transfers Out	\$ (185,217)	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 2,462,939
R9	Estimated Contribution for 1% of proposed off-schedule payment	\$ 222,452	E9	Employee Benefits ~ 3xxx	\$ 8,396,278
R10			E10	Materials & Supplies ~ 4xxx	\$ 460,660
R11			E11	Mileage, Travel & Conference ~52xx	\$ 207,735
R12			E12	Dues & Memberships ~ 53xx	\$ 8,565
R13			E13	Insurance ~ 54xx	\$ 153,450
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 254,604
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 1,006,005
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 699,759
R18			E18	Sub-agreements for Services ~ 51xx	\$ 2,158,500
R19			E19	EIBT Contracts ~ 51xx	\$ 160,000
R20			E20	Communications ~ 59xx	\$ 99,987
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 ~ 73xx	\$ 3,340,716
R27			E27	Debt Service ~ 74xx	\$ 10,749
R28	Total Estimated Program Revenues	\$ 11,217,392	E28	Total Estimated Expenditures	\$ 39,552,567
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					\$ (28,335,175)

Description	1st Interim AB602
Total Estimated Revenues	\$ 11,217,392
Less Total Estimated Expenditures	\$ (39,552,567)
Estimated Unfunded Cost - County Special Education Program	\$ (28,335,175)
Revenues Added to Cover County Program Unfunded Costs:	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 28,335,175
Total Revenues to Cover Special Ed County Program	\$ 28,335,175

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col K	Col L	Col M	Col N	Col O	Col P	Col Q	Col R
Line #	Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1.	Beginning Balance - July 1	\$ 287,255.05	\$ 293,577.55	\$ 314,043.83	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25	\$ 323,891.76	\$ 319,738.93
2.	1997-98 Maximization	\$ 399,848.00	\$ 390,640.00	\$ 392,770.00					
3.	2011-12 Funding Adjustments	\$ (51.99)							
4.	2012-13 Funding Adjustments		\$ 701.49	\$ 101,623.00					
5.	2013-14 Funding Adjustments			\$ 8,023.05					
6.	2014-15 Funding Adjustments				\$ 11,982.11				
7.	2015-16 Funding Adjustments					\$ 2,834.16			
8.	2016-17 Funding Adjustments						\$ 519.17		
9.	2017-18 Funding Adjustments							\$ 422,982.04	
10.	Subtotal Special Ed County Program Reserve	\$ 687,051.06	\$ 684,919.04	\$ 816,459.88	\$ 330,413.44	\$ 322,471.02	\$ 316,847.42	\$ 746,873.80	\$ 319,738.93
11.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>								
12.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ (393,473.51)	\$ (370,875.21)	\$ (498,028.55)	\$ (10,776.58)	\$ (6,142.77)	\$ -	\$ (427,134.87)	\$ -
13.	Replenish Special Ed County Program Reserve			\$ -	\$ -	\$ -	\$ 7,044.34	\$ -	\$ 14,961.00
14.	Special Ed County Program Reserve Ending Balance - June 30	\$ 293,577.55	\$ 314,043.83	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25	\$ 323,891.76	\$ 319,738.93	\$ 334,699.93
15.	Amount Available in Excess of Established Reserve Amount	\$ 393,474	\$ 370,875	\$ 498,029	\$ 10,777	\$ 6,143	\$ -	\$ 427,135	\$ -
16.	Estimated State Aid - Special Education	\$ 29,357,755	\$ 31,404,383	\$ 31,843,133	\$ 31,963,686	\$ 31,632,825	\$ 32,389,176	\$ 31,973,893	\$ 33,470,004
17.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

18.	Reserve for mid-year growth classes Beg Bal	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000.00	\$ 249,002.13	\$ 249,002.13
19.	Use of Mid Year Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20.	Transfer from NPS/EIBT Reserve						\$ 69,002.13	\$ -	\$ -
21.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22.	Reserve for mid-year growth classes End Bal	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13

23.	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		
24.	Establish NPS/EIBT Reserve								
25.	Transfer to Mid Year Reserve						\$ (69,002.13)		
26.	Use of NPS/EIBT Reserve	\$ (251,045)	\$ (118,698.56)	\$ (2,502.40)	\$ -	\$ -	\$ (858,751.91)		
27.	Reserve for NPS/EIBT End Bal	\$ 1,048,955	\$ 930,256.44	\$ 927,754.04	\$ 927,754.04	\$ 927,754.04	\$ -	\$ -	\$ -

28.	Reserve for OOHC Contribution Reserve Beg Bal				\$ -	\$ 1,200,000.00	\$ 800,000.00	\$ 400,000.00	\$ 2,400,000.00
29.	Establish or Additional OOHC Contribution Reserve				\$ 1,200,000.00	\$ -	\$ -	\$ 2,400,000.00	\$ -
30.	Use of OOHC Contribution Reserve				\$ -	\$ (400,000.00)	\$ (400,000.00)	\$ (400,000.00)	\$ (800,000.00)
31.	Reserve for OOHC Contribution Reserve End Bal				\$ 1,200,000.00	\$ 800,000.00	\$ 400,000.00	\$ 2,400,000.00	\$ 1,600,000.00

Reserve for the OOHC Contribution of \$2.4M – Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

32.	Reserve for Charter Decline Adjustment Beg Bal					\$ -	\$ 521,299.00	\$ 260,649.00	\$ 568,094.00
33.	Establish or Additional Charter Decline Adjustment Reserve					\$ 781,949.00	\$ -	\$ 568,094.00	\$ 372,078.00
34.	Use of Charter Decline Adjustment Reserve					\$ (260,650.00)	\$ (260,650.00)	\$ (260,649.00)	\$ (327,215.00)
35.	Reserve for Charter Decline Adjustment End Bal					\$ 521,299.00	\$ 260,649.00	\$ 568,094.00	\$ 612,957.00

Reserve for the Prior Year protection dollars that will be paid by the State for charters anticipated to leave the SELPA. Additional funds may be added in future years when a charter leaves the SELPA.

Use of reserve balance to offset 19-20 decline adjustment if needed.

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

Column A	Column B	Column C	Column D 2019-2020 TCSJ Budget	Column E 2019-2020 TCSJ-First Interim	Column F 2020-2021 TCSJ Projected Budget	Column G 2021-2022 TCSJ Projected Budget
Line #	Summary Description					
1	Beginning Balance July 1st		\$ 5,336,198.00	\$ 4,992,270.90	\$ 5,206,110.90	\$ 5,099,095.90
2	Total Revenue		\$ 8,628,959.00	\$ 8,482,440.00	\$ 8,523,749.00	\$ 8,671,737.00
3	TCSJ Expenses		\$ 8,670,216.00	\$ 8,268,600.00	\$ 8,630,764.00	\$ 8,574,055.00
4	Surplus/Deficit		\$ (41,257.00)	\$ 213,840.00	\$ (107,015.00)	\$ 97,682.00
5	Ending Balance		\$ 5,294,941.00	\$ 5,206,110.90	\$ 5,099,095.90	\$ 5,196,777.90
6	Teach Out Plan / Reserve		\$ 2,086,114.00	\$ 2,480,580.00	\$ 2,589,229.00	\$ 2,572,217.00
7	Adjusted Ending Balance		\$ 3,208,827.00	\$ 2,725,530.90	\$ 2,509,866.90	\$ 2,624,560.90
8	Total Ending Balance with Teach Out Reserve June 30th		\$ 5,294,941.00	\$ 5,206,110.90	\$ 5,099,095.90	\$ 5,196,777.90
9	Detail Object Codes					
10	Beginning Balance		\$ 5,336,198.00	\$ 4,992,270.90	\$ 5,206,110.90	\$ 5,099,095.90
11						
12	8590	State Revenue	\$ -	\$ -	\$ -	\$ -
13	8980	SJCOE Contribution	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00
14	8689	Tuition	\$ 6,242,986.00	\$ 5,974,145.00	\$ 6,213,528.00	\$ 6,466,516.00
15	8660	Interest	\$ 87,248.00	\$ 87,248.00	\$ 87,248.00	\$ 87,248.00
16	various	Classified School Employee Grant-5994	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -
17	various	CREEC Teacher Prep-5993	\$ 61,875.00	\$ 84,197.00	\$ -	\$ -
18	various	CalEd -5992	\$ 88,877.00	\$ 88,877.00	\$ -	\$ -
19	various	Teacher Residency Capacity Grant-5990	\$ 50,000.00	\$ 50,000.00	\$ 25,000.00	\$ -
20	various	Teacher Residency Grant-5991	\$ 517,973.00	\$ 517,973.00	\$ 517,973.00	\$ 517,973.00
21	various	Intrepid Grant-5989	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
22	Total Revenue		\$ 8,628,959.00	\$ 8,482,440.00	\$ 8,523,749.00	\$ 8,671,737.00
23	1101/1105	Teacher/Extra/Subs	\$ 890,500.00	\$ 800,500.00	\$ 811,050.00	\$ 821,916.00
24	1300	Cert Perm	\$ 1,688,770.00	\$ 1,536,040.00	\$ 1,623,477.00	\$ 1,576,176.00
25	1311	Cert Temp	\$ 310,000.00	\$ 330,000.00	\$ 352,047.00	\$ 352,047.00
26	Total 1xxx		\$ 2,889,270.00	\$ 2,666,540.00	\$ 2,786,574.00	\$ 2,750,139.00
27	2206	Class Supp/OT	\$ -	\$ -	\$ -	\$ -
28	2300	Class Supv Perm	\$ 66,382.00	\$ 111,965.00	\$ 161,306.00	\$ 159,375.00
29	2316	Class Supv OT	\$ -	\$ -	\$ -	\$ -
30	2400	Class Perm	\$ 654,524.00	\$ 606,461.00	\$ 696,348.00	\$ 681,551.00
31	2405/2406	Class Temp/OT	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
32	2900	Other Class Perm	\$ 68,889.00	\$ 29,864.00	\$ -	\$ -
33	2906	Other Class OT/Temp	\$ 1,471,425.00	\$ 1,332,385.00	\$ 1,323,410.00	\$ 1,347,278.00
34	2930	Student Workers	\$ -	\$ 540.00	\$ -	\$ -
35	Total 2xxx		\$ 2,296,220.00	\$ 2,116,215.00	\$ 2,216,064.00	\$ 2,223,204.00
36	3000	Benefits	\$ 1,222,953.00	\$ 1,152,578.00	\$ 1,258,208.00	\$ 1,262,063.00
37	Total 3xxx		\$ 1,222,953.00	\$ 1,152,578.00	\$ 1,258,208.00	\$ 1,262,063.00
38	4200	Books	\$ 6,500.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
39	4310	Materials	\$ 146,060.00	\$ 159,305.00	\$ 167,552.00	\$ 174,485.00
40	4400	Non Cap Equip	\$ 40,000.00	\$ 29,310.00	\$ 26,250.00	\$ 27,563.00
41	Total 4xxx		\$ 192,560.00	\$ 205,615.00	\$ 210,802.00	\$ 219,048.00
42	5200	Travel & Conference	\$ 189,752.00	\$ 175,365.00	\$ 174,585.00	\$ 181,913.00
43	5300	Dues & Membership	\$ 35,000.00	\$ 31,613.00	\$ 32,245.00	\$ 32,890.00
44	5400	Insurance/Property & Liability	\$ 6,635.00	\$ 6,635.00	\$ 6,967.00	\$ 7,315.00
45	5600**	Rent/Bldgs. & Repairs	\$ 214,342.00	\$ 238,942.00	\$ 223,942.00	\$ 223,942.00
46	5710	Direct Cost for Interfund Serv.	\$ 106,104.00	\$ 106,104.00	\$ 113,531.00	\$ 119,208.00
47	5800	Contract Services	\$ 742,855.00	\$ 847,771.00	\$ 841,856.00	\$ 793,442.00
48	5900	Postage/Cell/Internet	\$ 16,923.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
49	Total 5xxx		\$ 1,311,611.00	\$ 1,426,430.00	\$ 1,413,126.00	\$ 1,378,710.00
50	7310	Indirect	\$ 757,602.00	\$ 701,222.00	\$ 745,990.00	\$ 740,891.00
51	Total 7xxx		\$ 757,602.00	\$ 701,222.00	\$ 745,990.00	\$ 740,891.00
52	Total Expenses		\$ 8,670,216.00	\$ 8,268,600.00	\$ 8,630,764.00	\$ 8,574,055.00
53	Total Surplus/Deficit		\$ (41,257.00)	\$ 213,840.00	\$ (107,015.00)	\$ 97,682.00
54	Ending Balance		\$ 5,294,941.00	\$ 5,206,110.90	\$ 5,099,095.90	\$ 5,196,777.90
55	Teach Out Plan / Reserve		\$ 2,086,114.00	\$ 2,480,580.00	\$ 2,589,229.00	\$ 2,572,217.00
56	100 Day Reserve		\$ 3,321,922.00	\$ -	\$ -	\$ -
57	2% Economic Uncertainty Reserve		\$ 173,405.00	\$ 165,373.00	\$ 172,615.00	\$ 171,481.00
58	Amount Above (Below) Target		\$ (286,500.00)	\$ 2,560,157.90	\$ 2,337,251.90	\$ 2,453,079.90
59	Total Ending Balance with Teach Out Reserve June 30th		\$ 5,294,941.00	\$ 5,206,110.90	\$ 5,099,095.90	\$ 5,196,777.90

**Rental charge reduced in 19-20 and subsequent years due to budget constraints.



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-9010-5021 **01-9010-5021 **(5808)	C.E.D.R. (Restricted)	Nora R. Hughes	\$ 87,000.00	7/26/2019	John Arguelles	Contract to provide assistance with testing on the SEIS Help Desk during the 2019-2020 Fiscal Year	PO20-00230
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A. (Unrestricted)	First Student Inc.	\$ 37,354.00	7/2/2019	Brandie Brunni	Estimated cost for First Student to provide transportation services from home to school for students transported by SELPA during the 2019-2020 School Year	PO20-00310
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A. (Unrestricted)	First Student Inc.	\$ 118,016.00	7/2/2019	Brandie Brunni	Estimated cost for First Student to provide transportation services from home to school for students transported by Lammersville during the 2019-2020 School Year	PO20-00311
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	A Show of Hands	\$ 690,000.00	7/1/2019	Monica Filoso	Contract to provide sign language interpreting services during the 2019-2020 Fiscal Year	PO20-00313
Fund 01 01-0000-5168	Operations (Unrestricted)	Infinity Communications and Consulting Inc.	\$ 45,000.00	7/3/2019	Ron Estes	Contract to provide consulting and professional services in regards to E-rate during the 2019-2020 Fiscal Year	PO20-00373
Fund 01 01-0000-5071	Administration (Unrestricted)	KP Public Affairs LLC.	\$ 36,000.00	7/3/2019	James Mousalimas	Contract to provide advocacy services during the 2019-2020 Fiscal Year	PO20-00376
Fund 01 01-0000-5071	Administration (Unrestricted)	Capitol Advisors Group LLC.	\$ 36,000.00	7/3/2019	James Mousalimas	Contract to provide legislative consulting, advocacy services and strategic counsel during the 2019-2020 Fiscal Year	PO20-00377
Fund 79 79-0000-9217	I.T. (Unrestricted)	Ellen Wolfhagen	\$ 33,000.00	7/2/2019	Ed Babakhan	Contract to provide E-Rate Consulting services during the 2019-2020 Fiscal Year	PO20-00381
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$ 5,343,445.00	7/3/2019	Monica Filoso	Estimated cost for home to school transportation for Special Education students during the 2019-2020 Fiscal Year	PO20-00416
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$ 67,314.00	7/3/2019	Monica Filoso	Estimated cost for field trip transportation for Special Education students during the 2019-2020 Fiscal Year	PO20-00417
Fund 12 12-5210-6950	Head Start (Restricted)	Maxim Healthcare Services	\$ 75,153.00	7/8/2019	Jamie Baiocchi	Contract to provide Licensed Vocational Nursing services during the 2019-2020 Fiscal Year	PO20-00585
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	New Hope School District	\$ 130,136.86	9/9/2019	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2019-2020 Fiscal Year	PO20-00795
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Escalon Unified School District	\$ 115,524.05	7/12/2019	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2019-2020 Fiscal Year	PO20-00797
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Tracy Boys & Girls Club	\$ 883,724.60	8/1/2019	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2019-2020 Fiscal Year	PO20-00798



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Team Charter School	\$ 248,332.98	7/12/2019	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2019-2020 Fiscal Year	PO20-00799
Fund 01 01-0000-5210	Business Services (Unrestricted)	Talx Corporation	\$ 34,224.00	7/15/2019	Scott Anderson	Contract to provide unemployment cost control services during the 2019-2020 Fiscal Year	PO20-00840
Fund 01 01-0620-5711	Operations (Unrestricted)	Robert A. Karn and Associates	\$ 68,800.00	7/1/2019	Ron Estes	Contract to provide civil engineering services during the 2019-2020 Fiscal Year	PO20-00885
Fund 09 09-0000-3800	Venture Academy (Unrestricted)	Lodi Unified School District	\$ 284,000.00	7/23/2019	Kathy Focacci	Estimated cost for meal reimbursement during the 2019-2020 Fiscal Year	PO20-00972
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$ 299,190.00	7/23/2019	Monica Filoso	Estimated cost for Rider/Monitor/Aide transportation for Special Education students during the 2019-2020 Fiscal Year	PO20-00975
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$ 54,622.00	7/23/2019	Monica Filoso	Estimated cost for Therapy transportation for Special Education students during the 2019-2020 Fiscal Year	PO20-00976
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Therapeutic Pathways Inc.	\$ 194,480.36	7/19/2019	Monica Filoso	Estimated cost for contracted services for Special Education students during the 2019-2020 Fiscal Year	PO20-00977
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Linden Unified School District	\$ 526,222.85	7/12/2019	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2019-2020 Fiscal Year	PO20-00982
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Head Start (Restricted)	Creative Childcare Inc.	\$ 5,741,452.00	7/1/2019	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2019-2020 Fiscal Year	PO20-00986
Fund 12 12-6105-7730 *12-6105-7730 *12-5025-7740 *(5100)	Head Start (Restricted)	Creative Childcare Inc.	\$ 5,229,235.00	7/1/2019	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the California General Child Care program during the 2019-2020 Fiscal Year	PO20-00987
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Education	\$ 200,000.00	7/12/2019	Brandie Brunni	Estimated cost for tuition for students attending Point Quest Sacramento Non-Public School during the 2019-2020 School Year	PO20-01043
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Education	\$ 112,500.00	7/12/2019	Brandie Brunni	Estimated cost for tuition for students attending Point Quest Lodi Non-Public School during the 2019-2020 School Year	PO20-01047
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Education	\$ 200,000.00	7/12/2019	Brandie Brunni	Estimated cost for tuition for students attending Point Quest Central Valley Non-Public School during the 2019-2020 School Year	PO20-01051



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-5134	Operations (Unrestricted)	Division 1 Construction Management Services	\$ 35,000.00	4/16/2019	Ron Estes	Contract to monitor construction progress of the Kendall Building Improvement Projects during the 2019-2020 Fiscal Year	PO20-01081
Fund 12 12-5210-6950 12-5211-6955	Head Start (Restricted)	Acorn Evaluations Inc.	\$ 33,000.00	7/25/2019	Jamie Baiocchi	Contract to provide HSSJ Program Data Project Analysis during the 2019-2020 Fiscal Year	PO20-01125
Fund 01 01-0000-5026	C.E.D.R. (Unrestricted)	CCSESA	\$ 230,000.00	7/25/2019	John Arguelles	Contract for CCSESA/EDJOIN annual franchise fee during the 2019-2020 Fiscal Year	PO20-01141
Fund 01 01-0240-3927	C.O.S.P. (Unrestricted)	San Joaquin County Probation Department	\$ 92,923.00	7/29/2019	Janine Kaeslin	Contract to provide services to at-risk youth between the ages of 16 and 19 by filling a social worker position during the 2019-2020 Fiscal Year	PO20-01257
Fund 01 01-5310-1690	Special Education (Restricted)	Manteca Unified School District	\$ 55,000.00	7/24/2019	Monica Filoso	Estimated cost for meals provided to Special Education students during the 2019-2020 Fiscal Year	PO20-01279
Fund 12 12-5035-6165 12-6127-6211	Early Childhood Education (Restricted)	Creative Childcare Inc.	\$ 40,802.48	7/25/2019	Jamie Baiocchi	Contract to perform services as stipulated in the CSPP and QCC-QRIS block grant program during the 2019-2020 Fiscal Year	PO20-01318
Fund 12 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$ 45,500.00	7/30/2019	Jamie Baiocchi	Contract to provide Immediate Short Term/Respite Child Care for up to 50 children between the ages of 0-12 during the 2019-2020 Fiscal Year	PO20-01389
Fund 12 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$ 68,000.00	7/30/2019	Jamie Baiocchi	Contract to provide family intervention/case management services to 80 non-system families during the 2019-2020 Fiscal Year	PO20-01390
Fund 12 12-5210-6950 *12-5210-6950 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$ 1,006,159.00	8/1/2019	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2019-2020 Fiscal Year	PO20-01400
Fund 12 12-5210-6950 *12-5210-6950 *(5100)	Head Start (Restricted)	Stockton Unified School District	\$ 5,024,908.60	8/1/2019	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2019-2020 Fiscal Year	PO20-01401
Fund 12 *12-5210-6950 *12-5211-6955 *(5100)	Head Start (Restricted)	San Joaquin County Child Abuse Prevention Council	\$ 2,655,622.94	8/7/2019	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2019-2020 Fiscal Year	PO20-01549
Fund 01 01-6500-1050	Special Education (Restricted)	Maxim Healthcare Services	\$ 120,000.00	8/6/2019	Monica Filoso	Contract to provide additional LVN services for Special Education students during the 2019-2020 Fiscal Year	PO20-01568
Fund 01 01-6500-3202	Venture Academy (Restricted)	Speech Therapy Associates	\$ 94,752.00	8/7/2019	Kathy Focacci	Contract to provide speech therapy and assessment services during the 2019-2020 Fiscal Year	PO20-01598
Fund 01 01-0620-1711	Quality Service Inc. (Unrestricted)	Quality Service Inc.	\$ 72,125.00	8/9/2019	Ron Estes	Contract to provide testing services to test the Redwood/Waverly well during the 2019-2020 Fiscal Year	PO20-01688
Fund 12 *12-5810-6227 *(5100)	Early Childhood Education (Restricted)	Women's Center Youth and Family Services	\$ 30,000.00	8/8/2019	Jamie Baiocchi	Contract to provide parenting education services to a minimum of 100 families during the 2019-2020 Fiscal Year	PO20-01717



