

San Joaquin County Office of Education
James A. Mousalimas, Superintendent of Schools
2020-21 First Interim Financial Report
December 16, 2020

INTRODUCTION

The San Joaquin County Office of Education (SJCOE) 2020-21 First Interim Report continues to reflect our sound financial condition. All beginning balances in the budget, which are estimated at budget adoption, have now been updated to include actual ending balances after closing the 2019-20 books. The budget continues to demonstrate a healthy structural surplus, meaning ongoing unrestricted revenues exceed unrestricted expenditures. 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 accumulated program reserves will provide the necessary resources to facilitate a soft landing by allowing time to identify and begin reducing expenditures in a thoughtful and orderly manner, with minimal disruption to our educational programs, should it become necessary to do so.

The budget adopted by the Board in June was based upon the Governor's May Revision. The May Revision attempted to recognize the sudden and significant impact of the pandemic on the economy and California revenues. Absent budget solutions, the Governor projected a \$54.3 billion deficit in 2020-21. Where education is concerned, the May Revision proposed cutting LCFF revenues by 10% (after applying the statutory 2.31% COLA – a net 7.92% cut), cutting most remaining categorical programs by 50% and deferring \$5.3 billion in cash payments to schools from April, May and June of 2021 to July, August and September of 2021 (across fiscal years). The May Revision indicated if additional federal stimulus funding was received by California, the cuts to education would be reduced or eliminated (depending on the amount received) beginning with LCFF funding.

The state budget, ultimately adopted by the Legislature and signed by the Governor on June 29, varies significantly from the May Revision. The adopted budget rejects the 7.92% cut to LCFF funding and holds categorical funding flat from the prior year. This dramatic change from the May Revision is accomplished by increasing cash deferrals (delayed payments to schools from the 2020-21 to 2021-22 school year) from \$1.9 billion to \$11 billion. Because schools will not collect and report Average Daily Attendance (ADA) in 2020-21 (which normally drives most funding), the budget includes a hold harmless provision which funds schools based upon 2019-20 ADA. The final budget also includes relief from the rapidly rising employer funded pension rates in 2020-21 and 2021-22 and allocates \$5.4 billion in one-time Learning Loss Mitigation funding to schools. The combined impact of these changes has a significant, positive impact on SJCOE's 2020-21 budget. The multi-year projection builds upon the 2020-21 budget, includes projected revenues and expenditures through 2022-23 and indicates SJCOE 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 their annual Fiscal Outlook for Schools and Community Colleges, which provides important insight into the state's current and projected fiscal health and how it may translate to education funding in the 2021-22 budget year and beyond. According to the report, the state severely overestimated the impact of the pandemic on California's revenues in the adopted budget. The LAO's base case projection indicates funding for schools in 2020-21 will be about the same as was projected in January 2020, prior to the pandemic. However, the LAO highlights the tremendous uncertainty that lies ahead including how the economy will fare during the winter months, the timing and broad availability of a vaccine and if/when the federal government will take additional actions to support the economy. Even if the robust recovery projected by the LAO continues and the base case estimates are reasonably accurate, the LAO projects a state budget deficit of \$2 billion in 2021-22, increasing to \$17 billion by 2024-25, resulting from modest out-year revenue growth combined with significant caseload growth in safety net programs (Medi-Cal, CalWORKS, CalFRESH) due to persistent pandemic impacts including elevated unemployment.

While the early cash receipts at the state for the first four months of this year and LAO projections for the balance of the year are welcome news, the pandemic we are experiencing is unprecedented and unpredictable. Even if the extremely positive LAO report turns out to be accurate, sizeable state budget deficits are projected over the next several years which means school revenues will likely be under pressure for the foreseeable future, notwithstanding the sharp employer funded pension rate increases looming in future years. As such, we continue to expect difficult financial times for schools and as always, will remain diligent with managing our internal finances and where our fiscal oversight responsibilities of the school districts in San Joaquin County are concerned.