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 12 *12-5210-6950 *12-5211-6955 *(5100)	Head Start (Restricted)	Creative Childcare Inc.	\$ 1,643,087.61	8/15/2019	Jamie Baiocchi	Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2019-2020 Fiscal Year	PO20-01720
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A. (Restricted)	Devereux Texas Treatment Network	\$ 135,000.00	8/2/2019	Brandie Brunni	Estimated cost for residential board and care for students placed at Devereux Foundation and Devereux Texas Treatment Network during the 2019-2020 School Year	PO20-01836
Fund 01 * 01-6512-2322 *(5100)	S.E.L.P.A. (Restricted)	North Valley Schools Victor Treatment Center	\$ 339,000.00	8/12/2019	Brandie Brunni	Estimated cost for Wrap Around services from Victor Community Support Services during the 2019-2020 School Year	PO20-01843
Fund 01 Fund 09 01-0240-3190 *01-0240-3190 *09-0000-8200 *09-0240-8100 *(5100)	C.O.S.P. (Unrestricted)	San Joaquin County Probation Department	\$ 553,000.00	8/23/2019	Janine Kaeslin	Contract to provide probation services to juveniles in an educational setting during the 2019-2020 Fiscal Year	PO20-01932
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Manteca Unified School District	\$ 165,000.00	7/18/2019	Janine Kaeslin	Estimated cost for meal reimbursement during the 2019-2020 Fiscal Year	PO20-01945
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Lodi Unified School District	\$ 100,000.00	8/23/2019	Janine Kaeslin	Estimated cost for meal reimbursement during the 2019-2020 Fiscal Year	PO20-01946
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Applied Behavior Consultants Inc.	\$ 94,817.00	8/23/2019	Monica Filoso	Contract to provide services for Special Education students during the 2019-2020 Fiscal Year	PO20-01990
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Behavioral and Educational Strategies and Training	\$ 509,021.00	8/21/2019	Monica Filoso	Contract to provide services for Special Education students during the 2019-2020 Fiscal Year	PO20-01998
Fund 12 *12-5210-6956 *(5100)	Head Start (Restricted)	Stockton Unified School District	\$ 1,806,359.72	8/29/2019	Jamie Baiocchi	Cooperative Agreement for the purpose of conducting activities for the Head Start Program during the 2019-2020 Fiscal Year	PO20-02051
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	EPN Enterprises Inc.	\$ 215,000.00	8/29/2019	Monica Filoso	Contract to provide additional LVN services for Special Education students during the 2019-2020 Fiscal Year	PO20-02073
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	California Barber & Cosmetology Apprenticeship Learning Center	\$ 180,600.00	8/5/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02092
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Gran Phinal'e Apprenticeship Academy	\$ 154,800.00	8/5/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02097



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Greater East Bay Barber & Cosmetology Apprenticeship Committee	\$ 93,211.00	8/14/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02098
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Northern California Plasterers' Joint Apprenticeship and Training Committee	\$ 51,600.00	8/14/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02102
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Nor-Cal Barber & Cosmetology Apprenticeship Committee	\$ 25,800.00	8/14/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02103
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Operating Engineers Local 3 Joint Apprenticeship Committee of Northern California	\$ 412,800.00	8/20/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02104
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	PHCC of the Greater Sacramento Area Plumbers Apprenticeship Committee	\$ 67,080.00	8/5/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02105
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Pipe Trades District Council 36 Plumbers	\$ 109,660.00	8/5/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02106
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Cement Masons Joint Apprenticeship Trust	\$ 211,560.00	8/5/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02108
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	TNN Beauty, Barbering Cosmetology & Makeup Artistry	\$ 41,280.00	8/19/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02109
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Western Electrical Contractors Association, Inc.	\$ 412,800.00	8/30/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02111
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	United Food & Commercial Workers Northern California Meat Apprenticeship Committee	\$ 54,830.00	8/14/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02113
Fund 01 *01-6512-2322 *(5100)	S.E.L.P.A. (Restricted)	Victor Community Support Services Inc.	\$ 339,000.00	8/12/2019	Brandie Brunni	Estimated cost for Wrap Around services from Victor Community Support Services during the 2019-2020 School Year	PO20-02127



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-6500-1050	Special Education (Restricted)	Capitol Speech and Rehabilitation Services	\$ 86,400.00	9/4/2019	Monica Filoso	Contract to provide Speech and Language services during the 2019-2020 Fiscal Year	PO20-02167
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Give Every Child A Chance	\$ 181,949.33	9/4/2019	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2019-2020 Fiscal Year	PO20-02174
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp. Health (Restricted)	Ripon Unified School District	\$ 78,179.13	9/4/2019	Sheri Coburn	Contract to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2019-2020 Fiscal Year	PO20-02176
Fund 01 01-6500-1050	Special Education (Restricted)	Community Center for the Blind	\$ 77,560.00	9/18/2019	Monica Filoso	Contact to provide braille instruction services for Special Education during the 2019-2020 Fiscal Year	PO20-02319
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	California Firefighters Joint Apprenticeship Committee	\$ 870,750.00	9/3/2019	Pam Knapp	Contract to provide Related and Supplemental Instruction during the 2019-2020 Fiscal Year	PO20-02396
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Associated General Contractors San Diego Joint Apprenticeship Committee	\$ 438,600.00	8/30/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02398
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Northern California Elevator Industry Joint Apprenticeship & Training Committee	\$ 51,600.00	8/27/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02400
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Able-Disabled Advocacy Unilateral Apprenticeship Committee	\$ 41,280.00	8/22/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02468
Fund 01 01-9010-5021	C.E.D.R. (Restricted)	Stephanie Renee Craig	\$ 66,500.00	9/24/2019	John Arguelles	Contracted services for assisting with testing on the SEIS Help Desk as needed during the 2019-2020 Fiscal Year	PO20-02608
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Central Valley Autism Project Inc.	\$ 83,419.92	9/26/2019	Monica Filoso	Estimated cost to provide contracted services for Special Education students during the 2019-2020 Fiscal Year	PO20-02656
Fund 12 12-6105-7756 *12-6105-7765 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$ 948,054.00	8/20/2019	Jamie Baiocchi	Contracted services for California Preschool Program during the 2019-2020 Fiscal Year	PO20-02663
Fund 01 01-0620-5711	Operations (Unrestricted)	LPA Inc.	\$ 169,500.00	9/26/2019	Ron Estes	Contract to provide Organizational Facilities Plan during the 2019-2020 Fiscal Year	PO20-02670
Fund 01 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	San Diego County Office of Education	\$ 236,355.75	10/2/2019	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2019-2020 Fiscal Year	PO20-02686



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)	Shasta County Office of Education	\$ 58,347.09	10/2/2019	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2019-2020 Fiscal Year	PO20-02687
Fund 01 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	Yolo County Office of Education	\$ 89,330.35	10/2/2019	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2019-2020 Fiscal Year	PO20-02688
Fund 01 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	CCSESA	\$ 216,891.58	10/2/2019	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2019-2020 Fiscal Year	PO20-02689
Fund 01 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	Fresno County Office of Education	\$ 66,511.00	10/2/2019	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2019-2020 Fiscal Year	PO20-02690
Fund 01 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	San Diego County Office of Education	\$ 104,850.92	10/2/2019	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2019-2020 Fiscal Year	PO20-02691
Fund 01 *01-7810-6200 *(5100)	S.T.E.M. (Restricted)	Sacramento County Office of Education	\$ 36,221.18	10/2/2019	Kirk Brown	Contract to provide the facilitation and implementation of high quality environmental literacy in California Public Schools during the 2019-2020 Fiscal Year	PO20-02692
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	SMUD	\$ 61,920.00	9/13/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02727
Fund 01 01-0000-4205	C.T.E. (Unrestricted)	Napa & Solano Counties Plumbers & Steamfitters	\$ 82,245.00	9/20/2019	Pam Knapp	Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2019-2020 Fiscal Year	PO20-02784
Fund 01 01-5310-1690	Special Education (Restricted)	Linden Unified School District	\$ 26,000.00	10/17/2019	Monica Filoso	Estimated cost to provide meals for Special Education classes during the 2019-2020 Fiscal Year	PO20-02945



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 #
01-9010-2300-5056 01-0240-2300-3926	Restricted	Jeremy Love	\$318.11 Daily	\$381.69 Daily	John Arguelles	Position changed from Teacher position in Regional Occupational Programs to Coordinator I - Coding Specialist position in Center for Education Research and Development. Increase of \$35,667.12.	31290
09-0000-2400-3800 09-0000-2400-8200 09-0240-2400-8100 01-0240-2400-3600 01-0240-2400-3600	Unrestricted	Brandie Moore	\$186.40 Daily	\$219.50 Daily	Janine Kaeslin	Position Change from Administrative Assistant Position in County Operated Schools/Programs to Executive Assistant I Position in County Operated Schools/Programs. Increase of \$11,058.12.	32895
01-7810-2300-5289 01-7810-2300-5290 01-7810-2300-5291 01-7810-2300-5292 01-9010-2300-6268	Restricted	Kristie Rose	\$262.66 Daily	\$345.92 Daily	Nicholas Mueller	Position changed from Account Specialist position in Business Services to Program Manager II Position in Greater Valley Conservation Corps. Increase of \$12,617.29.	32099
01-9010-2300-6511	Restricted	Maryann Morrison	\$259.55 Daily	\$363.20 Daily	Sheri Coburn	Position change from Project Liaison II position in Educational Services to Program Manager III - Data Analyst, LEA Medi-Cal position in Comprehensive Health. Increase \$29,132.44.	32618
01-0000-1300-7600	Unrestricted	Lissa Gilmore	\$446.35 Daily	\$478.94 Daily	Kirk Brown	Position change from Coordinator II Position in Educational Services to Coordinator IV Position in Educational Services. Increase of \$13,854.29.	32918
01-0000-2300-5000 01-0000-2300-5000	Unrestricted	Janell Morris	\$458.63 Daily	\$492.12 Daily	Kelly Grossman	Position reclassified from Coordinator II position in Business Services to Coordinator IV position in Business Services. Increase of \$10,542.68.	33183
01-6500-1300-1610 01-5640-1300-6510	Restricted	Hailey Musick	\$467.24 Daily	\$490.63 Daily	Monica Filoso	Position change from Coordinator IV position in Special Education to Director I Position in Special Education. Increase of \$12,934.05.	32585
01-0240-1100-3927	Unrestricted	Elmer Soriano	\$339.62 Daily	\$339.62 Daily	Brandy Thurman	Position change from Teacher in Building Futures Academy at 183 Days to Teacher Position in Discovery Challenge Academy at 214 Days. Increase of \$13,109.07.	32912
01-0240-1100-3927	Unrestricted	Todd Baker	\$446.11 Daily	\$446.11 Daily	Brandy Thurman	Position change from Teacher in One. Charter at 183 Days to Teacher Position in Discovery Challenge Academy at 214 Days. Increase of \$17,220.30.	32913
01-6500-2100-1020	Restricted	Loretta Kvam	\$72.87 Daily	\$124.92 Daily	Monica Filoso	Position change from 3.5 hours Instructional Assistant in Special Education to 6.0 hours Instructional Assistant in Special Education. Increase of \$18,316.13.	25896



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 #
01-6500-1100-1020	Restricted	Melissa Gamez	\$108.96 Daily	\$268.97 Daily	Monica Filoso	Position change from Instructional Assistant in Special Education to Teacher position in Special Education. Increase of \$51,076.71.	33584
09-0240-1300-8100 01-3025-1300-3350	Restricted	Jacob Boyd	\$447.32 Daily	\$480.10 Daily	Douglas McCreath	Position change from Teacher position in County Operated Schools/Programs to Coordinator IV position in Alternative Education. Increase of \$35,388.54.	32408
01-0240-1300-8100 01-0240-1300-8100	Unrestricted	Shanna Hurtado	\$434.28 Daily	\$454.76 Daily	Sean Morrill	Position change from Teacher position in one.Charter to Coordinator IV position in one.Charter. Increase of \$27,942.79.	32995
01-0240-1300-8100 01-0240-1300-3610	Unrestricted	Joseph Smylie	\$510.03 Daily	\$535.12 Daily	Sean Morrill	Position change from Teacher position in County Operated Schools/Programs to Coordinator IV position in County Operated Schools/Programs. Increase of \$33,096.34.	31773
01-6500-1300-1610	Restricted	Enrique Lopez	\$467.24 Daily	\$490.63 Daily	Monica Filoso	Position change from Coordinator IV position in Special Education to Director I Position in Special Education. Increase of \$11,758.85.	33739
01-0240-2400-3922 01-0240-2400-3922 09-0240-2400-8100 09-0000-2400-8200	Unrestricted	Mary Geranio	\$213.55 Daily	\$244.06 Daily	Elsa Gonzales	Position change from Student Services Specialist in one.Charter to Student Services Supervisor in Alternative Education. Increase of \$10,596.58.	32267
01-0000-2300-5000 01-0000-2300-5000	Unrestricted	Aggie Christensen	\$485.39 Daily	\$520.81 Daily	Christina Torres-Peters	Position reclassification from Coordinator II in Human Resources position to Coordinator IV position in Human Resources. Increase of \$11,129.71.	36725
01-0000-2300-5000 12-9012-2300-7799 01-0000-2300-1805	Restricted	Shawn Chavez	\$335.72 Daily	\$393.14 Daily	Christina Torres-Peters	Position reclassification from Project Leader I position in Human Resources to Coordinator I position in Human Resources. Increase of \$17,614.14.	36726
01-5640-1300-6510 01-6500-1300-1610	Restricted	Natalie Dagroo	\$386.91 Daily	\$454.76 Daily	Monica Filoso	Position change from Teacher position in Special Education to Coordinator IV position in Special Education. Increase of \$33,641.93	33739
01-0000-2300-5000 01-0000-2300-5700 12-9012-2300-7799	Unrestricted	Warren Sun	\$713.83 Daily	\$747.51 Daily	Scott Anderson	Position change from Director III position in Operation to Division Director position in Operation. Increase of \$10,079.65	36068



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
1 Cabinet Storage Closet	1	6/10/2019
100 Reproducible Activities The Human Body	2	7/19/2019
12 Shelf Bookcase	1	6/10/2019
2 Cabinet Storage Closet	1	6/10/2019
2 Cabinets	1	6/10/2019
2 Drawer File Cabinet	12	6/10/2019
2 Piece Corner Desk	4	6/10/2019
2 Piece Cubicle with 2 Cabinets	1	6/10/2019
2 Piece Cubicle with 4 Cabinets	1	6/10/2019
2 Piece Cubicle with Hutch	1	6/10/2019
2005 Ford F-150 Pickup w/Lift Gate #1169783	1	10/23/2019
2006 Ford Taurus Sedan 1192195	1	10/23/2019
2-Drawer Lateral Cabinet	2	8/13/2019
3 Cabinet Counter w/3 Cabinet Hutch	1	6/10/2019
3 Piece Cubicle	1	6/10/2019
3 Piece Cubicle w/4 Cabinets	1	6/10/2019
3 Shelf Bookcase	2	6/10/2019
3 Shelf File Cabinet	1	6/10/2019
3D Printer Wash Tank	1	10/1/2019
4 Drawer File Cabinet	2	6/10/2019
4 Drawer File Cabinet	5	8/13/2019
4 Drawer Lateral File Cabinet	13	8/7/2019
4' File Cabinet	1	6/10/2019
5 Drawer File Cabinet	1	6/10/2019
5 Drawer Lateral File Cabinet	1	8/7/2019
5' Kidney Table	1	6/10/2019
5' Kid's Work Table	1	6/10/2019
5 Shelf Bookcase	11	6/10/2019
A Band of Angels: A Story Inspired by the Jubilee Singers	1	9/17/2019
A Busy Year	14	9/17/2019
A Color of His Own	13	9/17/2019
A Head Full of Notions: A Story about Robert Fulton	5	9/17/2019
A New Coat for Anna	18	9/17/2019
A Remainder of One	12	9/17/2019
A Series of Unfortunate Events #1: The Bad Beginning	1	9/17/2019
A Turkey For Thanksgiving	26	9/17/2019
A World of Knowing: A Story about Thomas Hopkins Gallaudet	5	9/17/2019
Adaline Falling Star	1	9/17/2019
Adjustable Power Supply	1	8/29/2019
Aesop's Fox	1	9/17/2019
AGS Algebra	5	6/19/2019
AGS Algebra	7	6/26/2019
AGS Algebra	3	7/16/2019
AGS Algebra	2	9/17/2019
AGS Algebra Teacher's Edition	1	6/26/2019
AGS Algebra Teacher's Edition	1	7/16/2019
AGS American Government Student Workbook	1	6/26/2019
AGS American Literature Workbook	1	6/19/2019
AGS American Literature Workbook	1	6/19/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
AGS Basic English Composition	16	6/19/2019
AGS Basic English Composition	1	7/19/2019
AGS Basic English Composition	33	9/17/2019
AGS Basic English Composition Teacher's Edition	2	6/26/2019
AGS Basic English Grammar	7	9/17/2019
AGS Basic English Grammar Teacher's Edition	1	6/26/2019
AGS Basic Math Skills	13	6/19/2019
AGS Basic Math Skills	7	6/26/2019
AGS Basic Math Skills	1	7/16/2019
AGS Basic Math Skills Teacher's Edition	1	6/26/2019
AGS Biology	14	9/17/2019
AGS Exploring Literature	26	6/26/2019
AGS Exploring Literature	2	7/19/2019
AGS Exploring Literature	14	9/17/2019
AGS Geometry	23	6/19/2019
AGS Geometry	8	6/26/2019
AGS Geometry Teacher's Edition	1	6/26/2019
AGS Physical Science	1	6/19/2019
AGS Pre-Algebra	28	6/19/2019
AGS Pre-Algebra	12	6/26/2019
AGS Pre-Algebra	2	7/19/2019
AGS Pre-Algebra	13	9/17/2019
AGS Pre-Algebra Teacher's Edition	1	6/19/2019
AGS Pre-Algebra Teacher's Edition	1	7/19/2019
AGS Teacher Edition United States History	1	9/17/2019
AGS Teacher's Edition World Literature	1	9/17/2019
AGS United States Government	4	6/19/2019
AGS United States Government	11	6/26/2019
AGS United States History	8	6/19/2019
AGS United States History	5	6/26/2019
AGS United States History	19	9/17/2019
AGS United States History Teacher's Edition	1	6/26/2019
AGS World Geography	24	6/26/2019
AGS World Geography	1	7/19/2019
AGS World Geography	2	9/17/2019
AGS World History	10	6/19/2019
AGS World History	7	6/26/2019
AGS World History	1	7/19/2019
AGS World History	43	9/17/2019
AGS World Literature	5	6/26/2019
AGS World Literature	3	7/16/2019
AGS World Literature	1	7/19/2019
AGS World Literature	19	9/17/2019
Albert Goes To Town	6	9/17/2019
Algebra 1	53	6/19/2019
Algebra 1	46	6/26/2019
Algebra 1	7	7/16/2019
Algebra 1 Concepts and Skills	1	6/19/2019
Algebra 1 Concepts and Skills	18	6/26/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Algebra 1 Concepts and Skills	1	7/16/2019
Algebra 1 Concepts and Skills CD	1	6/26/2019
Algebra 1 Concepts and Skills Teacher's Edition	1	6/19/2019
Algebra 1 Teacher's Edition	1	6/19/2019
Algebra 1 Teacher's Edition	2	6/26/2019
Algebra Readiness	30	6/19/2019
Algebra Readiness	73	6/26/2019
Algebra Readiness	1	7/16/2019
Algebra Readiness Teacher Wraparound Edition	1	6/26/2019
Algebra Readiness Teacher Wraparound Edition	4	6/19/2019
All About Alligators	25	9/17/2019
Alternative Lesson Opener Algebra 1 Concepts and Skills	1	6/26/2019
Anansi the Spider: A Tale from the Ashanti	13	9/17/2019
Annotated Teacher's Edition Elements of Literature Second Course	1	9/17/2019
Any Small Goodness: A Novel of the Barrio	1	9/17/2019
Arm Mounted Magnifying Glass	1	8/29/2019
Arts & Crafts Supplies	1	8/29/2019
Assorted Adhesives	1	8/29/2019
Assorted Electronics	1	8/29/2019
Assorted Foam Pieces	1	8/29/2019
Assorted LEGO Mindstorms Creations	1	8/29/2019
Assorted Metal Rods & Pieces	1	8/29/2019
Assorted Pasco Scientific Equipment	1	8/29/2019
Assorted Resistors	1	8/29/2019
Assorted Robotix Parts	1	8/29/2019
Assorted Scrap Metal	1	8/29/2019
Assorted Screws	1	8/29/2019
Assorted Wires	1	8/29/2019
Assorted Zome Structures	1	8/29/2019
Asus Tablet	1	5/22/2019
Atlas of World Geography	14	6/19/2019
Atlas of World Geography	3	6/26/2019
Atlas of World Geography	35	7/19/2019
Atlas of World Geography	8	9/17/2019
Baby Help	1	7/19/2019
Back UPS CS500	1	5/22/2019
Barbicide	1	9/5/2019
Beige 2005 Ford Taurus #1169738	1	6/20/2019
Bien Dicho!: Gramatica, estilo y uso para expresarte mejor	1	9/17/2019
Biggest, Strongest, Fastest	19	9/17/2019
Bill and Pete	12	9/17/2019
Bin of LEGO Mindstorms Documents	1	8/29/2019
Binders	1	8/29/2019
Bins of Assorted PVC Pipes & Pieces	1	8/29/2019
Biology Human Biology	5	6/26/2019
Biology The Dynamics of Life	7	7/19/2019
Biology The Dynamics of Life Interactive Chalkboard CD	1	7/19/2019
Black & White Robot	1	8/29/2019
Black Barber Chair	34	9/5/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Black Cabinet of PVC Pipes & Robotics Equipment	1	8/29/2019
Black Cabinet of Various Electronics & Batteries	1	8/29/2019
Black Cabinets with Storage Shelves	2	8/29/2019
Black pedicure chair	11	9/5/2019
Black Shampoo Chair	5	9/5/2019
Black Wooden TV Stand	1	9/5/2019
Blue 1997 Ford Taurus #E033494	1	6/20/2019
Blue Couches	2	6/19/2019
Blue Side Chairs	2	6/19/2019
Blue Storage Bins	1	8/29/2019
Bookcase of LEGO, K'Nex & Robotics Books	1	8/29/2019
Bookshelves	5	9/4/2019
Bookshelves	1	10/7/2019
Box of Assorted Cables	1	8/29/2019
Box of Assorted Probes & Sensors	1	8/29/2019
Box of Assorted Robotic Bulldozer Parts	1	8/29/2019
Box of Flashlights	1	8/29/2019
Box of Headsets/Headphones	1	8/29/2019
Box of Pixel Blocks	1	8/29/2019
Box of RC Car Remotes	1	8/29/2019
Box of Rope and String	1	8/29/2019
Box of Sensors for LEGO RCX	1	8/29/2019
Box of Toggle Switches	1	8/29/2019
Boxes of Assorted DC Power Adapters	1	8/29/2019
Breadboards	1	8/29/2019
Brian's Winter	1	7/16/2019
Broken Grey Desk & Hutch	1	6/26/2019
Brown Barber Chair	40	9/5/2019
Brown Plastic Chair	7	8/29/2019
Bundle of Power Cord Extensions	1	8/29/2019
Burgundy Couch	1	6/28/2019
Burgundy Seats	2	6/28/2019
CA Science 1st Grade Book	43	6/26/2019
CA Science 2nd Grade Book	39	6/26/2019
CA Science 4th Grade Book	51	6/26/2019
CA Science 5th Grade Book	25	6/26/2019
CA Tesoros de Lectura 1.2	1	6/26/2019
CA Tesoros de Lectura 1.2	53	6/26/2019
CA Tesoros de Lectura 1.3	1	6/26/2019
CA Tesoros de Lectura 1.4	1	6/26/2019
CA Tesoros de Lectura 1.5	1	6/26/2019
CA Tesoros de Lectura 1.6	1	6/26/2019
CA Treasures 1.2	46	6/26/2019
CA Treasures 1.3	49	6/26/2019
CA Treasures 1.4	45	6/26/2019
CA Treasures 1.5	46	6/26/2019
CA Treasures 1.6	29	6/26/2019
CA Vistas- Making a New Nation	46	6/26/2019
CA Vistas-Family & Friends	45	6/26/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
CA Vistas-Our Golden State	34	6/26/2019
CA Vistas-People & Places	41	6/26/2019
CA Vistas-We Learn Together	45	6/26/2019
Cabinet with 2 Shelves, 3 Drawers	1	6/10/2019
CAHSEE Prep Binder	2	7/16/2019
CAHSEE Prep: Modules I and II	2	7/19/2019
CAHSEE Prep: Modules III, IV and V	2	7/19/2019
California Algebra 1 Concepts and Skills	2	9/17/2019
California Algebra Readiness	17	9/17/2019
California Algebra Readiness	5	9/17/2019
California Standards Key Concepts Book Algebra 1 Concept and Skills Teacher's	1	7/16/2019
California Teacher's Edition Prentice Hall Literature Gold Level	1	9/17/2019
California Teacher's Edition Prentice Hall Literature Silver Level	1	9/17/2019
California Teacher's Edition Prentice Hall Literature The American Experience	1	9/17/2019
California Teacher's Edition Prentice Hall Literature The British Tradition	1	9/17/2019
California Treasures Book 1.1	7	6/26/2019
California Treasures Book 1.2	12	6/26/2019
California Treasures Book 1.3	12	6/26/2019
California Treasures Book 1.4	7	6/26/2019
California Treasures Book 1.5	7	6/26/2019
California Treasures Book 1.6	7	6/26/2019
California Treasures Book 2.1	11	6/26/2019
California Treasures Book 2.2	7	6/26/2019
California Treasures Book 3.1	7	6/26/2019
California Treasures Book 3.2	7	6/26/2019
California Treasures Book 4	12	6/26/2019
California Treasures Book 5	12	6/26/2019
California Treasures Book 6	13	6/26/2019
Cannon RE-350 Video Visualizer (Document Camera)	1	8/29/2019
Career Day	18	9/17/2019
Cases of Large Batteries	1	8/29/2019
Cash Drawer	1	9/5/2019
Cash Register	1	9/5/2019
Catch the Bus	14	9/17/2019
CD Player	1	8/1/2019
Cellar Hair Dryer	6	9/5/2019
Chair	1	8/1/2019
Chairs	5	10/23/2019
Chairs (Blue)	40	9/5/2019
Chemicals & Science Equipment	1	8/29/2019
Child Care Yeow! I'm in Charge of a Human Being!	1	7/19/2019
Chimps Don't Wear Glasses	8	9/17/2019
Chris & Croc	8	9/17/2019
Clifford's Best Friend	12	9/17/2019
Clock	1	8/1/2019
Cloudy with a Chance of Meatballs	1	9/17/2019
CNC Mill Mill	1	8/29/2019
Color Laserjet CP1518NI	1	3/6/2019
Colored Gear Bins	1	8/29/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Complete GED Preparation	1	7/16/2019
Computer	1	9/5/2019
Conference Table Chairs	12	6/19/2019
Conference Table, 8' x 4'	1	6/19/2019
Corner Tables	1	8/29/2019
Cosmetology Work Stations	75	9/5/2019
Cosmo Lamps	6	9/5/2019
Cosmo Station Mats	68	9/5/2019
Counter	1	6/10/2019
Counter Table	1	6/10/2019
Curved Wooden Desk	1	9/5/2019
Daily Focus Transparencies, Strategies, and Activities	1	6/19/2019
Decoding Strategies	16	6/26/2019
Dell Latitude 2120 Laptop	1	3/1/2019
Dell Latitude 2600 Laptop	1	3/1/2019
Dell Latitude D610 Laptop	2	3/1/2019
Desk	2	6/10/2019
Desk Unit	1	9/4/2019
Desk with 2 Drawers	1	6/10/2019
Dimension 1200e 3D Printer	1	8/29/2019
Dinosaur Bones	1	9/17/2019
Disassembled Camera Gimbal	1	8/29/2019
Disassembled Submarine Robot Control Panel	1	8/29/2019
Dismantled Submarine Robot	1	8/29/2019
Doll Head Holders	9	9/5/2019
Dream Carver	30	9/17/2019
Economic Concepts Transparencies, Strategies, and Activities	1	6/19/2019
Economics and You CD	1	6/26/2019
Economics Today and Tomorrow	13	6/19/2019
Economics Today and Tomorrow	5	6/26/2019
Economics Today and Tomorrow	24	7/19/2019
Economics Today and Tomorrow Teacher Works CD	3	6/26/2019
Economics Today and Tomorrow Teacher's Wraparound Edition	1	6/19/2019
Economics Today and Tomorrow Teacher's Wraparound Edition	1	6/26/2019
Edge Grammar & Writing Practice Book B	1	9/17/2019
Edge Grammar & Writing Practice Book C	1	9/17/2019
Edge Interactive Practice Book Teacher's Annotated Edition	1	9/17/2019
Edge Level B Grammar & Writing Practice Book	11	9/17/2019
Edge Reading Writing & Language C	1	9/17/2019
Edge Reading Writing & Language Teacher's Edition Volume 1	2	9/17/2019
Edge Reading Writing & Language Teacher's Edition Volume 2	1	9/17/2019
Eggbert The Slightly Cracked Egg	7	9/17/2019
Electric Curling Iron	2	9/5/2019
Electrical Equipment Instruction Manuals	2	9/5/2019
Electronics	1	8/29/2019
Environment Science for AP	7	6/26/2019
Environment Science for AP 2nd Edition	1	6/26/2019
Environment-The Science Behind	20	6/26/2019
Epson Projector	1	8/29/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Epson Scanner	1	8/29/2019
Everybody Cooks Rice	4	9/17/2019
Executive Desk	1	10/7/2019
External HD	4	5/22/2019
Eyevac Machines	6	9/5/2019
Facial Chair/Couch	2	9/5/2019
Facial Machines	2	9/5/2019
Facial Steamer	4	9/5/2019
Fearon's World Geography and Cultures Workbook	1	9/17/2019
File Cabinet	2	9/5/2019
Filing Cabinet	1	8/29/2019
First of the Summer Evenings	1	9/17/2019
Flash Fire	1	7/16/2019
Flight Stick and Foot Pedal	1	8/29/2019
FLO Flow Visualization Tunnel	1	8/29/2019
Forged By Fire	1	7/19/2019
Friends and Enemies	1	9/17/2019
Friends Are Like That	2	9/17/2019
Froggy Goes to School	17	9/17/2019
From the Mixed-up Files of Mrs. Basil E. Frankweiler	17	9/17/2019
Galvanic Machine	1	9/5/2019
Gateway	1	9/5/2019
GED Language Arts, Reading	1	9/17/2019
Genesis SMS Base - Machine Not Just Software	1	9/5/2019
Geometry Concepts and Skills	7	7/19/2019
George and Martha One Fine Day	7	9/17/2019
George Orwell's 1984	4	7/16/2019
Getting Ready For The CAHSEE Language Arts	1	7/19/2019
Gilgamesh The King	2	9/17/2019
Glencoe Daily Focus Transparencies, Strategies, and Activities	1	9/17/2019
Glencoe Economics Today and Tomorrow	1	7/16/2019
Glencoe Essential Planning Tools Course 4	1	9/17/2019
Glencoe Essential Planning Tools Course 4 Binder	1	7/16/2019
Glencoe Literature California Treasures American Literature	25	6/26/2019
Glencoe Literature California Treasures American Literature	47	6/19/2019
Glencoe Literature California Treasures Course	4	7/16/2019
Glencoe Literature California Treasures Course 2	6	7/16/2019
Glencoe Literature California Treasures Course 2	8	7/16/2019
Glencoe Literature California Treasures Course 2	8	6/26/2019
Glencoe Literature California Treasures Course 3	12	6/26/2019
Glencoe Literature California Treasures Course 3	13	7/16/2019
Glencoe Literature California Treasures Course 3	1	7/19/2019
Glencoe Literature California Treasures Course 4	2	6/19/2019
Glencoe Literature California Treasures Course 4	55	6/26/2019
Glencoe Literature California Treasures Course 4	3	7/16/2019
Glencoe Literature California Treasures Course 4	19	7/16/2019
Glencoe Literature California Treasures Course 4	3	7/19/2019
Glencoe Literature California Treasures Course 4	4	9/17/2019
Glencoe Literature California Treasures Course 4 Teacher's Edition	1	6/19/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Glencoe Literature California Treasures Course 4 Teacher's Edition	2	6/26/2019
Glencoe Literature California Treasures Course 4 Teacher's Edition	1	7/16/2019
Glencoe Literature California Treasures Course 5	6	6/19/2019
Glencoe Literature California Treasures Course 5	61	6/26/2019
Glencoe Literature California Treasures Course 5	37	7/16/2019
Glencoe Literature California Treasures Course 5	2	9/17/2019
Glencoe Literature California Treasures Course 5 Teacher's Edition	1	6/26/2019
Glencoe Literature California Treasures Course 5 Teacher's Edition	1	7/16/2019
Glencoe Literature Course 5 CD	2	6/26/2019
Glencoe Literature Reader's Choice American Literature	8	7/16/2019
Glencoe Literature The Reader's Choice American Literature	27	6/19/2019
Glencoe Literature The Reader's Choice American Literature	21	6/26/2019
Glencoe Literature The Reader's Choice American Literature	14	7/16/2019
Glencoe Literature The Reader's Choice American Literature	1	9/17/2019
Glencoe Literature The Reader's Choice American Literature	24	9/17/2019
Glencoe Literature The Reader's Choice American Literature Teacher's Edition	1	6/19/2019
Glencoe Literature The Reader's Choice Course	3	7/16/2019
Glencoe Literature The Reader's Choice Course 4	6	7/16/2019
Glencoe Literature The Reader's Choice Course 4	14	6/19/2019
Glencoe Literature The Reader's Choice Course 4	33	6/26/2019
Glencoe Literature The Reader's Choice Course 4	11	9/17/2019
Glencoe Literature The Reader's Choice Course 4 Teacher Wraparound Edition	1	6/26/2019
Glencoe Literature The Reader's Choice Course 4 Teacher Wraparound Edition	4	7/19/2019
Glencoe McGraw-Hill The American Journey	5	7/19/2019
Glencoe Science Physical Science with Earth Science	3	9/17/2019
Glencoe Skill Level Up The Legend of the Black Medallion	1	7/16/2019
Glencoe The American Vision	9	7/19/2019
Glencoe The American Vision Modern Times	2	9/17/2019
Glencoe The Developing Child	1	7/19/2019
Glencoe World History Modern Times	44	6/26/2019
Glencoe World History Modern Times	13	7/19/2019
Glencoe World History Modern Times	6	9/17/2019
Glencoe World History Modern Times Exam View Assessment Suite	1	6/26/2019
Glencoe World History Modern Times Teacher Works CD	1	6/26/2019
Glencoe World History Modern Times Teacher Wraparound Edition	2	6/26/2019
Go Free or Die: A Story about Harriet Tubman	5	9/17/2019
Government in America	9	6/26/2019
Grade 3 Retelling Cards	2	7/19/2019
Grade 3 Vocabulary Cards	1	7/19/2019
Grade 4 Retelling Cards	1	7/19/2019
Grade 4 Vocabulary Cards	2	7/19/2019
Grade 5 Word-Building Cards	1	7/19/2019
Grades 3-6 High Frequency Word Cards	1	7/19/2019
Grammar and Composition Handbooks	6	6/19/2019
Gray Robotix Robot & Dog	1	8/29/2019
Green Eggs and Ham	7	9/17/2019
Grey 1996 For Taurus #1167391	1	6/20/2019
Grey 2 Door Cabinet	1	7/19/2019
Grey File Cabinet	3	8/13/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Grey Office Desk with Attached Cabinet	1	6/20/2019
GW Oscilloscope Model GOS-622G	1	8/29/2019
Hair Dryer	8	9/5/2019
Hanging Cabinet	2	6/10/2019
Harvest Song	1	9/17/2019
High Frequency Machine	1	9/5/2019
High Point Diagnosis and Placement Inventory Teacher's Edition	12	7/19/2019
High Point Level A Instructional Overheads	1	7/19/2019
High Point Level A Practice Book	1	7/19/2019
High Point Level A Selection CDs	2	7/19/2019
High Point Level A Teacher's Edition	4	7/19/2019
High Point Level B	1	7/19/2019
High Point Level B Assessment Handbook	1	7/19/2019
High Point Level B Assessment Handbook	1	9/17/2019
High Point Level B Instructional Overheads	1	7/19/2019
High Point Level B Teacher's Edition	2	7/19/2019
High Point Level B Teacher's Resource Book	1	7/19/2019
High Point Level C Selection CDs	1	7/19/2019
High Point Level C Teacher's Edition	3	7/19/2019
High Point The Basics Assessment Handbook	3	7/19/2019
High Point The Basics Language Practice Book Teacher's Edition	6	7/19/2019
High Point The Basics Reading Practice Book	1	7/19/2019
High Point The Basics Reading Practice Book Teacher's Edition	6	7/19/2019
High Point The Basics Selection CDs	2	7/19/2019
High Point The Basics Teacher's Edition	5	7/19/2019
High Point The Basics Teacher's Resource Book	6	7/19/2019
Historical Atlas of the World	4	6/19/2019
Historical Atlas of the World	12	7/16/2019
Hoberman Spheres	2	8/29/2019
Holt California Algebra 1 Countdown to Mastery & Alternate Openers	1	9/17/2019
Holt California Algebra 1 Lesson Transparencies Volume 1 & 2	1	9/17/2019
Holt California Algebra One	11	9/17/2019
Holt Fourth Course Literature and Language Arts	1	9/17/2019
Holt Handbook First Course	11	6/19/2019
Holt Handbook First Course Annotated Teacher's Edition	1	6/19/2019
Holt Literature & Language Arts First Course	6	7/16/2019
Holt Literature and Language Arts First Course	13	6/19/2019
Hose Clamps	1	8/29/2019
Hot Cabinets	2	9/5/2019
Houghton Mifflin Reading California Expeditions	1	7/19/2019
Houghton Mifflin Reading California Horizons	1	7/19/2019
Houghton Mifflin Reading California Rewards	1	7/19/2019
Houghton Mifflin Reading California Traditions	1	7/19/2019
Houghton Mifflin Reading California Triumphs	1	7/19/2019
Hover Vacuum	1	8/29/2019
How I Spent My Summer Vacation	3	9/17/2019
HP 4250	1	5/22/2019
HP 560 Access Point	8	5/22/2019
HP Color Laserjet CP4525	1	5/22/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
HP Deskjet Z2100 Photo Printer	1	8/29/2019
HP LaserJet 4250 Printer	1	8/29/2019
HP MSM460 Access Point	172	3/6/2019
HP OfficeJet Printer	2	5/22/2019
HP OfficeJet Pro K550 Printer	1	8/29/2019
HP Printer	1	3/6/2019
HP Printer	1	10/7/2019
HP Procurve Switch	1	3/6/2019
HP Switch	15	5/22/2019
Hutches	2	8/13/2019
If You Give A Mouse A Cookie	12	9/17/2019
iMac	3	5/22/2019
In Depth Drug Education and Prevention Tools For Your Health	1	7/19/2019
In My Family/En Mi Familia	2	9/17/2019
Inch by Inch	8	9/17/2019
Infocus Projector	1	3/6/2019
Inspiron 2650	1	5/22/2019
Integrated Math 1 Teacher's Resources & Assessments Volume 2	1	7/16/2019
Interactive Mathematics Program Year 1	47	6/26/2019
Interactive Mathematics Program Year 1 Calculator Guide	12	6/26/2019
Interactive Mathematics Program Year 1 Teacher's Guide	6	6/26/2019
iPad	13	5/22/2019
iPad	1	5/31/2019
Jack Sloan in Mississippi Stranger	9	9/17/2019
Jack Sloan in Shotgun Revenge	8	9/17/2019
Jack Sloan in Tin Star Promise	4	9/17/2019
Judy Blume Superfudge	3	9/17/2019
Juniper SSG5	12	5/22/2019
Just Like Me	1	9/17/2019
Keeper	1	9/17/2019
K'nex Bridge	1	8/29/2019
K'nex Car Creations	2	8/29/2019
K'nex Cymbal Monkey	1	8/29/2019
K'nex Drawbridge	1	8/29/2019
K'nex Ferris Wheel	1	8/29/2019
K'nex Roller Coaster	1	8/29/2019
K'nex Solar Power Boxes	2	8/29/2019
K'nex Spinning Swings	1	8/29/2019
K'nex Spinning Swings V2	1	8/29/2019
K'nex Wall Lizard	1	8/29/2019
K'nex Windmill	1	8/29/2019
Kodak Carousel with Side Tray	1	9/5/2019
L Part of a Desk	1	6/28/2019
Large 2 Door Cabinet	1	8/13/2019
Large Black Cabinet	1	8/29/2019
Large K'nex Ball Machine	1	8/29/2019
Large Picture Frames	5	9/5/2019
Large Tables	3	8/29/2019
Large Terrarium	1	8/29/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Large Toy Bulldozer Remote Control	1	8/29/2019
LaserJet 1022N	1	3/6/2019
LaserJet M175NW	1	3/6/2019
Latitude D2100	1	3/6/2019
Latitude D610	1	5/22/2019
Latitude D820	1	3/6/2019
Latitude E6400	1	3/6/2019
Latitude E6410	1	3/6/2019
Latitude E6500	1	5/22/2019
Latitude E6510	1	5/22/2019
Leather Massage Chair	3	9/5/2019
Leather stool	3	9/5/2019
LEGO Mindstorms Documents	1	8/29/2019
LEGO RCX IR Programming Towers (box)	1	8/29/2019
LEGO REX Robotics Hubs	1	8/29/2019
LEGO Storage Bins	1	8/29/2019
LEGO Storage Trays	1	8/29/2019
Les Misérables	2	7/16/2019
Lesson Tutorial Videos Algebra 1	3	7/16/2019
Lesson Tutorial Videos Algebra 1 CDs	1	6/26/2019
Lexmark Printer	1	8/29/2019
Lifetime HEALTH	14	9/17/2019
Light Brown Stand Up Wood Cabinets with Shelves	2	9/5/2019
Light Emitting Diode (LED) Machine	1	9/5/2019
Listening to Crickets: A Story about Rachel Carson	3	9/17/2019
Literature The Reader's Choice American Literature Teacher Wraparound Edition	1	6/26/2019
Little Penguin's Tale	21	9/17/2019
Living in the Sky	2	9/17/2019
Long Shot	1	9/17/2019
Longman Advanced American Dictionary	1	6/19/2019
Longman Advanced American Dictionary	24	6/26/2019
Longman Advanced American Dictionary	26	7/16/2019
Longman Advanced American Dictionary	3	9/17/2019
Looking For Trouble	1	9/17/2019
MacBook	7	5/22/2019
Macmillan/McGraw-Hill Treasures Retelling Cards Grade 4	1	7/19/2019
Magnetic Spinner Toy	1	8/29/2019
Mama Don't Allow	11	9/17/2019
Manicure Machines	3	9/5/2019
Manicure Practice Fingers	30	9/5/2019
Manicure Practice Hand	30	9/5/2019
Manicure Table	3	9/5/2019
Manicure Tray	5	9/5/2019
Manicure Tray Stand	5	9/5/2019
Manicure Trays with Stands	75	9/5/2019
Mannequin Doll Head	3	9/5/2019
Mannequin Stand	60	9/5/2019
Mannequins with Full Head of Hair	25	9/5/2019
Manufactured/Mobile Home	2	6/19/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Marble Maze Toy	1	8/29/2019
Mars Topographical Globe	1	8/29/2019
Matchbox Dump Truck with Command Blocks	1	8/29/2019
McDougal Littell Geometry Concepts and Skills	1	9/17/2019
McDougal Littell The Americans	3	6/26/2019
McDougal Littell The Americans	3	7/16/2019
Meeting the California Challenge	1	6/19/2019
Meeting the California Challenge	4	7/16/2019
Meeting the California Challenge ELA	5	7/19/2019
Meeting the California Challenge ELA	1	9/17/2019
Meeting the California Challenge ELA Teacher's Manual	1	7/19/2019
Meeting The California Challenge Mathematics Teacher's Manual	1	7/19/2019
Meeting the California Challenge Teacher's Manual	1	6/19/2019
Merriam Webster's School Dictionary	1	7/16/2019
Metal Cabinet	4	9/5/2019
Metal Filing Cabinet	7	9/5/2019
Metal Lathes	1	8/29/2019
Metal Shelf	2	9/5/2019
Metal Shelves	8	8/13/2019
Metal Shelves	4	9/5/2019
Metal Sink	3	9/5/2019
Metal Smelter	1	8/29/2019
Mic Stand	2	8/1/2019
Micro Current Machine	1	9/5/2019
Microdermabrasion Machine	1	9/5/2019
Microphones	2	8/1/2019
Milk Frig Big One	1	7/10/2019
Millions of Cats	17	9/17/2019
Minito	1	3/6/2019
Mirror Rocket Model	1	8/29/2019
Misc. Fingernail Polish	160	9/5/2019
Misc. Hair Dye	200	9/5/2019
Misc. Hair Products & Dye	200	9/5/2019
Misc. Hair Relaxer/Perm	100	9/5/2019
Misc. Make-Up Product	200	9/5/2019
Misc. Pedicure Product	200	9/5/2019
Misc. Shampoo & Conditioner	200	9/5/2019
Monitor	68	5/22/2019
Monster Math Picnic	7	9/17/2019
Motorized Hoberman Sphere	1	8/29/2019
Motorola XT912 Phone	1	5/22/2019
Mr. Putter and Tabby Pour the Tea	24	9/17/2019
Mr. Putter and Tabby Row the Boat	20	9/17/2019
Mrs. Katz and Tush	2	9/17/2019
MSM422 Access Point	1	5/22/2019
My Big Family	1	9/17/2019
My Name is York	1	9/17/2019
NEED Energy Science Kits	1	8/29/2019
Non-Electric Comb	3	9/5/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Non-Electric Curling Irons - at least 2 sizes	3	9/5/2019
Number The Stars	1	7/19/2019
Office Chairs	3	7/16/2019
Office Chairs	4	9/4/2019
OfficeJet 6830	1	3/6/2019
Old Camcorders	1	8/29/2019
Old Oak L-Shaped Desk	1	6/26/2019
Old Printer	1	8/29/2019
Old Yeller	1	9/17/2019
On Core Mathematics Deluxe Exam View Grades 6-12	28	9/17/2019
On Core Mathematics High School	22	9/17/2019
On Core Mathematics Middle School	3	9/17/2019
OptiPlex 780	7	5/22/2019
OptiPlex 960	1	3/6/2019
OptiPlex 980	1	3/6/2019
OptiPlex 980	17	5/22/2019
OptiPlex 990	20	5/22/2019
OptiPlex GX270	1	3/6/2019
OptiPlex GX280	2	5/22/2019
Ottoman	2	9/4/2019
Our Strange New Land , Elizabeth's Jamestown Colony Diary	1	9/17/2019
Overhead Projector	3	8/1/2019
Pacemaker Economics	3	7/19/2019
Paint Cans	1	8/29/2019
Pathways To The Common Core	1	7/16/2019
Patterns Teachers' Guide	1	7/16/2019
PE1750	1	5/22/2019
PE2650	1	5/22/2019
PE2850	1	5/22/2019
Picky Mrs. Pickle	26	9/17/2019
Pinatas And Paper Flowers	11	9/17/2019
Ping Pong Balls	1	8/29/2019
Plan Racks	3	10/7/2019
Planner	1	9/5/2019
Plastic Robotic Arm	1	8/29/2019
Plastic Sinks	5	9/5/2019
Plastic Tray	18	9/5/2019
Pneumatics Push Valve	1	8/29/2019
Polycom Conference Phone	2	5/22/2019
Polycom Phone	1	8/1/2019
Portable Classroom	2	6/10/2019
PowerBook G4	1	5/22/2019
PowerMac G4	1	5/22/2019
Precision 380	1	5/22/2019
Precision 390	4	5/22/2019
Precision P10E	1	5/22/2019
Precision T3500	1	5/22/2019
Projector	1	3/6/2019
Projector	5	5/22/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Promethean Active Board model PRM-AB1-02	1	8/29/2019
PVC Stands	1	8/29/2019
Rachel Carson A Women Who Loved Nature	1	9/17/2019
Rand McNally Classroom Atlas	5	7/19/2019
Reading in the Content Areas Literature 1	18	6/19/2019
Red Barber Chair	2	9/5/2019
Regulated Power Supply	1	8/29/2019
Religions of the World Native American Spirituality	1	9/17/2019
Remember The Ladies	4	9/17/2019
Robotic Claw Arm	1	8/29/2019
Robotic Toy Dog	1	8/29/2019
Roll of Velcro Cable Protectors	1	8/29/2019
Rolling Cart Stand	1	8/29/2019
Rolling Chair	8	9/5/2019
Safer Sex The New Morality	3	9/17/2019
Safety Storage Cabinet	1	9/5/2019
Samsung Chromebook	4	5/22/2019
Scale Ball Machine	1	8/29/2019
School To Work	1	7/16/2019
School to Work A Student Handbook	3	6/26/2019
School to Work A Student Handbook	11	7/16/2019
Scrap Wood	1	8/29/2019
Scribbles	1	9/17/2019
Seat Cushions	25	8/29/2019
Senior English Springboard ELD Consumable	1	9/17/2019
Servo Spider Robot	1	8/29/2019
Shampoo Bowls	15	9/5/2019
Shoes for Everyone	5	9/17/2019
Shovel Dozer Electronic Kits	1	8/29/2019
Shredder	2	10/23/2019
Sign	2	9/5/2019
Skin Analysis Machine	1	9/5/2019
Skincare System	5	9/5/2019
Sky Rail Suspension Marble Coaster	1	8/29/2019
Small 2 Drawer File Cabinet	1	6/10/2019
Small Storage Drawers with Assorted Electronic Components	1	8/29/2019
Software	3	9/5/2019
Solar Death Ray, Sterling Engine	1	8/29/2019
Solder Boards	1	8/29/2019
Soldering Irons and Stations	1	8/29/2019
Sound System	1	9/5/2019
Speakers	1	8/29/2019
SRA Concept Applications Student Book	6	6/19/2019
SRA Concept Applications Student Book	1	7/16/2019
SRA Decoding Strategies Student Book	4	6/19/2019
SRA Decoding Strategies Student Book	1	7/16/2019
SRA Skill Applications Student Book	10	6/19/2019
Stack of LEGO Mindstorms Instruction Booklets	1	8/29/2019
Stack of LEGO Part Trays	1	8/29/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Stacks of Bin Lids	1	8/29/2019
Standalone Desk	1	9/4/2019
Standardized Test Practice and Writing Resources	1	7/19/2019
Standardized Test Practice and Writing Resources Grade 11 Binder	1	7/16/2019
Standardized Test Practice and Writing Resources Grade 9 Binder	1	7/16/2019
Stand-up Portable Speaker	1	8/1/2019
Starting Points: Alternative Lesson Opener Transparency Package Algebra 1	1	9/17/2019
Stateswoman to the World	5	9/17/2019
Stay True Short Stories For Strong Girls	2	9/17/2019
Stove for Non-Electric Combs	10	9/5/2019
Stove for Non-Electric Curling Irons	10	9/5/2019
Straysis Dimension SST 3D Printer	1	10/1/2019
Student Thesaurus	1	7/16/2019
Styrofoam Storage Trays	1	8/29/2019
Surviving Teen Pregnancy	22	7/19/2019
Switch	1	9/5/2019
Table	1	6/10/2019
Table	1	10/23/2019
Tall Skinny Freezer	3	7/10/2019
Teacher Works All In One Planner and Resource Center-Biology The Dynamics of Life	1	7/19/2019
Teacher's Guide to the Bluford Series Volume 2	1	9/17/2019
Teacher's Manual Meeting The California Challenge	1	7/19/2019
Teacher's Manual Meeting the California Challenge ELA	2	9/17/2019
Teacher's One Stop Planner Algebra 1 CD	1	6/26/2019
Teachers Wraparound Edition The American Journey	1	9/17/2019
Telling	11	7/19/2019
Text & Reference Books For Students	320	9/5/2019
The Adventures of Taxi Dog	8	9/17/2019
The Amazing Life of Benjamin Franklin	1	9/17/2019
The American Journey	4	7/16/2019
The American Journey	6	6/19/2019
The American Journey	14	6/26/2019
The American Journey	20	9/17/2019
The American Journey Building A Nation	20	6/19/2019
The American Journey Building A Nation	19	6/26/2019
The American Journey Building A Nation	12	7/16/2019
The American Journey Building A Nation	4	7/19/2019
The American Journey Building a Nation	3	9/17/2019
The American Journey Building A Nation History Simulations	1	7/19/2019
The Americans A History	1	9/17/2019
The Back of Beyond	4	9/17/2019
The Gingerbread Man	19	9/17/2019
The Giver	1	6/26/2019
The Giver	3	7/16/2019
The Glencoe Reader	2	7/16/2019
The Glencoe Reader American Literature	1	6/26/2019
The Glencoe Reader American Literature Teacher Annotated Edition	1	6/19/2019
The Glencoe Reader Course 4	15	9/17/2019
The Hallo Wiener	18	9/17/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
The Hunchback of Notre Dame	16	9/17/2019
The Jungle	5	7/16/2019
The Little Old Lady Who Was Not Afraid of Anything	4	9/17/2019
The Lonely Scarecrow	13	9/17/2019
The Milkman's Boy	2	9/17/2019
The Mystery of the Blue Ring	1	9/17/2019
The Overland Trail Teacher's Guide	1	7/16/2019
The Paperboy	23	9/17/2019
The Penguin Quartet	12	9/17/2019
The Pit and The Pendulum Teacher's Guide	1	7/16/2019
The Red Badge Of Courage	1	7/16/2019
The Seven Silly Eaters	13	9/17/2019
The Speeches Collection, Martin Luther King Jr	1	9/17/2019
The Three Wishes	1	9/17/2019
The Tree Doctor	1	9/17/2019
The Yellow Star	1	9/17/2019
Thermal Hair Straighteners	30	9/5/2019
These Oldies But Goodies	2	7/16/2019
Thomas Jefferson Third President of the Unites Sates	1	9/17/2019
Thorndike-Barnhart Student Dictionary	18	6/26/2019
Thorndike-Barnhart Student Dictionary	4	7/16/2019
Thorndike-Barnhart Student Dictionary	1	6/19/2019
Thorndike-Barnhart Student Dictionary	12	7/16/2019
Thorndike-Barnhart Student Dictionary	1	9/17/2019
Tikki Tikki Tembo	16	9/17/2019
Time Clock or Time Scanner	1	9/5/2019
Treasures in the Dust	1	9/17/2019
Treasures Interactive Read-Aloud Anthology with Plays	1	7/19/2019
Trophies/Awards	1	8/29/2019
TV	1	9/5/2019
TV's	2	8/29/2019
Uncle Jed's Barbershop	16	9/17/2019
Underwater Remote Operated Vehicle	1	8/29/2019
Vacuum & Spray Machine	1	9/5/2019
Valueline/STAR	1	9/5/2019
Vantage Pro 2 Wireless Weather Station	1	8/29/2019
Various Binders and Papers	1	8/29/2019
Various Robotics Magazine Stacks	1	8/29/2019
Various STEM Robotics Education Toys	1	8/29/2019
VCR	1	8/1/2019
VEX (Old Style) Batteries and Chargers	1	8/29/2019
Vex Robots	3	8/29/2019
Via Libre!	1	9/17/2019
Video Program Glencoe World History Modern Times DVD	1	6/26/2019
Voice of Freedom: A Story about Frederick Douglass	3	9/17/2019
Voices and Values a Reader for Writers	1	9/17/2019
Voltmeters	1	8/29/2019
Walking the Road to Freedom: A Story about Sojourner Truth	2	9/17/2019
Walter the Baker	18	9/17/2019



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
We The People	10	7/16/2019
We The People The Citizen and The Constitution	3	7/16/2019
Webster's New World Dictionary	1	7/16/2019
When the Fly Flew in...	12	9/17/2019
Whirlpool Refrigerator	1	6/19/2019
White 1997 Cargo Van #E041491	1	6/20/2019
Wilbur and Orville Wright Young Fliers	1	9/17/2019
Wings	1	9/17/2019
Wooden Cabinet	2	9/5/2019
Wooden Filing Cabinet	1	9/5/2019
Wooden Mannequin Figure	1	8/29/2019
Work Song	18	9/17/2019
Workbench	1	8/29/2019
World Book	44	6/19/2019
World Geography and Cultures	19	9/17/2019
World History Modern Times	36	6/19/2019
World History Modern Times	3	7/16/2019
World History Modern Times Presentation Plus CD	1	6/26/2019
World History Modern Times Teacher Wraparound Edition	1	6/19/2019
World History People & Nations "Modern World"	2	9/17/2019
World History Perspectives on the Past	6	6/19/2019
World History Perspectives on the Past	3	7/16/2019
Write Ahead	22	6/19/2019
Write Ahead	22	7/16/2019
Write Source 2000	19	6/19/2019
Write Source 2000	16	6/26/2019
Write Source 2000	7	7/16/2019
Writer of the Plains	4	9/17/2019
Writing and Grammar Communication in Action	1	7/19/2019
Xtreme Mac Server Cabinet	1	8/29/2019



2019-20 First Interim Budget Assumptions

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

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on December 18, 2019, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the First Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: *Kenneth Vogel*
President, Board of Education

Date: 18-Dec-19

Signed: *James Mousalimas*
County Superintendent

Date: 18-Dec-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.

2019-20 Budget Totals	First Interim (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22
REVENUES:			
LCFF Funding Sources (8010-8099):			
ADA Used for LCFF (Funded):	1021.00 ADA	1021.00 ADA	1021.00 ADA
Estimated P-2 ADA:	1023.00 ADA	1023.00 ADA	1023.00 ADA
Total Change from Prior Period	\$ (2,272,806)	\$ 919,416	\$ 940,782
Adjusted Budget Amount	\$ 35,027,293	\$ 33,673,903	\$ 34,614,685
Please describe reason(s) for changes:	Decrease in ADA & LCFF Rate Changes COLA	Increase in LCFF Rate Changes COLA	Increase in LCFF Rate Changes COLA
Federal Revenue (8100-8299):			
% Increase (Decrease) included in:	% \$ -	% \$ -	% \$ -
One time \$ included in:	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -
Please describe reason(s) for changes:	N/A	N/A	N/A
State Revenue (8300-8599):			
COLA % Used for:	% \$ -	% \$ -	% \$ -
One time \$ included in:	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:	\$ 178,236	\$ -	\$ -
Total Change from Prior Period	\$ 178,236	\$ -	\$ -
Adjusted Budget Amount	\$ 5,062,291	\$ 5,240,527	\$ 5,240,527
Please describe reason(s) for changes:	\$133,970 Increase in Apprenticeship \$2,195 Increase in Mandated Cost (\$15,038) Decrease in Lottery \$57,109 Increase in Special Ed Local Solutions Grant (includes Carryover)	N/A	N/A

	2019-20 Budget Totals	First Interim (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22
REVENUES Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 487,027	\$ -	\$ -
Total Change from Prior Period		\$ 487,027	\$ -	\$ -
Adjusted Budget Amount	\$ 27,155,344	\$ 27,642,371	\$ 27,642,371	\$ 27,642,371
Please describe reason(s) for changes:		\$50,000 Increase in San Joaquin Valley Air Pollution District EV Chargers	N/A	N/A
		(\$134,324) Decrease in Charter Fees		
		\$497,821 Increase in Community Instructional Programs		
		\$49,200 Increase in Ed Services		
		\$14,592 Increase in Fab Lab		
		\$9,738 Increase in Misc. Revenues		
Transfers In/Sources (8900-8979):				
Other One time \$ included in:		\$ 10,207	\$ (10,207)	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 10,207	\$ (10,207)	\$ -
Adjusted Budget Amount		\$ 10,207	\$ -	\$ -
Please describe reason(s) for changes:		\$10,207 Increase in Copier Leases	One-Time Copier Leases	N/A
Contributions (8980-8999):				
(Incr.)Decr. for Sp. Ed. :		\$ -	\$ -	\$ -
(Incr.)Decr. for On-going Major Maint (RRM) . :		\$ -	\$ 419,687	\$ 121,735
Other One time \$ included in:		\$ -	\$ (73,409)	\$ 295,861
Plus(Minus) Other \$ changes:		\$ (38,747)	\$ (34,962)	\$ (74,101)
Total Change from Prior Period		\$ (38,747)	\$ 311,316	\$ 343,495
Adjusted Budget Amount	\$ (6,544,711)	\$ (6,583,458)	\$ (6,272,142)	\$ (5,928,647)
Please describe reason(s) for changes:		(\$42,573) Decrease in Misc. Revenues	\$55,745 San Joaquin Valley Air Pollution District	(\$44,947) COSP Print Shop/Food Service/Spec Ed
		\$128,471 Increase in Buildings	(\$15,071) Education Grants (Student Events/Artists)	(\$15,975) Education Grants (Student Events/Artists)
		(\$288,398) Decrease in General Fund Salary/Benefits	(\$28,569) Teachers College Economic Uncertainties	(\$8,375) Teachers College Economic Uncertainties
		\$4,844 Increase in Superintendent & Board	(\$73,409) Special Ed One Time 3% Off Schedule for AB602 Budgets Only	\$295,861 Special Ed One Time 3% Off Schedule for AB602 Budgets Only
		(\$48,928) Decrease in Research & Grant Development	\$419,687 Routine Repair and Maintenance	(\$4,804) CEDR/Code Camp
		(\$3,802) Decrease in Tech Administration	(\$4,664) CEDR/Code Camp	\$121,735 Routine Repair and Maintenance
		\$196,976 Increase in Outdoor Education Bus and Misc.		
		\$14,663 Increase in Teachers College Economic Uncertainties	(\$42,403) COSP Print Shop/Food Service/Spec Ed	
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ (28,540)	\$ 301,109	\$ 343,495
Adjusted Budget Amount	\$ (6,544,711)	\$ (6,573,251)	\$ (6,272,142)	\$ (5,928,647)
Total Revenues & Other Financing Sources	\$ 60,700,217	\$ 59,064,134	\$ 60,284,659	\$ 61,568,936

2019-20 Budget Totals	First Interim (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22
EXPENSES:			
Object 1XXX:	% Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:	_____ % \$ _____	_____ 2 % \$ _____ 188,151	_____ 2 % \$ _____ 200,746
Settlement included in:	_____ 3 % \$ _____	_____ 3 % \$ _____ 287,871	_____ % \$ _____ -
Other:			
Growth Positions:	_____ 4.0000 FTE \$ _____ 359,122	_____ FTE \$ _____ -	_____ FTE \$ _____ -
One time \$ included in:	_____ \$ _____ (161)	_____ \$ _____ 153,755	_____ \$ _____ (395,342)
Plus(Minus) Other \$ changes:	_____ \$ _____ (3,814)	_____ \$ _____ -	_____ \$ _____ -
Total Change from Prior Period	_____ \$ _____ 355,147	_____ \$ _____ 629,777	_____ \$ _____ (194,596)
Adjusted Budget Amount	\$ 9,052,387	\$ 10,037,311	\$ 9,842,715

Please describe reason(s) for changes:

\$359,122 New Positions (4.0 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
(\$161) Decrease in 3% Off Schedule One Time	3% COLA	(\$395,342) Back off Prior Year 4% Off Schedule One Time
\$6,133 Subs/Temps	(\$241,587) Back off Prior Year 3% Off Schedule One Time	
(\$9,947) Attrition and Budget Distribution Changes	\$395,342 4% Off Schedule One Time	

Object 2XXX:	% Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:	_____ % \$ _____	_____ 2 % \$ _____ 358,978	_____ 2 % \$ _____ 383,625
Settlement included in:	_____ % \$ _____	_____ 3 % \$ _____ 549,236	_____ % \$ _____ -
Other:			
Growth Positions:	_____ 22.55 FTE \$ _____ 1,572,199	_____ FTE \$ _____ -	_____ FTE \$ _____ -
One time \$ included in:	_____ \$ _____ 4,382	_____ \$ _____ 324,139	_____ \$ _____ (754,284)
Plus(Minus) Other \$ changes:	_____ \$ _____ (1,280,209)	_____ \$ _____ -	_____ \$ _____ -
Total Change from Prior Period	_____ \$ _____ 296,372	_____ \$ _____ 1,232,353	_____ \$ _____ (370,659)
Adjusted Budget Amount	\$ 17,652,510	\$ 19,181,235	\$ 18,810,576

Please describe reason(s) for changes:

\$1,572,199 New Positions (22.55 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
(\$14,757) Deferred Positions (.65 FTE)	3% COLA	(\$754,284) Back off Prior Year 4% Off Schedule One Time
(\$433,524) Abolished Positions (5.95 FTE)	(\$430,145) Back off Prior Year 3% Off Schedule One Time	
\$138,854 Subs/Temps	\$754,284 4% Off Schedule One Time	
\$4,382 Increase in 3% Off Schedule One Time		
\$29,028 Increase in Reclasses		
(\$999,810) Attrition and Budget Distribution Changes		

	2019-20 Budget Totals	First Interim (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22			
EXPENSES Cont.:							
Object 3XXX:							
Change in Statutory Benefits:		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column		%	\$ -	%	\$ 159,114	%	\$ 176,654
Increase in Statutory due to Settlement		%	\$ -	%	\$ 243,445	%	\$ -
Incr./Decr. in Statutory due to rate changes		%	\$ (305,979)	%	\$ 610,247	%	\$ 279,917
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ 66,685	%	\$ 140,091	%	\$ (347,477)
Total \$ Change in Statutory			\$ (239,294)		\$ 1,152,897		\$ 109,094
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ 244,954	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes		Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W			\$ 244,954		\$ -		\$ -
Changes in Other Benefits:		%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:			\$ 5,660		\$ 1,152,897		\$ 109,094
One time benefit \$ included above:			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ 5,660		\$ 1,152,897		\$ 109,094
Adjusted Budget Amount	\$ 11,073,442		\$ 11,079,102		\$ 12,231,999		\$ 12,341,093

Please describe changes next page:

<u>Employer rate decrease (STRS 18.13% to 17.10%)</u>	<u>Estimated Step and Column & Benefit Increases</u>	<u>Estimated Step and Column & Benefit Increases</u>
<u>Employer rate decrease (PERS 20.733% to 19.721%)</u>	<u>Employer rate increase (STRS 17.10% to 18.4%)</u>	<u>Employer rate decrease (STRS 18.4% to 18.1%)</u>
<u>Employer rate decrease (Workers Comp 1.8928% to 1.7925%)</u>	<u>Employer rate increase (PERS 19.721% to 22.7%)</u>	<u>Employer rate increase (PERS 22.7% to 24.6%)</u>

Object 4XXX:

% Increase(Decrease) included in:	%	\$ -	4 %	\$ 93,679	4 %	\$ 97,427	
Flat \$ Increase(Decrease) included in:		\$ 353,008		\$ -		\$ -	
One time \$ included in:		\$ -		\$ -		\$ -	
Total Change from Prior Period		\$ 353,008		\$ 93,679		\$ 97,427	
Adjusted Budget Amount	\$ 1,988,976		\$ 2,341,984		\$ 2,435,663		\$ 2,533,090

Please describe reason(s) for changes:

<u>(\$15,605) Decrease in Textbooks and Books</u>	<u>Estimated 4% Increase</u>	<u>Estimated 4% Increase</u>
<u>\$327,455 Increase in Materials and Supplies</u>		
<u>\$41,158 Increase in Non-Capitalized Equipment</u>		

2019-20 Budget Totals	First Interim (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22
EXPENSES Cont.:			
Object 5XXX:			
% Increase(Decrease) included in:	% \$ -	5 % \$ 44,408	5 % \$ 46,629
Flat \$ Increase(Decrease) included in:	\$ 353,985	\$	\$
One time \$ included in:	\$	\$ -	\$
Total Change from Prior Period	\$ 353,985	\$ 44,408	\$ 46,629
Adjusted Budget Amount	\$ 18,691,818	\$ 19,090,211	\$ 19,136,840

Please describe reason(s) for changes:

\$63,735 Increase in Other Operating Costs	Estimated 5% Increase in Utilities	Estimated 5% Increase in Utilities
(\$55,362) Decrease in Travel/Legal/Dues/Insurance/Communications/Printing/Postage		
(\$23,073) Decrease in Utilities		
\$227,972 Increase in Contracted Services/Subagreements		
(\$31,473) Decrease in Facility Rents/Leases		
\$195,017 Increase in Repairs		
(\$22,831) Decrease in Direct Cost Services		

Object 6XXX:

% Increase(Decrease) included in:	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:	\$	\$ -	\$ -
One time \$ included in:	\$ 2,038,469	\$ (20,063,968)	\$ (3,377,976)
Total Change from Prior Period	\$ 2,038,469	\$ (20,063,968)	\$ (3,377,976)
Adjusted Budget Amount	\$ 25,212,482	\$ 7,186,983	\$ 3,809,007

Please describe reason(s) for changes:

\$287,385 Increase in Buildings	Decrease in One-Time Building Expenses	Decrease in One-Time Building Expenses
\$35,000 Increase in San Joaquin Valley Air Pollution EV Chargers		
(\$212,147) Decrease in General Fund Deferred Maintenance		
\$360,000 Increase in Special Educ Deferred Maintenance		
(\$30,087) Decrease in Durham Ferry STEM		
\$1,308,140 Increase in Georgetown		
\$10,207 Increase in Copier Leases		
\$53,000 Increase in Maintenance/Operations		
\$163,868 Increase in Outdoor Education		
\$63,103 Increase in Community CTE Admin		

	2019-20 Budget Totals	First Interim (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22
EXPENSES Cont.:				
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 4,049	\$ (34,390)	\$ (7,775)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 4,049	\$ (34,390)	\$ (7,775)
Adjusted Budget Amount	\$ 515,770	\$ 519,819	\$ 485,429	\$ 477,654
Please describe reason(s) for changes:		\$4,049 Increase in Debt Services - Principal and Interest	(\$34,390) Decrease in Debt Services - Principal & Interest and QZABs	(\$7,775) Decrease in Debt Services - Principal & Interest and QZABs
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (145,120)	\$ (312,676)	\$ 59,716
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (145,120)	\$ (312,676)	\$ 59,716
Adjusted Budget Amount	\$ (8,252,518)	\$ (8,397,638)	\$ (8,710,314)	\$ (8,650,598)
Please describe reason(s) for changes:		(\$145,120) Increase in Expenses	(\$312,676) Increase in Expenses	\$59,716 Decrease in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 6,779	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 6,779	\$ -	\$ -
Adjusted Budget Amount	\$ 466,915	\$ 473,694	\$ 473,694	\$ 473,694
Please describe reason(s) for changes:		\$6,779 Increase in COSP Contribution to Fund 11	N/A	N/A
Total Expenditures & Other Financing Uses	\$ 76,401,782	\$ 79,670,131	\$ 62,412,211	\$ 58,774,071
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (15,701,565)	\$ (20,605,997)	\$ (2,127,552)	\$ 2,794,865



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.

	2019-20 Budget Totals	First Interim (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22
REVENUES:				
LCFF Funding Sources (8010-8099):				
Total Change from Prior Period		\$ 193,843	\$ -	\$ -
Adjusted Budget Amount	\$ 3,742,290	\$ 3,936,133	\$ 3,936,133	\$ 3,936,133
Please describe reason(s) for changes:		\$193,843 Increase in Special Education Property Taxes	N/A	N/A
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$ -	-10 % \$ (984,731)	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 730,766	\$ -	\$ -
Total Change from Prior Period		\$ 730,766	\$ (984,731)	\$ -
Adjusted Budget Amount	\$ 9,116,544	\$ 9,847,310	\$ 8,862,579	\$ 8,862,579
Please describe reason(s) for changes:		\$6,402 Increase in Special Education Preschool Grant	Estimated 10% Decrease	N/A
		\$14,439 Increase in SELPA Grants		
		\$33,755 Increase in COSP Title I		
		\$267,687 Increase in Migrant Education		
		\$348,472 Increase in ESSA Comprehensive Support and Improvement		
		\$5,223 Increase in NCLB Teacher Quality Title II		
		\$78,694 Increase in COSP Title V ESSA		
		(\$5,384) Decrease in Title III		
		(\$7,000) Decrease in McKinney Homeless		
		(\$11,522) Decrease in Recycling Fee for Service		
State Revenue (8300-8599):				
COLA % Used for:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 3,306,957	\$ -	\$ -
Total Change from Prior Period		\$ 3,306,957	\$ -	\$ -
Adjusted Budget Amount	\$ 14,102,267	\$ 17,409,224	\$ 17,409,224	\$ 17,409,224
Please describe reason(s) for changes:		\$1,701 Increase in SELPA Non-Public Schools	N/A	N/A
		\$7,209 Increase in Special Educ Infant		
		\$3,547 Increase in Lottery		
		\$544,450 Increase in ASES		
		\$125,000 Increase in K12 Strong Workforce		
		\$9,506 Increase in COSP and Venture Academy Mental Health		
		(\$8,964) Decrease in Tobacco Use Prevention Education Prop 56		
		\$87,725 Increase in CELP		
		\$38,571 Increase in Foster Youth		
		\$105,075 Increase in STRS on Behalf		

2019-20 Budget Totals	First Interim (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22
REVENUE Cont.:			
State Revenue (8300-8599):			
	\$30,000 Increase in California Oral Health		
	\$1,098,000 Increase in Forestry Corps		
	\$204,494 Increase in ATP		
	\$60,000 Increase in Floodplain Expansion		
	(\$3,000) Decrease in Forest Health		
	\$1,600 Increase in Corpmember Development		
	\$237,133 Increase in California Conservation Corp		
	\$694,299 Increase in CREEC		
	\$70,611 Increase in Cal Recycle		
Local Revenue (8600-8799):			
% Incr.(Decr.) included in:	% \$ -	-2 % \$ (1,100,452)	% \$ -
One time \$ included in:	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:	\$ (393,043)	\$ -	\$ -
Total Change from Prior Period	\$ (393,043)	\$ (1,100,452)	\$ -
Adjusted Budget Amount	\$ 55,415,655	\$ 53,922,160	\$ 53,922,160
Please describe reason(s) for changes:	(\$1,956,362) Decrease in Special Education	Estimated 2% Decrease	N/A
	\$30,995 Increase in RITA #2 Special Education		
	\$1,071,082 Increase in Venture Academy Special Education		
	\$204,341 Increase in MAA - Special Education		
	\$12,297 Increase in Food Service		
	\$2,738 Increase in Construction Technology		
	\$100,000 Increase in San Joaquin Valley Air Pollution (Includes Carryover)		
	(\$2,200) Decrease in Environmental Educ Grant		
	\$3,000 Increase in CREEC		
	\$118,278 Increase in San Francisco Public Utilities Commission		
	\$75,578 Increase in Contracted Nursing Services		
	\$142 Increase in First 5 SJC Teeth		
	(\$7,704) Decrease in CISC Chair		
	(\$2,812) Decrease in Puentes/Cal Fire		
	\$37,223 Increase in Artists in Schools		
	\$38,455 Increase in COE Foundation		
	\$28,425 Increase in AmeriCorps		
	(\$146,519) Decrease in Teachers College of San Joaquin		

	2019-20 Budget Totals	First Interim (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22
REVENUE Cont.:				
Transfers In/Sources (8900-8979):				
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:	N/A		N/A	N/A
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM) :		\$ -	\$ (419,687)	\$ (121,735)
Other One time \$ included in:		\$ -	\$ 73,409	\$ (295,861)
Plus(Minus) Other \$ changes:		\$ 38,747	\$ 34,962	\$ 74,101
Total Change from Prior Period		\$ 38,747	\$ (311,316)	\$ (343,495)
Adjusted Budget Amount	\$ 6,544,711	\$ 6,583,458	\$ 6,272,142	\$ 5,928,647
Please describe reason(s) for changes:		\$55,745 Increase in San Joaquin Valley Air Pollution	(\$55,745) San Joaquin Valley Air Pollution District	\$44,947 COSP Print Shop/Food Service/Spec Ed
		(\$2,335) Decrease in Student Events	\$15,071 Education Grants (Student Events/Artists)	\$15,975 Education Grants (Student Events/Artists)
		(\$14,663) Decrease in Teachers College of San Joaquin Economic Uncertainties	\$28,569 Teachers College Economic Uncertainties	\$8,375 Teachers College Economic Uncertainties
			\$73,409 Special Ed One Time 3% Off Schedule for AB602 Budgets Only	(\$295,861) Special Ed One Time 3% Off Schedule for AB602 Budgets Only
			(\$419,687) Routine Repair and Maintenance	\$4,804 CEDR/Code Camp
			\$4,664 CEDR/Code Camp	(\$121,735) Routine Repair and Maintenance
			\$42,403 COSP Print Shop/Food Service/Spec Ed	
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ 38,747	\$ (311,316)	\$ (343,495)
Adjusted Budget Amount	\$ 6,544,711	\$ 6,583,458	\$ 6,272,142	\$ 5,928,647
Total Revenues & Other Financing Sources	\$ 88,921,467	\$ 92,798,737	\$ 90,402,238	\$ 90,058,743

	2019-20 Budget Totals		First Interim (Restricted Only) 2019-20		Projected (Restricted Only) 2020-21		Projected (Restricted Only) 2021-22	
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
EXPENSES:								
Object 1XXX:								
Step & Column included in:	2 %	\$ 372,253	2 %	\$ 372,253	2 %	\$ 397,856	2 %	\$ 397,856
Settlement included in:	3 %	\$ 569,547	3 %	\$ 569,547		\$ -		\$ -
<u>Other:</u>								
Growth Positions:	3.05 FTE	\$ 272,566	FTE	\$ -	FTE	\$ -	FTE	\$ -
One time \$ included in:		\$ (30,696)		\$ 338,338		\$ (782,178)		\$ (782,178)
Plus(Minus) Other \$ changes:		\$ (579,682)		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ (337,812)		\$ 1,280,138		\$ (384,322)		\$ (384,322)
Adjusted Budget Amount	\$ 18,950,450	\$ 18,612,638	\$ 19,892,776	\$ 19,892,776	\$ 19,508,454	\$ 19,508,454		

Please describe reason(s) for changes:

\$272,566 New Positions (3.05 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
(\$66,250) Deferred Positions (.599 FTE)	3% COLA	(\$782,178) Back off Prior Year 4% Off Schedule One Time
(\$204,352) Abolished Positions (2.4 FTE)	(\$443,840) Back off Prior Year 3% Off Schedule One Time	
\$30,335 Subs/Temps	\$782,178 4% Off Schedule One Time	
(\$30,696) Decrease in 3% Off Schedule One Time		
(\$339,415) Attrition and Budget Distribution Changes		

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Object 2XXX:						
Step & Column included in:	2 %	\$ 504,980	2 %	\$ 504,980	2 %	\$ 542,017
Settlement included in:	3 %	\$ 772,620	3 %	\$ 772,620		\$ -
<u>Other:</u>						
Growth Positions:	8.0 FTE	\$ 504,900	FTE	\$ -	FTE	\$ -
One time \$ included in:		\$ (58,398)		\$ 574,254		\$ (1,061,064)
Plus(Minus) Other \$ changes:		\$ 135,171		\$ -		\$ -
Total Change from Prior Period		\$ 581,673		\$ 1,851,854		\$ (519,047)
Adjusted Budget Amount	\$ 24,667,337	\$ 25,249,010	\$ 27,100,864	\$ 27,100,864	\$ 26,581,817	\$ 26,581,817

Please describe reason(s) for changes:

\$504,900 New Positions (8.0 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
\$27,777 Deferred/Undeferred Positions (1.55 FTE)	3% COLA	(\$1,061,064) Back off Prior Year 4% Off Schedule One Time
(\$46,397) Abolished Positions (.65 FTE)	(\$486,810) Back off Prior Year 3% Off Schedule One Time	
\$682,834 Subs/Temps	\$1,061,064 4% Off Schedule One Time	
(\$58,398) Decrease in 3% Off Schedule One Time		
(\$529,043) Attrition and Budget Distribution Changes		

	2019-20 Budget Totals	First Interim (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22		
EXPENSES Cont.:						
Object 3XXX:						
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./Decr.)	\$ Increase/(Decrease)	% Incr./Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 247,703	%	\$ 274,598
Increase in Statutory due to Settlement	%	\$ -	%	\$ 378,986	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ (491,223)	%	\$ 1,031,993	%	\$ 354,850
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (103,278)	%	\$ 262,823	%	\$ (538,287)
Total \$ Change in Statutory		\$ (594,501)		\$ 1,921,505		\$ 91,161
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 111,562	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ 111,562		\$ -		\$ -
Changes in Other Benefits:	%	\$	%	\$	%	\$
Total \$ Change in Benefits:		\$ (482,939)		\$ 1,921,505		\$ 91,161
One time benefit \$ included above:		\$		\$ -		\$
Total Change from Prior Period		\$ (482,939)		\$ 1,921,505		\$ 91,161
Adjusted Budget Amount	\$ 18,430,305	\$ 17,947,366	\$ 19,868,871	\$ 19,960,032		
Please describe changes next page:						
		Employer rate decrease (STRS 18.13% to 17.10%)	Estimated Step and Column & Benefit Increases	Estimated Step and Column & Benefit Increases		
		Employer rate decrease (PERS 20.733% to 19.721%)	Employer rate increase (STRS 17.10% to 18.4%)	Employer rate decrease (STRS 18.4% to 18.1%)		
		Employer rate decrease (Workers Comp 1.8928% to 1.7925%)	Employer rate increase (PERS 19.721% to 22.7%)	Employer rate increase (PERS 22.7% to 24.6%)		
Object 4XXX:						
% Increase(Decrease) included in:	%	\$ -	-5 %	\$ (144,831)	-5 %	\$ (137,589)
Flat \$ Increase(Decrease) included in:		\$ 733,256		\$		\$
One time \$ included in:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 733,256		\$ (144,831)		\$ (137,589)
Adjusted Budget Amount	\$ 2,163,358	\$ 2,896,614	\$ 2,751,783	\$ 2,614,194		
Please describe reason(s) for changes:						
		\$9,032 Increase in Textbooks and Books	Estimated 5% Decrease	Estimated 5% Decrease		
		\$618,308 Increase in Materials and Supplies				
		\$105,916 Increase in Non-Capitalized Equipment				

	2019-20 Budget Totals	First Interim (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% \$ -	5 % \$ 21,057	2 % \$ 8,844
Flat \$ Increase(Decrease) included in:		\$ 2,286,887	\$	\$
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 2,286,887	\$ 21,057	\$ 8,844
Adjusted Budget Amount	\$ 19,156,958	\$ 21,443,845	\$ 21,464,902	\$ 21,473,746

Please describe reason(s) for changes:

\$127,157 Increase in Other Operating Costs	Estimated 5% Increase in Utilities	Estimated 2% Increase in Utilities
\$103,726 Increase in Travel/Legal/Dues/Insurance/Communications/Printing/Postage		
\$52,780 Increase in Utilities		
\$1,983,703 Increase in Contracted Services/Subagreements		
\$2,818 Increase in Facility Rents/Leases		
(\$6,128) Decrease in Repairs		
\$22,831 Increase in Direct Cost Services		

Object 6XXX:

% Increase(Decrease) included in:		% \$ -	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 500,079	\$ (508,187)	\$ 13,275
Total Change from Prior Period		\$ 500,079	\$ (508,187)	\$ 13,275
Adjusted Budget Amount	\$ 104,827	\$ 604,906	\$ 96,719	\$ 109,994

Please describe reason(s) for changes:

\$38,582 Increase in ATP SJCOE	One Time Capital Outlay	One Time Capital Outlay
\$161,513 Increase in California Conservation Corp Fremont St.		
\$2,930 Increase in Recycling		
\$75,120 Increase in CREEC		
(\$455) Decrease in Medi-Cal		
\$78,119 Increase in K12 Strong Workforce		
(\$32,695) Decrease in SELPA Low Incidence		
\$155,745 Increase in San Joaquin Valley Air Pollution		
\$8,360 Increase in Health PE		
\$8,360 Increase in Grasp It Extra		
\$4,500 Increase in SEIS		

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$
Flat \$ Increase(Decrease) included in:		\$ 28,474	\$ (6,103)	\$ (8,835)
One time \$ included in:		\$ -	\$ -	\$
Total Change from Prior Period		\$ 28,474	\$ (6,103)	\$ (8,835)
Adjusted Budget Amount	\$ 104,699	\$ 133,173	\$ 127,070	\$ 118,235

Please describe reason(s) for changes:

(\$2,521) Decrease in Debt Services - Principal and Interest	(\$6,103) Decrease in Debt Services - Principal and Interest	(\$8,835) Decrease in Debt Services - Principal and Interest
\$30,995 Increase in RITA #2 Transfers Out		

	2019-20 Budget Totals	First Interim (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22
EXPENSES Cont.:				
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 93,843	\$ 422,008	\$ (59,716)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 93,843	\$ 422,008	\$ (59,716)
Adjusted Budget Amount	\$ 6,970,535	\$ 7,064,378	\$ 7,486,386	\$ 7,426,670
Please describe reason(s) for changes:		\$93,843 Decrease in Expenses	\$422,008 Decrease in Expenses	(\$59,716) Increase in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 5,000	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 5,000	\$ -	\$ -
Adjusted Budget Amount	\$ 162,000	\$ 167,000	\$ 167,000	\$ 167,000
Please describe reason(s) for changes:		\$5,000 Increase in VAFS Fundraising	N/A	N/A
Total Expenditures & Other Financing Uses	\$ 90,710,469	\$ 94,118,930	\$ 98,956,371	\$ 97,960,142
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance		\$ (1,320,193)	\$ (8,554,133)	\$ (7,901,399)



2019-20 First Interim Budget Assumptions
San Joaquin County Office of Education
Components of Ending Fund Balance

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

	First Interim		Projected		Projected	
	2019-20		2020-21		2021-22	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 96,406,605	\$ 28,827,326				
ENDING FUND BALANCE	\$ 75,800,608	\$ 27,507,133	\$ 73,673,056	\$ 18,953,000	\$ 76,467,921	\$ 11,051,601
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	2,825	\$ -	\$ 2,825	\$ -	\$ -
Stores	9712	-	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	9713	-	\$ -	\$ -	\$ -	\$ -
General Reserve (EC 42124)	9730	-	\$ -	\$ -	\$ -	\$ -
Legally Restricted Balances	9740	-	\$ 27,507,133	\$ 18,953,000	\$ -	\$ 11,051,601
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789	3,496,637	\$ -	\$ 3,227,372	\$ 3,134,685	\$ -
Total Other Designations	9780	61,257,917	\$ -	\$ 58,257,917	\$ 58,257,917	\$ -
Undesignated/Unappropriated	9790	11,043,229	\$ -	\$ 12,184,942	\$ 15,072,494	\$ -

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:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 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
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	35,027,293.00	32,754,487.00	7,470,110.47	32,754,487.00	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	5,062,291.00	5,240,527.00	1,789,773.62	5,240,527.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,155,344.00	27,642,371.00	5,047,468.12	27,642,371.00	0.00	0.0%
5) TOTAL, REVENUES			67,244,928.00	65,637,385.00	14,307,352.21	65,637,385.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,052,387.00	9,407,534.00	2,998,211.57	9,407,534.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,652,510.00	17,948,882.00	5,698,954.52	17,948,882.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,073,442.00	11,079,102.00	3,222,860.26	11,079,102.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,988,976.00	2,341,984.00	415,160.23	2,341,984.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,691,818.00	19,045,803.00	2,382,072.19	19,045,803.00	0.00	0.0%
6) Capital Outlay		6000-6999	25,212,482.00	27,250,951.00	4,403,701.77	27,250,951.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	515,770.00	519,819.00	138,452.17	519,819.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,252,518.00)	(8,397,638.00)	(1,200,642.97)	(8,397,638.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			75,934,867.00	79,196,437.00	18,058,769.74	79,196,437.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,689,939.00)	(13,559,052.00)	(3,751,417.53)	(13,559,052.00)		
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	466,915.00	473,694.00	0.00	473,694.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	10,207.00	9,934.10	10,207.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,544,711.00)	(6,583,458.00)	(2,362,942.00)	(6,583,458.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,011,626.00)	(7,046,945.00)	(2,353,007.90)	(7,046,945.00)		

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)			(15,701,565.00)	(20,605,997.00)	(6,104,425.43)	(20,605,997.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91,697,950.00	96,406,605.00		96,406,605.27	0.27	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,697,950.00	96,406,605.00		96,406,605.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,697,950.00	96,406,605.00		96,406,605.27		
2) Ending Balance, June 30 (E + F1e)			75,996,385.00	75,800,608.00		75,800,608.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	2,825.00	2,825.00		2,825.00		
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	59,795,664.00	61,257,917.00		61,257,917.38		
QZABs	0000	9780	1,358,815.00					
Court/Community Schools	0000	9780	529,959.00					
Buildings	0000	9780	4,846,341.00					
CEDR & Ed-Join	0000	9780	3,304,538.00					
Apprenticeship	0000	9780	2,222,736.00					
Deferred Maintenance	0000	9780	9,439,217.00					
Education Services	0000	9780	436,956.00					
Mandated Costs	0000	9780	3,868,618.00					
Misc Ending Balances & Reserves	0000	9780	33,038,611.00					
Lottery	1100	9780	749,873.00					
QZABs	0000	9780		1,359,502.00				
Buildings	0000	9780		5,634,895.00				
CEDR & Ed-Join	0000	9780		2,976,254.00				
Apprenticeship	0000	9780		2,757,374.00				
Deferred Maintenance	0000	9780		9,509,366.00				
Education Services	0000	9780		615,346.00				
Mandated Costs	0000	9780		3,570,813.00				
Misc Ending Balances & Reserves	0000	9780		34,099,657.00				
Lottery	1100	9780		734,710.00				
QZABs	0000	9780				1,359,502.00		
Buildings	0000	9780				5,634,895.00		
CEDR & Ed-Join	0000	9780				2,976,254.00		
Apprenticeship	0000	9780				2,757,374.00		
Deferred Maintenance	0000	9780				9,509,366.00		
Education Services	0000	9780				615,346.00		
Mandated Costs	0000	9780				3,570,813.00		
Misc Ending Balances & Reserves	0000	9780				34,099,657.00		
Lottery	1100	9780				734,710.38		
e) Unassigned/Unappropriated								

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)
Reserve for Economic Uncertainties		9789	3,342,246.00	3,496,637.00		3,496,637.00		
Unassigned/Unappropriated Amount		9790	12,855,650.00	11,043,229.00		11,043,228.89		

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	21,187,680.00	18,370,007.00	5,904,524.00	18,370,007.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,207,366.00	5,395,212.00	1,445,025.00	5,395,212.00	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	88,842.00	86,589.00	0.00	86,589.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,992,275.00	10,785,063.00	11,665.52	10,785,063.00	0.00	0.0%
Unsecured Roll Taxes		8042	528,559.00	588,498.00	708.43	588,498.00	0.00	0.0%
Prior Years' Taxes		8043	10,989.00	12,497.00	498.90	12,497.00	0.00	0.0%
Supplemental Taxes		8044	298,717.00	368,380.00	107,688.62	368,380.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,684,791.00	2,627,697.00	0.00	2,627,697.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	535,214.00	403,055.00	0.00	403,055.00	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			40,534,448.00	38,637,013.00	7,470,110.47	38,637,013.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	3,442,501.00	3,448,819.00	0.00	3,448,819.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(5,207,366.00)	(5,395,212.00)	0.00	(5,395,212.00)	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	(3,742,290.00)	(3,936,133.00)	0.00	(3,936,133.00)	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			35,027,293.00	32,754,487.00	7,470,110.47	32,754,487.00	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, Supporting Effective Instruction	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 Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	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	4,414,409.00	4,548,379.00	1,728,384.00	4,548,379.00	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	259,608.00	261,803.00	0.00	261,803.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	335,770.00	320,732.00	4,280.48	320,732.00	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	52,504.00	109,613.00	57,109.14	109,613.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,062,291.00	5,240,527.00	1,789,773.62	5,240,527.00	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	0.00	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	2,385,817.00	2,385,817.00	106,977.52	2,385,817.00	0.00	0.0%
Interest		8660	2,199,923.00	2,199,923.00	692,368.41	2,199,923.00	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	3,867,235.00	3,867,235.00	1,300,651.00	3,867,235.00	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	9,912,622.00	9,921,828.00	2,342,861.82	9,921,828.00	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	2,015.37	0.00	0.00	0.0%
Tuition		8710	8,778,847.00	9,256,668.00	602,594.00	9,256,668.00	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			27,155,344.00	27,642,371.00	5,047,468.12	27,642,371.00	0.00	0.0%
TOTAL, REVENUES			67,244,928.00	65,637,385.00	14,307,352.21	65,637,385.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,618,995.00	5,862,980.00	1,770,431.57	5,862,980.00	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	3,428,392.00	3,539,554.00	1,219,780.00	3,539,554.00	0.00	0.0%
Other Certificated Salaries		1900	5,000.00	5,000.00	8,000.00	5,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,052,387.00	9,407,534.00	2,998,211.57	9,407,534.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,400.00	1,469.00	0.00	1,469.00	0.00	0.0%
Classified Support Salaries		2200	1,536,631.00	1,649,786.00	369,742.93	1,649,786.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,470,665.00	6,651,290.00	2,238,910.47	6,651,290.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,626,660.00	8,503,243.00	2,768,047.06	8,503,243.00	0.00	0.0%
Other Classified Salaries		2900	1,016,154.00	1,143,094.00	322,254.06	1,143,094.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,652,510.00	17,948,882.00	5,698,954.52	17,948,882.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,698,112.00	1,655,230.00	407,487.29	1,655,230.00	0.00	0.0%
PERS		3201-3202	3,253,063.00	3,206,801.00	944,063.18	3,206,801.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,381,890.00	1,394,595.00	440,424.28	1,394,595.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,636,577.00	3,710,865.00	1,100,100.66	3,710,865.00	0.00	0.0%
Unemployment Insurance		3501-3502	59,177.00	59,493.00	10,049.30	59,493.00	0.00	0.0%
Workers' Compensation		3601-3602	505,823.00	494,853.00	155,739.24	494,853.00	0.00	0.0%
OPEB, Allocated		3701-3702	132,020.00	136,040.00	43,453.88	136,040.00	0.00	0.0%
OPEB, Active Employees		3751-3752	370,315.00	384,760.00	115,623.38	384,760.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,465.00	36,465.00	5,919.05	36,465.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,073,442.00	11,079,102.00	3,222,860.26	11,079,102.00	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	53,338.00	37,733.00	14,125.88	37,733.00	0.00	0.0%
Materials and Supplies		4300	1,438,427.00	1,765,882.00	280,684.14	1,765,882.00	0.00	0.0%
Noncapitalized Equipment		4400	496,961.00	538,119.00	120,350.21	538,119.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,988,976.00	2,341,984.00	415,160.23	2,341,984.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,288,170.00	6,328,372.00	1,113,620.85	6,328,372.00	0.00	0.0%
Travel and Conferences		5200	638,765.00	577,916.00	153,626.78	577,916.00	0.00	0.0%
Dues and Memberships		5300	102,907.00	104,724.00	70,844.62	104,724.00	0.00	0.0%
Insurance		5400-5450	284,363.00	306,243.00	564,674.60	306,243.00	0.00	0.0%
Operations and Housekeeping Services		5500	911,736.00	888,163.00	269,017.74	888,163.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,201,301.00	4,387,368.00	1,119,164.32	4,387,368.00	0.00	0.0%
Transfers of Direct Costs		5710	(3,046,307.00)	(3,069,138.00)	(2,405,314.95)	(3,069,138.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,000.00	12,000.00	1,138.00	12,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,455,190.00	8,690,496.00	1,426,870.51	8,690,496.00	0.00	0.0%
Communications		5900	843,693.00	819,659.00	68,429.72	819,659.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,691,818.00	19,045,803.00	2,382,072.19	19,045,803.00	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	271,423.00	478,659.00	67,062.91	478,659.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,457,896.00	25,673,756.00	4,079,401.72	25,673,756.00	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	381,663.00	997,036.00	257,237.14	997,036.00	0.00	0.0%
Equipment Replacement		6500	101,500.00	101,500.00	0.00	101,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,212,482.00	27,250,951.00	4,403,701.77	27,250,951.00	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	94,743.00	95,210.00	42,901.80	95,210.00	0.00	0.0%
Other Debt Service - Principal		7439	421,027.00	424,609.00	95,550.37	424,609.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			515,770.00	519,819.00	138,452.17	519,819.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,970,535.00)	(7,064,378.00)	(977,106.45)	(7,064,378.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,281,983.00)	(1,333,260.00)	(223,536.52)	(1,333,260.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,252,518.00)	(8,397,638.00)	(1,200,642.97)	(8,397,638.00)	0.00	0.0%
TOTAL, EXPENDITURES			75,934,867.00	79,196,437.00	18,058,769.74	79,196,437.00	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	234,153.00	234,153.00	0.00	234,153.00	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	232,762.00	239,541.00	0.00	239,541.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			466,915.00	473,694.00	0.00	473,694.00	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 Disposal of Capital Assets		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	10,207.00	9,934.10	10,207.00	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	10,207.00	9,934.10	10,207.00	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	(6,751,076.00)	(6,804,486.00)	(2,362,942.00)	(6,804,486.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	206,365.00	221,028.00	0.00	221,028.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,544,711.00)	(6,583,458.00)	(2,362,942.00)	(6,583,458.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,011,626.00)	(7,046,945.00)	(2,353,007.90)	(7,046,945.00)	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	3,742,290.00	3,936,133.00	0.00	3,936,133.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,116,544.00	9,847,310.00	674,578.63	9,847,310.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,102,267.00	17,409,224.00	2,808,355.85	17,409,224.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,415,655.00	55,022,612.00	15,274,582.13	55,022,612.00	0.00	0.0%
5) TOTAL, REVENUES			82,376,756.00	86,215,279.00	18,757,516.61	86,215,279.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,950,450.00	18,612,638.00	5,458,277.38	18,612,638.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,667,337.00	25,249,010.00	6,867,344.25	25,249,010.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,430,305.00	17,947,366.00	4,431,406.56	17,947,366.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,163,358.00	2,896,614.00	602,432.96	2,896,614.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,156,958.00	21,443,845.00	4,991,563.85	21,443,845.00	0.00	0.0%
6) Capital Outlay		6000-6999	104,827.00	604,906.00	194,848.98	604,906.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,699.00	133,173.00	32,125.18	133,173.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,970,535.00	7,064,378.00	977,106.45	7,064,378.00	0.00	0.0%
9) TOTAL, EXPENDITURES			90,548,469.00	93,951,930.00	23,555,105.61	93,951,930.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,171,713.00)	(7,736,651.00)	(4,797,589.00)	(7,736,651.00)		
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	162,000.00	167,000.00	0.00	167,000.00	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	6,544,711.00	6,583,458.00	2,362,942.00	6,583,458.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,382,711.00	6,416,458.00	2,362,942.00	6,416,458.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,789,002.00)	(1,320,193.00)	(2,434,647.00)	(1,320,193.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,059,012.00	28,827,325.00		28,827,326.26	1.26	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,059,012.00	28,827,325.00		28,827,326.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,059,012.00	28,827,325.00		28,827,326.26		
2) Ending Balance, June 30 (E + F1e)			25,270,010.00	27,507,132.00		27,507,133.26		
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	25,270,010.00	27,507,132.00		27,507,133.26		
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 (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	3,742,290.00	3,936,133.00	0.00	3,936,133.00	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			3,742,290.00	3,936,133.00	0.00	3,936,133.00	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	1,400,282.00	1,406,684.00	0.00	1,406,684.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,017,047.00	1,031,486.00	0.00	1,031,486.00	0.00	0.0%
Child Nutrition Programs		8220	251,415.00	251,415.00	1,076.34	251,415.00	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	939,712.00	970,750.00	231,605.99	970,750.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	712,728.00	715,445.00	163,903.27	715,445.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	65,411.00	70,634.00	15,792.00	70,634.00	0.00	0.0%

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Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	85,693.00	79,636.00	0.00	79,636.00	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, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290	4,401,360.00	5,089,886.00	175,348.64	5,089,886.00	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	242,896.00	231,374.00	86,852.39	231,374.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,116,544.00	9,847,310.00	674,578.63	9,847,310.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,124,503.00	3,126,204.00	866,852.00	3,126,204.00	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	247,143.00	255,200.00	71,456.00	255,200.00	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	24,798.00	24,798.00	74.58	24,798.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	117,852.00	121,399.00	9,711.11	121,399.00	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	1,976,221.00	2,520,671.00	2,731.94	2,520,671.00	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	118,314.00	118,314.00	0.00	118,314.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	503,422.00	494,458.00	59,781.27	494,458.00	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	7,990,014.00	10,748,180.00	1,797,748.95	10,748,180.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,102,267.00	17,409,224.00	2,808,355.85	17,409,224.00	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	175,142.00	175,142.00	0.00	175,142.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	24,500.00	24,500.00	0.00	24,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	87,248.00	87,248.00	24,615.00	87,248.00	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	836,531.00	836,531.00	142,548.80	836,531.00	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	18,228,676.00	19,731,132.00	5,151,986.33	19,731,132.00	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	6,211,297.00	6,247,884.00	1,685,782.00	6,247,884.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	29,852,261.00	27,920,175.00	8,269,650.00	27,920,175.00	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			55,415,655.00	55,022,612.00	15,274,582.13	55,022,612.00	0.00	0.0%
TOTAL, REVENUES			82,376,756.00	86,215,279.00	18,757,516.61	86,215,279.00	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	11,505,191.00	11,286,549.00	3,102,539.50	11,286,549.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,455,552.00	1,399,231.00	439,935.49	1,399,231.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,989,707.00	5,926,858.00	1,915,802.39	5,926,858.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,950,450.00	18,612,638.00	5,458,277.38	18,612,638.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,855,879.00	8,387,312.00	1,994,094.78	8,387,312.00	0.00	0.0%
Classified Support Salaries		2200	763,787.00	1,079,088.00	242,003.69	1,079,088.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,646,950.00	3,243,243.00	960,009.88	3,243,243.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,816,930.00	4,752,456.00	1,542,932.72	4,752,456.00	0.00	0.0%
Other Classified Salaries		2900	7,583,791.00	7,786,911.00	2,128,303.18	7,786,911.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,667,337.00	25,249,010.00	6,867,344.25	25,249,010.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,684,823.00	4,594,070.00	759,083.46	4,594,070.00	0.00	0.0%
PERS		3201-3202	4,609,502.00	4,519,718.00	1,197,585.98	4,519,718.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,057,858.00	2,102,418.00	592,818.70	2,102,418.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,449,615.00	5,149,668.00	1,443,166.06	5,149,668.00	0.00	0.0%
Unemployment Insurance		3501-3502	21,725.00	22,436.00	6,159.89	22,436.00	0.00	0.0%
Workers' Compensation		3601-3602	825,588.00	792,776.00	220,905.50	792,776.00	0.00	0.0%
OPEB, Allocated		3701-3702	218,172.00	219,332.00	61,578.58	219,332.00	0.00	0.0%
OPEB, Active Employees		3751-3752	563,022.00	546,948.00	149,296.49	546,948.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	811.90	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,430,305.00	17,947,366.00	4,431,406.56	17,947,366.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	80,916.00	82,930.00	0.00	82,930.00	0.00	0.0%
Books and Other Reference Materials		4200	59,521.00	66,539.00	11,160.72	66,539.00	0.00	0.0%
Materials and Supplies		4300	1,707,947.00	2,326,255.00	392,474.48	2,326,255.00	0.00	0.0%
Noncapitalized Equipment		4400	276,974.00	382,890.00	191,025.50	382,890.00	0.00	0.0%
Food		4700	38,000.00	38,000.00	7,772.26	38,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,163,358.00	2,896,614.00	602,432.96	2,896,614.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,051,367.00	8,341,125.00	1,163,549.24	8,341,125.00	0.00	0.0%
Travel and Conferences		5200	969,284.00	1,017,492.00	247,479.44	1,017,492.00	0.00	0.0%
Dues and Memberships		5300	90,755.00	87,404.00	36,329.11	87,404.00	0.00	0.0%
Insurance		5400-5450	158,167.00	186,546.00	0.00	186,546.00	0.00	0.0%
Operations and Housekeeping Services		5500	367,259.00	421,134.00	79,192.35	421,134.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,401,024.00	2,466,712.00	383,907.31	2,466,712.00	0.00	0.0%
Transfers of Direct Costs		5710	3,046,307.00	3,069,138.00	2,405,314.95	3,069,138.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,809,717.00	5,569,780.00	616,563.72	5,569,780.00	0.00	0.0%
Communications		5900	263,078.00	284,514.00	59,227.73	284,514.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,156,958.00	21,443,845.00	4,991,563.85	21,443,845.00	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	30,705.00	233,730.00	160,243.42	233,730.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	75,120.00	20,000.00	75,120.00	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	74,122.00	202,609.00	14,605.56	202,609.00	0.00	0.0%
Equipment Replacement		6500	0.00	93,447.00	0.00	93,447.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			104,827.00	604,906.00	194,848.98	604,906.00	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	36,102.00	67,097.00	6,797.00	67,097.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	7,986.00	7,718.00	2,914.52	7,718.00	0.00	0.0%
Other Debt Service - Principal		7439	60,611.00	58,358.00	22,413.66	58,358.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,699.00	133,173.00	32,125.18	133,173.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,970,535.00	7,064,378.00	977,106.45	7,064,378.00	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			6,970,535.00	7,064,378.00	977,106.45	7,064,378.00	0.00	0.0%
TOTAL, EXPENDITURES			90,548,469.00	93,951,930.00	23,555,105.61	93,951,930.00	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	162,000.00	167,000.00	0.00	167,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,000.00	167,000.00	0.00	167,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		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	6,751,076.00	6,804,486.00	2,362,942.00	6,804,486.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(206,365.00)	(221,028.00)	0.00	(221,028.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,544,711.00	6,583,458.00	2,362,942.00	6,583,458.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,382,711.00	6,416,458.00	2,362,942.00	6,416,458.00	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	38,769,583.00	36,690,620.00	7,470,110.47	36,690,620.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,116,544.00	9,847,310.00	674,578.63	9,847,310.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,164,558.00	22,649,751.00	4,598,129.47	22,649,751.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,570,999.00	82,664,983.00	20,322,050.25	82,664,983.00	0.00	0.0%
5) TOTAL, REVENUES			149,621,684.00	151,852,664.00	33,064,868.82	151,852,664.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,002,837.00	28,020,172.00	8,456,488.95	28,020,172.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,319,847.00	43,197,892.00	12,566,298.77	43,197,892.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,503,747.00	29,026,468.00	7,654,266.82	29,026,468.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,152,334.00	5,238,598.00	1,017,593.19	5,238,598.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,848,776.00	40,489,648.00	7,373,636.04	40,489,648.00	0.00	0.0%
6) Capital Outlay		6000-6999	25,317,309.00	27,855,857.00	4,598,550.75	27,855,857.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	620,469.00	652,992.00	170,577.35	652,992.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,281,983.00)	(1,333,260.00)	(223,536.52)	(1,333,260.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			166,483,336.00	173,148,367.00	41,613,875.35	173,148,367.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,861,652.00)	(21,295,703.00)	(8,549,006.53)	(21,295,703.00)		
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	628,915.00	640,694.00	0.00	640,694.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	10,207.00	9,934.10	10,207.00	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			(628,915.00)	(630,487.00)	9,934.10	(630,487.00)		

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)			(17,490,567.00)	(21,926,190.00)	(8,539,072.43)	(21,926,190.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	118,756,962.00	125,233,930.00		125,233,931.53	1.53	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118,756,962.00	125,233,930.00		125,233,931.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,756,962.00	125,233,930.00		125,233,931.53		
2) Ending Balance, June 30 (E + F1e)			101,266,395.00	103,307,740.00		103,307,741.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	2,825.00	2,825.00		2,825.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	25,270,010.00	27,507,132.00		27,507,133.26		
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	59,795,664.00	61,257,917.00		61,257,917.38		
QZABs	0000	9780	1,358,815.00					
Court/Community Schools	0000	9780	529,959.00					
Buildings	0000	9780	4,846,341.00					
CEDR & Ed-Join	0000	9780	3,304,538.00					
Apprenticeship	0000	9780	2,222,736.00					
Deferred Maintenance	0000	9780	9,439,217.00					
Education Services	0000	9780	436,956.00					
Mandated Costs	0000	9780	3,868,618.00					
Misc Ending Balances & Reserves	0000	9780	33,038,611.00					
Lottery	1100	9780	749,873.00					
QZABs	0000	9780		1,359,502.00				
Buildings	0000	9780		5,634,895.00				
CEDR & Ed-Join	0000	9780		2,976,254.00				
Apprenticeship	0000	9780		2,757,374.00				
Deferred Maintenance	0000	9780		9,509,366.00				
Education Services	0000	9780		615,346.00				
Mandated Costs	0000	9780		3,570,813.00				
Misc Ending Balances & Reserves	0000	9780		34,099,657.00				
Lottery	1100	9780		734,710.00				
QZABs	0000	9780				1,359,502.00		
Buildings	0000	9780				5,634,895.00		
CEDR & Ed-Join	0000	9780				2,976,254.00		
Apprenticeship	0000	9780				2,757,374.00		
Deferred Maintenance	0000	9780				9,509,366.00		
Education Services	0000	9780				615,346.00		
Mandated Costs	0000	9780				3,570,813.00		
Misc Ending Balances & Reserves	0000	9780				34,099,657.00		
Lottery	1100	9780				734,710.38		
e) Unassigned/Unappropriated								

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)
Reserve for Economic Uncertainties		9789	3,342,246.00	3,496,637.00		3,496,637.00		
Unassigned/Unappropriated Amount		9790	12,855,650.00	11,043,229.00		11,043,228.89		

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	21,187,680.00	18,370,007.00	5,904,524.00	18,370,007.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,207,366.00	5,395,212.00	1,445,025.00	5,395,212.00	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	88,842.00	86,589.00	0.00	86,589.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,992,275.00	10,785,063.00	11,665.52	10,785,063.00	0.00	0.0%
Unsecured Roll Taxes		8042	528,559.00	588,498.00	708.43	588,498.00	0.00	0.0%
Prior Years' Taxes		8043	10,989.00	12,497.00	498.90	12,497.00	0.00	0.0%
Supplemental Taxes		8044	298,717.00	368,380.00	107,688.62	368,380.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,684,791.00	2,627,697.00	0.00	2,627,697.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	535,214.00	403,055.00	0.00	403,055.00	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			40,534,448.00	38,637,013.00	7,470,110.47	38,637,013.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	3,442,501.00	3,448,819.00	0.00	3,448,819.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(5,207,366.00)	(5,395,212.00)	0.00	(5,395,212.00)	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			38,769,583.00	36,690,620.00	7,470,110.47	36,690,620.00	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	1,400,282.00	1,406,684.00	0.00	1,406,684.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,017,047.00	1,031,486.00	0.00	1,031,486.00	0.00	0.0%
Child Nutrition Programs		8220	251,415.00	251,415.00	1,076.34	251,415.00	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	939,712.00	970,750.00	231,605.99	970,750.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	712,728.00	715,445.00	163,903.27	715,445.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	65,411.00	70,634.00	15,792.00	70,634.00	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 Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	85,693.00	79,636.00	0.00	79,636.00	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, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630							
Other NCLB / Every Student Succeeds Act		8290	4,401,360.00	5,089,886.00	175,348.64	5,089,886.00	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	242,896.00	231,374.00	86,852.39	231,374.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,116,544.00	9,847,310.00	674,578.63	9,847,310.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	3,124,503.00	3,126,204.00	866,852.00	3,126,204.00	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	4,661,552.00	4,803,579.00	1,799,840.00	4,803,579.00	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	24,798.00	24,798.00	74.58	24,798.00	0.00	0.0%
Mandated Costs Reimbursements		8550	259,608.00	261,803.00	0.00	261,803.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	453,622.00	442,131.00	13,991.59	442,131.00	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	1,976,221.00	2,520,671.00	2,731.94	2,520,671.00	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	118,314.00	118,314.00	0.00	118,314.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	503,422.00	494,458.00	59,781.27	494,458.00	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	8,042,518.00	10,857,793.00	1,854,858.09	10,857,793.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,164,558.00	22,649,751.00	4,598,129.47	22,649,751.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	175,142.00	175,142.00	0.00	175,142.00	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	0.00	10,900.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	24,500.00	24,500.00	0.00	24,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,385,817.00	2,385,817.00	106,977.52	2,385,817.00	0.00	0.0%
Interest		8660	2,287,171.00	2,287,171.00	716,983.41	2,287,171.00	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	4,703,766.00	4,703,766.00	1,443,199.80	4,703,766.00	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	28,141,298.00	29,652,960.00	7,494,848.15	29,652,960.00	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	2,015.37	0.00	0.00	0.0%
Tuition		8710	14,990,144.00	15,504,552.00	2,288,376.00	15,504,552.00	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	29,852,261.00	27,920,175.00	8,269,650.00	27,920,175.00	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			82,570,999.00	82,664,983.00	20,322,050.25	82,664,983.00	0.00	0.0%
TOTAL, REVENUES			149,621,684.00	151,852,664.00	33,064,868.82	151,852,664.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,124,186.00	17,149,529.00	4,872,971.07	17,149,529.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,455,552.00	1,399,231.00	439,935.49	1,399,231.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,418,099.00	9,466,412.00	3,135,582.39	9,466,412.00	0.00	0.0%
Other Certificated Salaries		1900	5,000.00	5,000.00	8,000.00	5,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,002,837.00	28,020,172.00	8,456,488.95	28,020,172.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,858,279.00	8,388,781.00	1,994,094.78	8,388,781.00	0.00	0.0%
Classified Support Salaries		2200	2,300,418.00	2,728,874.00	611,746.62	2,728,874.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,117,615.00	9,894,533.00	3,198,920.35	9,894,533.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,443,590.00	13,255,699.00	4,310,979.78	13,255,699.00	0.00	0.0%
Other Classified Salaries		2900	8,599,945.00	8,930,005.00	2,450,557.24	8,930,005.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			42,319,847.00	43,197,892.00	12,566,298.77	43,197,892.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,382,935.00	6,249,300.00	1,166,570.75	6,249,300.00	0.00	0.0%
PERS		3201-3202	7,862,565.00	7,726,519.00	2,141,649.16	7,726,519.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,439,748.00	3,497,013.00	1,033,242.98	3,497,013.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,086,192.00	8,860,533.00	2,543,266.72	8,860,533.00	0.00	0.0%
Unemployment Insurance		3501-3502	80,902.00	81,929.00	16,209.19	81,929.00	0.00	0.0%
Workers' Compensation		3601-3602	1,331,411.00	1,287,629.00	376,644.74	1,287,629.00	0.00	0.0%
OPEB, Allocated		3701-3702	350,192.00	355,372.00	105,032.46	355,372.00	0.00	0.0%
OPEB, Active Employees		3751-3752	933,337.00	931,708.00	264,919.87	931,708.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,465.00	36,465.00	6,730.95	36,465.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,503,747.00	29,026,468.00	7,654,266.82	29,026,468.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	81,166.00	83,180.00	0.00	83,180.00	0.00	0.0%
Books and Other Reference Materials		4200	112,859.00	104,272.00	25,286.60	104,272.00	0.00	0.0%
Materials and Supplies		4300	3,146,374.00	4,092,137.00	673,158.62	4,092,137.00	0.00	0.0%
Noncapitalized Equipment		4400	773,935.00	921,009.00	311,375.71	921,009.00	0.00	0.0%
Food		4700	38,000.00	38,000.00	7,772.26	38,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,152,334.00	5,238,598.00	1,017,593.19	5,238,598.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,339,537.00	14,669,497.00	2,277,170.09	14,669,497.00	0.00	0.0%
Travel and Conferences		5200	1,608,049.00	1,595,408.00	401,106.22	1,595,408.00	0.00	0.0%
Dues and Memberships		5300	193,662.00	192,128.00	107,173.73	192,128.00	0.00	0.0%
Insurance		5400-5450	442,530.00	492,789.00	564,674.60	492,789.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,278,995.00	1,309,297.00	348,210.09	1,309,297.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,602,325.00	6,854,080.00	1,503,071.63	6,854,080.00	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	12,000.00	12,000.00	1,138.00	12,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,264,907.00	14,260,276.00	2,043,434.23	14,260,276.00	0.00	0.0%
Communications		5900	1,106,771.00	1,104,173.00	127,657.45	1,104,173.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,848,776.00	40,489,648.00	7,373,636.04	40,489,648.00	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	302,128.00	712,389.00	227,306.33	712,389.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,457,896.00	25,748,876.00	4,099,401.72	25,748,876.00	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	455,785.00	1,199,645.00	271,842.70	1,199,645.00	0.00	0.0%
Equipment Replacement		6500	101,500.00	194,947.00	0.00	194,947.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,317,309.00	27,855,857.00	4,598,550.75	27,855,857.00	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	36,102.00	67,097.00	6,797.00	67,097.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	102,729.00	102,928.00	45,816.32	102,928.00	0.00	0.0%
Other Debt Service - Principal		7439	481,638.00	482,967.00	117,964.03	482,967.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			620,469.00	652,992.00	170,577.35	652,992.00	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	(1,281,983.00)	(1,333,260.00)	(223,536.52)	(1,333,260.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,281,983.00)	(1,333,260.00)	(223,536.52)	(1,333,260.00)	0.00	0.0%
TOTAL, EXPENDITURES			166,483,336.00	173,148,367.00	41,613,875.35	173,148,367.00	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	234,153.00	234,153.00	0.00	234,153.00	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	394,762.00	406,541.00	0.00	406,541.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			628,915.00	640,694.00	0.00	640,694.00	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 Disposal of Capital Assets		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	10,207.00	9,934.10	10,207.00	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	10,207.00	9,934.10	10,207.00	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)			(628,915.00)	(630,487.00)	9,934.10	(630,487.00)	0.00	0.0%

Resource	Description	2019-20 Projected Year Totals
5640	Medi-Cal Billing Option	553,945.12
6300	Lottery: Instructional Materials	606,930.19
6355	Direct Support Professional Training Program	37,340.69
6500	Special Education	14,313,482.50
6512	Special Ed: Mental Health Services	690,449.58
7311	Classified School Employee Professional De	72,218.00
7510	Low-Performing Students Block Grant	12,844.00
9010	Other Restricted Local	11,219,923.18
Total, Restricted Balance		<u>27,507,133.26</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	28,779,861.00	27,558,722.00	6,392,247.00	27,558,722.00	0.00	0.0%
2) Federal Revenue		8100-8299	344,884.00	342,631.00	83,969.17	342,631.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,361,300.00	1,401,705.00	20,540.48	1,401,705.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155,375.00	187,858.00	71,396.80	187,858.00	0.00	0.0%
5) TOTAL, REVENUES			30,641,420.00	29,490,916.00	6,568,153.45	29,490,916.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,467,326.00	10,505,517.00	3,109,397.75	10,505,517.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,453,658.00	3,250,194.00	1,016,843.68	3,250,194.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,410,079.00	6,147,127.00	1,548,235.74	6,147,127.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,856,998.00	1,813,626.00	333,485.04	1,813,626.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,465,547.00	9,390,223.00	759,975.62	9,390,223.00	0.00	0.0%
6) Capital Outlay		6000-6999	410,684.00	410,684.00	0.00	410,684.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,054.00	21,033.00	5,350.42	21,033.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	46,812.00	46,054.00	611.36	46,054.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,132,158.00	31,584,458.00	6,773,899.61	31,584,458.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(490,738.00)	(2,093,542.00)	(205,746.16)	(2,093,542.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	162,000.00	167,000.00	0.00	167,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			162,000.00	167,000.00	0.00	167,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(328,738.00)	(1,926,542.00)	(205,746.16)	(1,926,542.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,761,355.00	5,533,041.00		5,533,042.18	1.18	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,761,355.00	5,533,041.00		5,533,042.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,761,355.00	5,533,041.00		5,533,042.18		
2) Ending Balance, June 30 (E + F1e)			5,432,617.00	3,606,499.00		3,606,500.18		
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			36,908.00	80,700.00		80,700.65		
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	5,395,709.00	3,525,799.00		3,525,799.53		
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								
Principal Apportionment								
State Aid - Current Year		8011	19,141,844.00	17,962,346.00	5,340,961.00	17,962,346.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,976,942.00	4,036,136.00	1,047,828.00	4,036,136.00	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	1,764,865.00	1,946,393.00	0.00	1,946,393.00	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	3,896,210.00	3,613,847.00	3,458.00	3,613,847.00	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			28,779,861.00	27,558,722.00	6,392,247.00	27,558,722.00	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 Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student 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, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	344,884.00	342,631.00	83,969.17	342,631.00	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			344,884.00	342,631.00	83,969.17	342,631.00	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	94,089.00	94,089.00	0.00	94,089.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	560,979.00	568,578.00	20,397.48	568,578.00	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	706,232.00	739,038.00	143.00	739,038.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,361,300.00	1,401,705.00	20,540.48	1,401,705.00	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	125,375.00	125,375.00	33,665.00	125,375.00	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	30,000.00	62,483.00	37,731.80	62,483.00	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			155,375.00	187,858.00	71,396.80	187,858.00	0.00	0.0%
TOTAL, REVENUES			30,641,420.00	29,490,916.00	6,568,153.45	29,490,916.00		

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	9,092,941.00	9,187,339.00	2,656,573.90	9,187,339.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	213,805.00	215,305.00	75,890.50	215,305.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,160,580.00	1,102,873.00	376,933.35	1,102,873.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,467,326.00	10,505,517.00	3,109,397.75	10,505,517.00	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	116,696.00	116,648.00	36,303.05	116,648.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	571,120.00	466,678.00	164,575.17	466,678.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,654,440.00	1,583,772.00	515,797.73	1,583,772.00	0.00	0.0%
Other Classified Salaries		2900	1,111,402.00	1,083,096.00	300,167.73	1,083,096.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,453,658.00	3,250,194.00	1,016,843.68	3,250,194.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,497,096.00	2,409,640.00	473,245.25	2,409,640.00	0.00	0.0%
PERS		3201-3202	750,805.00	667,076.00	199,364.86	667,076.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	429,654.00	411,383.00	125,644.35	411,383.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,164,807.00	2,114,043.00	593,767.89	2,114,043.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,972.00	6,920.00	2,067.84	6,920.00	0.00	0.0%
Workers' Compensation		3601-3602	263,495.00	246,593.00	73,963.42	246,593.00	0.00	0.0%
OPEB, Allocated		3701-3702	69,820.00	68,798.00	20,629.99	68,798.00	0.00	0.0%
OPEB, Active Employees		3751-3752	227,430.00	222,674.00	59,238.66	222,674.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	313.48	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,410,079.00	6,147,127.00	1,548,235.74	6,147,127.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	137,432.00	119,295.00	46,535.38	119,295.00	0.00	0.0%
Books and Other Reference Materials		4200	275,000.00	275,361.00	58,806.89	275,361.00	0.00	0.0%
Materials and Supplies		4300	888,456.00	859,149.00	200,612.97	859,149.00	0.00	0.0%
Noncapitalized Equipment		4400	556,110.00	559,821.00	27,529.80	559,821.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,856,998.00	1,813,626.00	333,485.04	1,813,626.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	95,176.00	95,176.00	(4,663.69)	95,176.00	0.00	0.0%
Travel and Conferences		5200	108,424.00	101,266.00	20,750.53	101,266.00	0.00	0.0%
Dues and Memberships		5300	24,017.00	25,213.00	6,910.24	25,213.00	0.00	0.0%
Insurance		5400-5450	127,306.00	152,872.00	1,541.00	152,872.00	0.00	0.0%
Operations and Housekeeping Services		5500	579,087.00	618,591.00	181,419.51	618,591.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,610,630.00	2,694,790.00	295,823.41	2,694,790.00	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	(12,000.00)	(12,000.00)	(1,138.00)	(12,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,831,062.00	5,612,324.00	235,755.64	5,612,324.00	0.00	0.0%
Communications		5900	101,845.00	101,991.00	23,576.98	101,991.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,465,547.00	9,390,223.00	759,975.62	9,390,223.00	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	200,000.00	0.00	200,000.00	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	210,684.00	210,684.00	0.00	210,684.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			410,684.00	410,684.00	0.00	410,684.00	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	2,445.00	2,428.00	617.39	2,428.00	0.00	0.0%
Other Debt Service - Principal		7439	18,609.00	18,605.00	4,733.03	18,605.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,054.00	21,033.00	5,350.42	21,033.00	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	46,812.00	46,054.00	611.36	46,054.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			46,812.00	46,054.00	611.36	46,054.00	0.00	0.0%
TOTAL, EXPENDITURES			31,132,158.00	31,584,458.00	6,773,899.61	31,584,458.00		

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	162,000.00	167,000.00	0.00	167,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			162,000.00	167,000.00	0.00	167,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			162,000.00	167,000.00	0.00	167,000.00		

Resource	Description	2019/20 Projected Year Totals
6300	Lottery: Instructional Materials	31,562.88
7510	Low-Performing Students Block Grant	1,605.36
9010	Other Restricted Local	47,532.41
Total, Restricted Balance		<u>80,700.65</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	12,097,209.00	12,065,028.00	0.00	12,065,028.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,961,667.00	37,991,542.00	11,363,594.00	37,991,542.00	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			49,058,876.00	50,056,570.00	11,363,594.00	50,056,570.00		
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	49,058,876.00	50,056,570.00	11,363,594.00	50,056,570.00	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			49,058,876.00	50,056,570.00	11,363,594.00	50,056,570.00		
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	12,097,209.00	12,065,028.00	0.00	12,065,028.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,097,209.00	12,065,028.00	0.00	12,065,028.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	32,440,129.00	33,470,004.00	9,103,894.00	33,470,004.00	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	4,521,538.00	4,521,538.00	2,259,700.00	4,521,538.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,961,667.00	37,991,542.00	11,363,594.00	37,991,542.00	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			49,058,876.00	50,056,570.00	11,363,594.00	50,056,570.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	13,105,616.00	13,060,634.00	616,927.00	13,060,634.00	0.00	0.0%
To County Offices		7212	3,513,131.00	3,525,932.00	1,642,773.00	3,525,932.00	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	3,177,666.00	5,867,841.00	894,152.00	5,867,841.00	0.00	0.0%
To County Offices	6500	7222	29,262,463.00	27,602,163.00	8,209,742.00	27,602,163.00	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)			49,058,876.00	50,056,570.00	11,363,594.00	50,056,570.00	0.00	0.0%
TOTAL, EXPENDITURES			49,058,876.00	50,056,570.00	11,363,594.00	50,056,570.00		

Resource	Description	2019/20 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	213,652.00	219,466.00	108,836.00	219,466.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,000.00	17,000.00	1,512.00	17,000.00	0.00	0.0%
5) TOTAL, REVENUES			245,652.00	236,466.00	110,348.00	236,466.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	211,808.00	239,084.00	66,288.38	239,084.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,891.00	39,715.00	9,127.65	39,715.00	0.00	0.0%
3) Employee Benefits		3000-3999	135,907.00	125,526.00	27,725.02	125,526.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,252.00	12,918.00	6,171.81	12,918.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,479.00	21,738.00	2,460.82	21,738.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,294.00	1,294.00	323.16	1,294.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,783.00	40,732.00	0.00	40,732.00	0.00	0.0%
9) TOTAL, EXPENDITURES			478,414.00	481,007.00	112,096.84	481,007.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(232,762.00)	(244,541.00)	(1,748.84)	(244,541.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	232,762.00	239,541.00	0.00	239,541.00	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			232,762.00	239,541.00	0.00	239,541.00		

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	(5,000.00)	(1,748.84)	(5,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	23,925.00		23,925.45	0.45	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	23,925.00		23,925.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	23,925.00		23,925.45		
2) Ending Balance, June 30 (E + F1e)			0.00	18,925.00		18,925.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	6,040.00		6,040.00		
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	12,885.00		12,885.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	186,477.00	194,137.00	0.00	194,137.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	108,836.00	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 Program	6391	8590	6,040.00	6,040.00	0.00	6,040.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,135.00	19,289.00	0.00	19,289.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			213,652.00	219,466.00	108,836.00	219,466.00	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	2.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	32,000.00	17,000.00	1,510.00	17,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,000.00	17,000.00	1,512.00	17,000.00	0.00	0.0%
TOTAL, REVENUES			245,652.00	236,466.00	110,348.00	236,466.00		

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	211,808.00	211,808.00	56,966.39	211,808.00	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	0.00	27,276.00	9,321.99	27,276.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			211,808.00	239,084.00	66,288.38	239,084.00	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	15,266.00	15,266.00	5,384.83	15,266.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,625.00	24,449.00	3,742.82	24,449.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,891.00	39,715.00	9,127.65	39,715.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	60,554.00	60,196.00	10,546.54	60,196.00	0.00	0.0%
PERS		3201-3202	10,760.00	7,698.00	1,543.53	7,698.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,229.00	6,386.00	1,576.56	6,386.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	46,022.00	40,113.00	11,159.85	40,113.00	0.00	0.0%
Unemployment Insurance		3501-3502	135.00	141.00	36.72	141.00	0.00	0.0%
Workers' Compensation		3601-3602	5,123.00	5,052.00	1,315.68	5,052.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,353.00	1,397.00	366.99	1,397.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,731.00	4,543.00	1,177.11	4,543.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	2.04	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			135,907.00	125,526.00	27,725.02	125,526.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,092.00	218.00	1,092.00	0.00	0.0%
Materials and Supplies		4300	8,252.00	11,158.00	5,286.73	11,158.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	668.00	667.08	668.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,252.00	12,918.00	6,171.81	12,918.00	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	1,000.00	1,000.00	83.52	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	639.00	564.00	0.00	564.00	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	1,300.00	1,484.00	252.90	1,484.00	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	16,400.00	16,400.00	1,220.00	16,400.00	0.00	0.0%
Communications		5900	2,140.00	2,290.00	904.40	2,290.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,479.00	21,738.00	2,460.82	21,738.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	152.00	152.00	37.77	152.00	0.00	0.0%
Other Debt Service - Principal		7439	1,142.00	1,142.00	285.39	1,142.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,294.00	1,294.00	323.16	1,294.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	40,783.00	40,732.00	0.00	40,732.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,783.00	40,732.00	0.00	40,732.00	0.00	0.0%
TOTAL, EXPENDITURES			478,414.00	481,007.00	112,096.84	481,007.00		

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	232,762.00	239,541.00	0.00	239,541.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			232,762.00	239,541.00	0.00	239,541.00	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)			232,762.00	239,541.00	0.00	239,541.00		

Resource	Description	2019/20 Projected Year Totals
6391	Adult Education Program	6,040.00
Total, Restricted Balance		<u>6,040.00</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	47,941,005.00	46,530,240.00	6,774,599.47	46,530,240.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,440,890.00	13,668,979.00	4,711,697.27	13,668,979.00	0.00	0.0%
4) Other Local Revenue		8600-8799	416,741.00	474,739.00	54,714.23	474,739.00	0.00	0.0%
5) TOTAL, REVENUES			60,798,636.00	60,673,958.00	11,541,010.97	60,673,958.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,469,811.00	1,336,906.00	441,256.07	1,336,906.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,932,752.00	3,028,310.00	1,016,379.57	3,028,310.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,092,355.00	2,006,043.00	599,193.82	2,006,043.00	0.00	0.0%
4) Books and Supplies		4000-4999	401,360.00	614,089.00	42,054.98	614,089.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,404,875.00	50,140,198.00	8,844,562.82	50,140,198.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,544,105.00	2,541,997.00	(135,309.10)	2,541,997.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,743.00	7,997.00	1,092.95	7,997.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,194,388.00	1,246,474.00	222,925.16	1,246,474.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,047,389.00	60,922,014.00	11,032,156.27	60,922,014.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(248,753.00)	(248,056.00)	508,854.70	(248,056.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	234,153.00	234,153.00	0.00	234,153.00	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			234,153.00	234,153.00	0.00	234,153.00		

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)			(14,600.00)	(13,903.00)	508,854.70	(13,903.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	612,194.00	1,499,826.00		1,499,826.35	0.35	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			612,194.00	1,499,826.00		1,499,826.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			612,194.00	1,499,826.00		1,499,826.35		
2) Ending Balance, June 30 (E + F1e)			597,594.00	1,485,923.00		1,485,923.35		
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	597,594.00	1,485,923.00		1,485,923.35		
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	47,941,005.00	46,530,240.00	6,774,599.47	46,530,240.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			47,941,005.00	46,530,240.00	6,774,599.47	46,530,240.00	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	9,990,620.00	11,173,156.00	4,156,098.00	11,173,156.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,450,270.00	2,495,823.00	555,599.27	2,495,823.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,440,890.00	13,668,979.00	4,711,697.27	13,668,979.00	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	0.00	38,624.00	25,431.00	38,624.00	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	416,741.00	436,115.00	29,033.23	436,115.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	250.00	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			416,741.00	474,739.00	54,714.23	474,739.00	0.00	0.0%
TOTAL, REVENUES			60,798,636.00	60,673,958.00	11,541,010.97	60,673,958.00		

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	1,469,811.00	1,336,906.00	441,256.07	1,336,906.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,469,811.00	1,336,906.00	441,256.07	1,336,906.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,665,782.00	1,681,141.00	585,049.93	1,681,141.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	835,420.00	844,734.00	279,683.03	844,734.00	0.00	0.0%
Other Classified Salaries		2900	431,550.00	502,435.00	151,646.61	502,435.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,932,752.00	3,028,310.00	1,016,379.57	3,028,310.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	376,946.00	375,140.00	81,969.45	375,140.00	0.00	0.0%
PERS		3201-3202	585,308.00	542,723.00	171,547.83	542,723.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	243,758.00	224,939.00	75,553.37	224,939.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	705,810.00	686,162.00	213,018.93	686,162.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,215.00	2,224.00	733.78	2,224.00	0.00	0.0%
Workers' Compensation		3601-3602	83,377.00	78,518.00	26,127.95	78,518.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,202.00	21,847.00	7,285.72	21,847.00	0.00	0.0%
OPEB, Active Employees		3751-3752	72,739.00	74,490.00	22,897.77	74,490.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	59.02	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,092,355.00	2,006,043.00	599,193.82	2,006,043.00	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	72,247.00	96,794.00	9,282.34	96,794.00	0.00	0.0%
Materials and Supplies		4300	245,116.00	421,107.00	31,512.90	421,107.00	0.00	0.0%
Noncapitalized Equipment		4400	83,997.00	96,188.00	1,259.74	96,188.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			401,360.00	614,089.00	42,054.98	614,089.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	43,864,170.00	43,021,995.00	8,305,763.40	43,021,995.00	0.00	0.0%
Travel and Conferences		5200	224,057.00	270,654.00	31,972.97	270,654.00	0.00	0.0%
Dues and Memberships		5300	9,574.00	17,612.00	6,606.58	17,612.00	0.00	0.0%
Insurance		5400-5450	41,978.00	77,402.00	0.00	77,402.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,097.00	64,119.00	7,720.30	64,119.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	361,563.00	536,953.00	65,399.76	536,953.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,806,337.00	6,110,799.00	419,874.08	6,110,799.00	0.00	0.0%
Communications		5900	37,099.00	40,664.00	7,225.73	40,664.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,404,875.00	50,140,198.00	8,844,562.82	50,140,198.00	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	2,544,105.00	2,541,997.00	(207,641.83)	2,541,997.00	0.00	0.0%
Equipment		6400	0.00	0.00	72,332.73	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,544,105.00	2,541,997.00	(135,309.10)	2,541,997.00	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	956.00	931.00	127.77	931.00	0.00	0.0%
Other Debt Service - Principal		7439	6,787.00	7,066.00	965.18	7,066.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,743.00	7,997.00	1,092.95	7,997.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,194,388.00	1,246,474.00	222,925.16	1,246,474.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,194,388.00	1,246,474.00	222,925.16	1,246,474.00	0.00	0.0%
TOTAL, EXPENDITURES			61,047,389.00	60,922,014.00	11,032,156.27	60,922,014.00		

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	234,153.00	234,153.00	0.00	234,153.00	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			234,153.00	234,153.00	0.00	234,153.00	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)			234,153.00	234,153.00	0.00	234,153.00		

Resource	Description	2019/20 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	1,236,202.31
9010	Other Restricted Local	249,721.04
Total, Restricted Balance		<u>1,485,923.35</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	1,707,457.00	1,709,424.00	497,950.21	1,709,424.00	0.00	0.0%
5) TOTAL, REVENUES			1,707,457.00	1,709,424.00	497,950.21	1,709,424.00		
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	778,771.00	1,207,734.00	653,286.98	1,207,734.00	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			778,771.00	1,207,734.00	653,286.98	1,207,734.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			928,686.00	501,690.00	(155,336.77)	501,690.00		
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)			928,686.00	501,690.00	(155,336.77)	501,690.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,669,822.00	1,567,524.00		1,567,524.34	0.34	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,669,822.00	1,567,524.00		1,567,524.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,669,822.00	1,567,524.00		1,567,524.34		
2) Ending Net Position, June 30 (E + F1e)			4,598,508.00	2,069,214.00		2,069,214.34		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	4,533,561.00	2,004,267.00		2,004,267.04		
c) Unrestricted Net Position		9790	64,947.00	64,947.00		64,947.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	28,561.00	28,561.00	7,515.00	28,561.00	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								
In-District Premiums/Contributions		8674	1,678,896.00	1,680,863.00	490,435.21	1,680,863.00	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			1,707,457.00	1,709,424.00	497,950.21	1,709,424.00	0.00	0.0%
TOTAL, REVENUES			1,707,457.00	1,709,424.00	497,950.21	1,709,424.00		

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	778,771.00	1,207,734.00	653,286.98	1,207,734.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			778,771.00	1,207,734.00	653,286.98	1,207,734.00	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			778,771.00	1,207,734.00	653,286.98	1,207,734.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	2,004,267.04
Total, Restricted Net Position		<u>2,004,267.04</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	0.00	7,998,217.00		7,998,216.60	(0.40)	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	7,998,217.00		7,998,216.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	7,998,217.00		7,998,216.60		
2) Ending Net Position, June 30 (E + F1e)			0.00	7,998,217.00		7,998,216.60		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	7,998,217.00		7,998,216.60		
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	2019/20 Projected Year Totals
9010	Other Restricted Local	7,998,216.60
Total, Restricted Net Position		<u>7,998,216.60</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	141.00	122.00	123.00	122.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,020.00	899.00	900.00	899.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,161.00	1,021.00	1,023.00	1,021.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	195.00	237.00	237.00	237.00	0.00	0%
b. Special Education-Special Day Class	578.51	578.51	578.51	578.51	0.00	0%
c. Special Education-NPS/LCI	5.31	4.81	4.81	4.81	0.00	0%
d. Special Education Extended Year	40.49	40.49	40.49	40.49	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)	819.31	860.81	860.81	860.81	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,980.31	1,881.81	1,883.81	1,881.81	0.00	0%
4. Adults in Correctional Facilities	136.00	92.00	90.00	92.00	0.00	0%
5. County Operations Grant ADA	140,957.40	142,374.96	142,374.96	142,374.96	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)]	175.00	193.00	185.00	193.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	175.00	193.00	185.00	193.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,457.85	2,342.49	2,342.49	2,342.49	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)	2,457.85	2,342.49	2,342.49	2,342.49	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,632.85	2,535.49	2,527.49	2,535.49	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,632.85	2,535.49	2,527.49	2,535.49	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			123,577,654.66	120,480,978.97	115,901,152.53	118,111,312.62	114,074,266.26	110,548,436.26	118,243,620.26	117,195,178.26
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	1,054,380.00	1,054,380.00	3,342,907.00	1,897,882.00	1,550,297.00	2,631,649.00	1,550,297.00	2,111,841.00
	8020-8079	Property Taxes		120,521.55		39.92	13,671.00	6,122,837.00		
	8080-8099	Miscellaneous Funds								
	8100-8299	Federal Revenue	8,654.44	4,005.26	438,581.40	223,337.53	1,319,548.00	96,148.00	1,590,661.00	135,331.00
	8300-8599	Other State Revenue	531,425.00	532,400.01	3,363,819.97	170,484.49	703,557.00	5,109,215.00	752,539.00	3,498,386.00
	8600-8799	Other Local Revenue	3,184,132.07	3,770,003.48	6,524,969.59	6,842,945.11	5,311,052.00	6,963,104.00	7,204,786.00	6,009,529.00
	8910-8929	Interfund Transfers In								
	8930-8979	All Other Financing Sources	10,206.55	177.55	(450.00)					
TOTAL RECEIPTS			4,788,798.06	5,481,487.85	13,669,827.96	9,134,689.05	8,898,125.00	20,922,953.00	11,098,283.00	11,755,087.00
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	882,708.78	2,404,452.17	2,211,405.19	2,957,922.81	2,316,121.00	2,317,776.00	2,502,229.00	2,218,969.00
	2000-2999	Classified Salaries	2,027,968.66	3,148,858.09	3,165,854.76	4,223,617.26	3,593,594.00	3,675,441.00	3,866,266.00	3,311,485.00
	3000-3999	Employee Benefits	1,303,261.99	2,118,450.78	2,000,829.23	2,231,724.82	2,343,400.00	2,376,718.00	2,363,261.00	2,266,892.00
	4000-4999	Books and Supplies	58,487.27	375,760.95	300,657.07	282,687.90	540,071.00	267,917.00	487,073.00	323,452.00
	5000-5999	Services	880,661.19	1,218,738.66	2,007,288.25	3,266,947.94	1,428,377.00	2,301,742.00	2,576,087.00	2,127,806.00
	6000-6599	Capital Outlay	(83,883.21)	359,261.66	1,926,988.23	2,396,184.07	2,186,689.00	2,252,118.00	933,326.00	763,031.00
	7000-7499	Other Outgo	(21,970.56)	(25,145.85)	102,670.15	(108,512.91)	15,703.00	36,057.00	(581,517.00)	15,370.00
	7600-7629	Interfund Transfers Out								
	7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS			5,047,234.12	9,600,376.46	11,715,692.88	15,250,571.89	12,423,955.00	13,227,769.00	12,146,725.00	11,027,005.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury		(30,265.03)						
	9200-9299	Accounts Receivable	3,740,732.82	1,917,102.97	742,962.39	1,811,629.01				
	9310	Due From Other Funds			5,153,993.52					
	9320	Stores								
	9330	Prepaid Expenditures								
	9340	Other Current Assets								
	9490	Deferred Outflows of Resources								
SUBTOTAL			0.00	3,740,732.82	1,886,837.94	5,896,955.91	1,811,629.01	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	6,578,972.45	2,347,775.77	198,467.22	(267,207.47)				
	9610	Due To Other Funds			4,387,738.99					
	9640	Current Loans								
	9650	Unearned Revenues								
	9690	Deferred Inflows of Resources			1,054,724.69					
SUBTOTAL			0.00	6,578,972.45	2,347,775.77	5,640,930.90	(267,207.47)	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910	Suspense Clearing								
TOTAL BALANCE SHEET ITEMS			0.00	(2,838,239.63)	(460,937.83)	256,025.01	2,078,836.48	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,096,675.69)	(4,579,826.44)	2,210,160.09	(4,037,046.36)	(3,525,830.00)	7,695,184.00	(1,048,442.00)	728,082.00
F. ENDING CASH (A + E)			120,480,978.97	115,901,152.53	118,111,312.62	114,074,266.26	110,548,436.26	118,243,620.26	117,195,178.26	117,923,260.26
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									
		117,923,260.26	110,911,894.26	116,763,123.26	112,560,929.26				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,621,193.00	2,111,841.00	1,605,548.00	1,233,004.53			23,765,219.53	23,765,219.00
Property Taxes	8020-8079	31.00	5,101,841.00	13,671.00	3,499,181.00			14,871,793.47	14,871,794.00
Miscellaneous Funds	8080-8099				(1,946,393.00)			(1,946,393.00)	(1,946,393.00)
Federal Revenue	8100-8299	1,857,094.00	306,579.00	136,839.00	3,730,531.37			9,847,310.00	9,847,310.00
Other State Revenue	8300-8599	1,317,727.00	842,908.00	671,826.00	5,155,463.53			22,649,751.00	22,649,751.00
Other Local Revenue	8600-8799	5,379,914.00	14,955,771.00	6,228,289.00	10,290,487.75			82,664,983.00	82,664,983.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979				272.90			10,207.00	10,207.00
TOTAL RECEIPTS		12,175,959.00	23,318,940.00	8,656,173.00	21,962,548.08	0.00	0.00	151,862,871.00	151,862,871.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,353,272.00	2,336,803.00	2,321,457.00	3,197,056.05			28,020,172.00	28,020,172.00
Classified Salaries	2000-2999	3,688,312.00	3,771,374.00	3,765,122.00	4,959,999.23			43,197,892.00	43,197,892.00
Employee Benefits	3000-3999	2,333,354.00	2,378,710.00	2,360,578.00	4,949,288.18			29,026,468.00	29,026,468.00
Books and Supplies	4000-4999	849,286.00	406,226.00	496,267.00	850,712.81			5,238,598.00	5,238,598.00
Services	5000-5999	7,692,236.00	6,309,993.00	2,871,028.00	7,808,742.96			40,489,648.00	40,489,648.00
Capital Outlay	6000-6599	2,335,524.00	2,250,374.00	1,167,800.00	11,368,444.25			27,855,857.00	27,855,857.00
Other Outgo	7000-7499	(64,661.00)	14,231.00	(123,885.00)	61,393.17			(680,268.00)	(680,268.00)
Interfund Transfers Out	7600-7629	2.00			640,692.00			640,694.00	640,694.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		19,187,325.00	17,467,711.00	12,858,367.00	33,836,328.65	0.00	0.00	173,789,061.00	173,789,061.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(30,265.03)	
Accounts Receivable	9200-9299							8,212,427.19	
Due From Other Funds	9310							5,153,993.52	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	13,336,155.68	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							8,858,007.97	
Due To Other Funds	9610							4,387,738.99	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							1,054,724.69	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,300,471.65	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(964,315.97)	
E. NET INCREASE/DECREASE (B - C + D)									
		(7,011,366.00)	5,851,229.00	(4,202,194.00)	(11,873,780.57)	0.00	0.00	(22,890,505.97)	(21,926,190.00)
F. ENDING CASH (A + E)									
		110,911,894.26	116,763,123.26	112,560,929.26	100,687,148.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								100,687,148.69	

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

Signed: 
County Superintendent or Designee

Date: 12/18/2019

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 18, 2019

Signed: 
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Terrell Martinez

Telephone: (209) 468-4824

Title: Division Director, County Business Services

E-mail: tmartinez@sicoe.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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)						
		142,374.96	0.00%	142,374.96	0.00%	142,374.96
(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. LCF/Revenue Limit Sources	8010-8099	32,754,487.00	2.81%	33,673,903.00	2.79%	34,614,685.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,240,527.00	0.00%	5,240,527.00	0.00%	5,240,527.00
4. Other Local Revenues	8600-8799	27,642,371.00	0.00%	27,642,371.00	0.00%	27,642,371.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	10,207.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,583,458.00)	-4.73%	(6,272,142.00)	-5.48%	(5,928,647.00)
6. Total (Sum lines A1 thru A5c)		59,064,134.00	2.07%	60,284,659.00	2.13%	61,568,936.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,407,534.00		10,037,311.00
b. Step & Column Adjustment				188,151.00		200,746.00
c. Cost-of-Living Adjustment				287,871.00		0.00
d. Other Adjustments				153,755.00		(395,342.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,407,534.00	6.69%	10,037,311.00	-1.94%	9,842,715.00
2. Classified Salaries						
a. Base Salaries				17,948,882.00		19,181,235.00
b. Step & Column Adjustment				358,978.00		383,625.00
c. Cost-of-Living Adjustment				549,236.00		0.00
d. Other Adjustments				324,139.00		(754,284.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,948,882.00	6.87%	19,181,235.00	-1.93%	18,810,576.00
3. Employee Benefits	3000-3999	11,079,102.00	10.41%	12,231,999.00	0.89%	12,341,093.00
4. Books and Supplies	4000-4999	2,341,984.00	4.00%	2,435,663.00	4.00%	2,533,090.00
5. Services and Other Operating Expenditures	5000-5999	19,045,803.00	0.23%	19,090,211.00	0.24%	19,136,840.00
6. Capital Outlay	6000-6999	27,250,951.00	-73.63%	7,186,983.00	-47.00%	3,809,007.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	519,819.00	-6.62%	485,429.00	-1.60%	477,654.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,397,638.00)	3.72%	(8,710,314.00)	-0.69%	(8,650,598.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	473,694.00	0.00%	473,694.00	0.00%	473,694.00
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)		79,670,131.00	-21.66%	62,412,211.00	-5.83%	58,774,071.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(20,605,997.00)		(2,127,552.00)		2,794,865.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		96,406,605.27		75,800,608.27		73,673,056.27
2. Ending Fund Balance (Sum lines C and D1)		75,800,608.27		73,673,056.27		76,467,921.27
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	61,257,917.38		58,257,917.38		58,257,917.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,496,637.00		3,227,372.00		3,134,685.00
2. Unassigned/Unappropriated	9790	11,043,228.89		12,184,941.89		15,072,493.89
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		75,800,608.27		73,673,056.27		76,467,921.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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	3,496,637.00		3,227,372.00		3,134,685.00
c. Unassigned/Unappropriated	9790	11,043,228.89		12,184,941.89		15,072,493.89
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		14,539,865.89		15,412,313.89		18,207,178.89
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.						
2020-21 B1d. & B2d. Backout prior year one-time 3% off schedule settlement. Include one-time 4% off schedule settlement.						
2021-22 B1d. & B2d. Backout prior year one-time 4% off schedule settlement.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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	3,936,133.00	0.00%	3,936,133.00	0.00%	3,936,133.00
2. Federal Revenues	8100-8299	9,847,310.00	-10.00%	8,862,579.00	0.00%	8,862,579.00
3. Other State Revenues	8300-8599	17,409,224.00	0.00%	17,409,224.00	0.00%	17,409,224.00
4. Other Local Revenues	8600-8799	55,022,612.00	-2.00%	53,922,160.00	0.00%	53,922,160.00
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	6,583,458.00	-4.73%	6,272,142.00	-5.48%	5,928,647.00
6. Total (Sum lines A1 thru A5c)		92,798,737.00	-2.58%	90,402,238.00	-0.38%	90,058,743.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,612,638.00		19,892,776.00
b. Step & Column Adjustment				372,253.00		397,856.00
c. Cost-of-Living Adjustment				569,547.00		0.00
d. Other Adjustments				338,338.00		(782,178.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,612,638.00	6.88%	19,892,776.00	-1.93%	19,508,454.00
2. Classified Salaries						
a. Base Salaries				25,249,010.00		27,100,864.00
b. Step & Column Adjustment				504,980.00		542,017.00
c. Cost-of-Living Adjustment				772,620.00		0.00
d. Other Adjustments				574,254.00		(1,061,064.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,249,010.00	7.33%	27,100,864.00	-1.92%	26,581,817.00
3. Employee Benefits	3000-3999	17,947,366.00	10.71%	19,868,871.00	0.46%	19,960,032.00
4. Books and Supplies	4000-4999	2,896,614.00	-5.00%	2,751,783.00	-5.00%	2,614,194.00
5. Services and Other Operating Expenditures	5000-5999	21,443,845.00	0.10%	21,464,902.00	0.04%	21,473,746.00
6. Capital Outlay	6000-6999	604,906.00	-84.01%	96,719.00	13.73%	109,994.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	133,173.00	-4.58%	127,070.00	-6.95%	118,235.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,064,378.00	5.97%	7,486,386.00	-0.80%	7,426,670.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	167,000.00	0.00%	167,000.00	0.00%	167,000.00
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)		94,118,930.00	5.14%	98,956,371.00	-1.01%	97,960,142.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,320,193.00)		(8,554,133.00)		(7,901,399.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,827,326.26		27,507,133.26		18,953,000.26
2. Ending Fund Balance (Sum lines C and D1)		27,507,133.26		18,953,000.26		11,051,601.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	27,507,133.26		18,953,000.26		11,051,601.26
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,507,133.26		18,953,000.26		11,051,601.26

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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.						
2020-21 B1d. & B2d. Backout prior year one-time 3% off schedule settlement. Include one-time 4% off schedule settlement.						
2021-22 B1d. & B2d. Backout prior year one-time 4% off schedule settlement.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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)						
		142,374.96	0.00%	142,374.96	0.00%	142,374.96
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,690,620.00	2.51%	37,610,036.00	2.50%	38,550,818.00
2. Federal Revenues	8100-8299	9,847,310.00	-10.00%	8,862,579.00	0.00%	8,862,579.00
3. Other State Revenues	8300-8599	22,649,751.00	0.00%	22,649,751.00	0.00%	22,649,751.00
4. Other Local Revenues	8600-8799	82,664,983.00	-1.33%	81,564,531.00	0.00%	81,564,531.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	10,207.00	-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)		151,862,871.00	-0.77%	150,686,897.00	0.62%	151,627,679.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,020,172.00		29,930,087.00
b. Step & Column Adjustment				560,404.00		598,602.00
c. Cost-of-Living Adjustment				857,418.00		0.00
d. Other Adjustments				492,093.00		(1,177,520.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,020,172.00	6.82%	29,930,087.00	-1.93%	29,351,169.00
2. Classified Salaries						
a. Base Salaries				43,197,892.00		46,282,099.00
b. Step & Column Adjustment				863,958.00		925,642.00
c. Cost-of-Living Adjustment				1,321,856.00		0.00
d. Other Adjustments				898,393.00		(1,815,348.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,197,892.00	7.14%	46,282,099.00	-1.92%	45,392,393.00
3. Employee Benefits	3000-3999	29,026,468.00	10.59%	32,100,870.00	0.62%	32,301,125.00
4. Books and Supplies	4000-4999	5,238,598.00	-0.98%	5,187,446.00	-0.77%	5,147,284.00
5. Services and Other Operating Expenditures	5000-5999	40,489,648.00	0.16%	40,555,113.00	0.14%	40,610,586.00
6. Capital Outlay	6000-6999	27,855,857.00	-73.85%	7,283,702.00	-46.19%	3,919,001.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	652,992.00	-6.20%	612,499.00	-2.71%	595,889.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,333,260.00)	-8.20%	(1,223,928.00)	0.00%	(1,223,928.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	640,694.00	0.00%	640,694.00	0.00%	640,694.00
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)		173,789,061.00	-7.15%	161,368,582.00	-2.87%	156,734,213.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(21,926,190.00)		(10,681,685.00)		(5,106,534.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		125,233,931.53		103,307,741.53		92,626,056.53
2. Ending Fund Balance (Sum lines C and D1)		103,307,741.53		92,626,056.53		87,519,522.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,825.00		2,825.00		2,825.00
b. Restricted	9740	27,507,133.26		18,953,000.26		11,051,601.26
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	61,257,917.38		58,257,917.38		58,257,917.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,496,637.00		3,227,372.00		3,134,685.00
2. Unassigned/Unappropriated	9790	11,043,228.89		12,184,941.89		15,072,493.89
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		103,307,741.53		92,626,056.53		87,519,522.53

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 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	3,496,637.00		3,227,372.00		3,134,685.00
c. Unassigned/Unappropriated	9790	11,043,228.89		12,184,941.89		15,072,493.89
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,539,865.89		15,412,313.89		18,207,178.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.37%		9.55%		11.62%
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)						
		50,056,570.00		50,056,570.00		50,056,570.00
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)						
		173,789,061.00		161,368,582.00		156,734,213.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		173,789,061.00		161,368,582.00		156,734,213.00
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)		173,789,061.00		161,368,582.00		156,734,213.00
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)		3,475,781.22		3,227,371.64		3,134,684.26
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,065,000.00		2,065,000.00		2,065,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,475,781.22		3,227,371.64		3,134,684.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

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

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

Current Year (2019-20)	1,161.00	1,021.00	-12.1%	Not Met
1st Subsequent Year (2020-21)	1,161.00	1,021.00	-12.1%	Not Met
2nd Subsequent Year (2021-22)	1,161.00	1,021.00	-12.1%	Not Met

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

Current Year (2019-20)	819.31	860.81	5.1%	Not Met
1st Subsequent Year (2020-21)	819.31	860.81	5.1%	Not Met
2nd Subsequent Year (2021-22)	819.31	860.81	5.1%	Not Met

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

Current Year (2019-20)	140,957.40	142,374.96	1.0%	Met
1st Subsequent Year (2020-21)	140,957.40	142,374.96	1.0%	Met
2nd Subsequent Year (2021-22)	140,957.40	142,374.96	1.0%	Met

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

Current Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Budgeted ADA based on projected enrollment. County Alternative Education is in declining enrollment. District Funded ADA is increasing.

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2019-20)	40,534,448.00		
1st Subsequent Year (2020-21)	41,514,564.00	39,546,344.00	-4.7%	Not Met
2nd Subsequent Year (2021-22)	42,510,899.00	40,487,126.00	-4.8%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Decrease in ADA and LCFF rate changes.

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2019-20)	99,826,431.00	100,244,532.00	0.4%	Met
1st Subsequent Year (2020-21)	107,431,341.00	108,313,056.00	0.8%	Met
2nd Subsequent Year (2021-22)	105,757,833.00	107,044,687.00	1.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2019-20)	9,116,544.00	9,847,310.00	8.0%	Yes
1st Subsequent Year (2020-21)	9,116,544.00	8,862,579.00	-2.8%	No
2nd Subsequent Year (2021-22)	9,116,544.00	8,862,579.00	-2.8%	No

Explanation:
(required if Yes)

Increase in federal grants and budgeted carryover.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	19,164,558.00	22,649,751.00	18.2%	Yes
1st Subsequent Year (2020-21)	19,164,558.00	22,649,751.00	18.2%	Yes
2nd Subsequent Year (2021-22)	19,164,558.00	22,649,751.00	18.2%	Yes

Explanation:
(required if Yes)

New state grants and misc. adjustments.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	82,570,999.00	82,664,983.00	0.1%	No
1st Subsequent Year (2020-21)	82,570,999.00	81,564,531.00	-1.2%	No
2nd Subsequent Year (2021-22)	82,570,999.00	81,564,531.00	-1.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	4,152,334.00	5,238,598.00	26.2%	Yes
1st Subsequent Year (2020-21)	4,143,615.00	5,187,446.00	25.2%	Yes
2nd Subsequent Year (2021-22)	4,040,856.00	5,147,284.00	27.4%	Yes

Explanation:
(required if Yes)

Increase in materials & supplies due to increases in federal and state grants and budgeted carryover.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	37,848,776.00	40,489,648.00	7.0%	Yes
1st Subsequent Year (2020-21)	38,852,211.00	40,555,113.00	4.4%	No
2nd Subsequent Year (2021-22)	39,599,184.00	40,610,586.00	2.6%	No

Explanation:
(required if Yes)

Increase in other operating expenditures due to increases in federal and state grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2019-20)	110,852,101.00	115,162,044.00	3.9%	Met
1st Subsequent Year (2020-21)	110,852,101.00	113,076,861.00	2.0%	Met
2nd Subsequent Year (2021-22)	110,852,101.00	113,076,861.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2019-20)	42,001,110.00	45,728,246.00	8.9%	Not Met
1st Subsequent Year (2020-21)	42,995,826.00	45,742,559.00	6.4%	Not Met
2nd Subsequent Year (2021-22)	43,640,040.00	45,757,870.00	4.9%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Increase in materials & supplies due to increases in federal and state grants and budgeted carryover.

Explanation:

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

Increase in other operating expenditures due to increases in federal and state grants.

5. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account 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.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,292,053.46	2,362,942.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		2,362,942.00	

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	8.4%	9.6%	11.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.8%	3.2%	3.9%

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	50,056,570.00	50,056,570.00	50,056,570.00

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 (2019-20)	(20,605,997.00)	79,670,131.00	25.9%	Not Met
1st Subsequent Year (2020-21)	(2,127,552.00)	62,412,211.00	3.4%	Not Met
2nd Subsequent Year (2021-22)	2,794,865.00	58,774,071.00	N/A	Met

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

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

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

Explanation:
(required if NOT met)

2019-20 deficit spending due to decrease in projected enrollment and one-time expenditures & 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 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2019-20)	103,307,741.53	Met
1st Subsequent Year (2020-21)	92,626,056.53	Met
2nd Subsequent Year (2021-22)	87,519,522.53	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 (2019-20)	100,687,148.69	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 \$69,000 (greater of)	0	to \$6,118,999
4% or \$306,000 (greater of)	\$6,119,000	to \$15,295,999
3% or \$612,000 (greater of)	\$15,296,000	to \$68,834,000
2% or \$2,065,000 (greater of)	\$68,834,001	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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	173,789,061	161,368,582	156,734,213
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	173,789,061.00	161,368,582.00	156,734,213.00
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)	173,789,061.00	161,368,582.00	156,734,213.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,475,781.22	3,227,371.64	3,134,684.26
6. Reserve Standard - by Amount (From percentage level chart above)	2,065,000.00	2,065,000.00	2,065,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	3,475,781.22	3,227,371.64	3,134,684.26

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	3,496,637.00	3,227,372.00	3,134,685.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,043,228.89	12,184,941.89	15,072,493.89
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)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	14,539,865.89	15,412,313.89	18,207,178.89
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.37%	9.55%	11.62%
County Office's Reserve Standard (Section 8A, Line 7):	3,475,781.22	3,227,371.64	3,134,684.26
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(6,751,076.00)	(6,804,486.00)	0.8%	53,410.00	Met
1st Subsequent Year (2020-21)	(6,323,834.00)	(6,272,142.00)	-0.8%	(51,692.00)	Met
2nd Subsequent Year (2021-22)	(5,987,150.00)	(5,928,647.00)	-1.0%	(58,503.00)	Met
1b. Transfers In, County School Service Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2019-20)	628,915.00	640,694.00	1.9%	11,779.00	Met
1st Subsequent Year (2020-21)	628,915.00	640,694.00	1.9%	11,779.00	Met
2nd Subsequent Year (2021-22)	628,915.00	640,694.00	1.9%	11,779.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				908,585

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Restricted Copiers		01-8689	01-7438 & 7439	183,244
Unrestricted Copiers		01-8689	01-7438 & 7439	141,739
QZAB #2	3	01-8660 & 8689	01-7438 & 7439	1,598,161
QZAB #3	3	01-8660	01-7438 & 7439	624,499
QZAB #3	10	01-8660 & 8689	01-7438 & 7439	1,598,761
TOTAL:				5,054,989

Type of Commitment (continued):	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	908,585	908,585	908,585	908,585

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Restricted Copiers	78,277	71,969	64,351	51,547
Unrestricted Copiers	80,374	80,941	46,290	nn
QZAB #2				
QZAB #3	208,333	208,333	208,333	208,333
QZAB #3	164,187	164,787	164,187	166,066
Total Annual Payments:	1,439,756	1,434,615	1,391,746	1,334,531
Has total annual payment increased over prior year (2018-19)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	18,423,893.00	19,720,787.00
b. OPEB plan(s) fiduciary net position (if applicable)	7,133,262.00	7,455,338.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,290,631.00	12,265,449.00
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	Mar 14, 2019

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	N/A	N/A
1st Subsequent Year (2020-21)	N/A	N/A
2nd Subsequent Year (2021-22)	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 (2019-20)	1,681,804.00	1,680,829.00
1st Subsequent Year (2020-21)	1,681,804.00	1,680,829.00
2nd Subsequent Year (2021-22)	1,681,804.00	1,680,829.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	1,171,712.00	1,171,712.00
1st Subsequent Year (2020-21)	1,191,382.00	1,191,382.00
2nd Subsequent Year (2021-22)	1,308,369.00	1,308,369.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	74	72
1st Subsequent Year (2020-21)	74	72
2nd Subsequent Year (2021-22)	74	72

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)		
1st Subsequent Year (2020-21)		
2nd Subsequent Year (2021-22)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	196.8	208.5	208.5	208.5

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	440.0	489.1	489.1	489.1

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

6. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	198.3	230.7	230.7	230.7

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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

4. Amount included for any tentative salary schedule increases	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)

A5. 2019-20 The LCFF COLA is 3.26%. The on-salary schedule settlement is 3%, plus a 3% off-salary schedule one-time payment and \$50 per month H&W Cap increase. 2020-21 The LCFF COLA is 3.%. The on-salary schedule settlement is 3%, plus a 4% off-schedule one-time payment.

End of County Office First Interim Criteria and Standards Review

SACS2019ALL Financial Reporting Software - 2019.2.0
12/12/2019 9:51:15 AM

39-10397-0000000

First Interim
2019-20 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.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/12/2019 9:50:29 AM

39-10397-0000000

First Interim
2019-20 Board Approved Operating Budget
Technical Review Checks
San Joaquin County Office of Education

San Joaquin County

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

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- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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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

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

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/12/2019 9:51:41 AM

39-10397-0000000

First Interim
2019-20 Projected Totals
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/12/2019 9:52:07 AM

39-10397-0000000

First Interim
2019-20 Actuals to Date
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
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Checks Completed.