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

The 2020-21 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 2020-21 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 2019-20 Unaudited Actuals at the September board meeting. Once the actual beginning balances are put online, they do not change.

| Categories | 2020-2021 Adopted Budget | 2020-2021 First Interim |
|--|-----------------------------|----------------------------|
| Special Education Program Reserves | \$2,739,099.06 | \$2,768,725.29 |
| Special Education Restricted Grants/Programs | \$10,762,761.40 | \$10,719,475.28 |
| Other Restricted Programs | \$12,602,764.90 | \$12,597,458.56 |
| Court/Community Schools | \$0.17 | \$2,323,672.04 |
| Designated Unrestricted Programs | \$75,618,196.49 | \$79,123,056.91 |
| Court/Community Schools Unrestricted Lottery | \$30,437.19 | \$48,562.48 |
| Special Education Unrestricted Lottery | \$112,383.94 | \$109,540.49 |
| CTE Unrestricted Lottery | \$122,350.32 | \$102,956.03 |
| Lottery-Technology Support | \$321,102.93 | \$388,602.69 |
| Revolving-Petty Cash | \$2,825.00 | \$2,825.00 |
| Designated Economic Uncertainties | \$2,766,519.00 | \$2,667,853.24 |
| Unrestricted Reserves | \$13,419,422.78 | \$13,697,432.40 |
| QZAB #1 | \$0.00 | \$0.00 |
| QZAB #2 | \$942,836.53 | \$944,647.34 |
| QZAB #3 | \$416,665.92 | \$416,667.75 |
| Total General Fund | \$119,857,365.63 | \$125,911,475.49 |
| Total TCSJ Fund 02 SACS General Fund | \$5,163,221.90 | \$5,015,140.37 |
| Total SACS General Funds 01 & 02 | \$125,020,587.53 | \$130,926,615.87 |

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.*

CARES ACT

In response to COVID 19, the CARES ACT was signed into law March 27, 2020. We were notified of what our allocation would be in July 2020. Under the CARES ACT, SJCOE received \$5,896,205 in Learning Loss Mitigation Funding (LLM). The funding was given to provide local educational agencies (LEAs) with emergency relief funds to address the impact that COVID 19 has had, and continues to have, on elementary and secondary schools across the nation. At SJCOE, a large portion of these funds were spent on educational technology, which includes hardware, software and connectivity for students. Other uses include Personal Protective Equipment (PPE), mental health services and supports, nutrition programs and staff training and professional development. These federal and state funds are being spent according to the assurances.

Listed below are the revenue percentages for restricted, designated unrestricted and unrestricted purposes by the County Office of Education for the 2020-21 Adopted Budget to First Interim Financial Reporting Period:

| <u>General Fund Revenue Sources</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> |
|--|-------------------------------------|------------------------------------|
| Restricted | 60.17% | 65.58% |
| Designated Unrestricted | <u>34.25%</u> | <u>29.90%</u> |
| <i>Total Restricted and Designated Unrestricted</i> | 94.42% | 95.48% |
| Unrestricted | <u>5.58%</u> | <u>4.52%</u> |
| Total Revenue Percentages | <u>100.00%</u> | <u>100.00%</u> |

COURT & COMMUNITY STUDENT TYPES

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

Student Types

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.
The ADA for Types A, B and D are included in the districts’ LCFF calculation.

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>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|--|-------------------------------------|------------------------------------|----------------------|
| Type C Court/Camps | 67.00 | 147.99 | 80.99 |
| Type C Community Schools | 882.00 | 1,042.32 | 160.32 |
| Type C Charter Schools | <u>180.00</u> | <u>244.06</u> | <u>64.06</u> |
| Total Court/Community Schools ADA | <u>1,129.00</u> | <u>1,434.37</u> | <u>305.37</u> |

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

| <u>SJCOE ADA DISTRICT LCFF</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|--|-------------------------------------|------------------------------------|---------------------|
| Type "A & B" Community and Type "D" Homeless Schools | 216.00 | 247.40 | 31.40 |
| SJCOE Special Education Program | <u>661.77</u> | <u>661.77</u> | <u>0.00</u> |
| Total SJCOE ADA District LCFF | <u>877.77</u> | <u>909.17</u> | <u>31.40</u> |

LCFF CALCULATIONS

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

The LCFF for Original Budget was based off of the Governors May Revise which proposed a 2.31% increase in the COLA and a 10% cut in the proration factor. The 10% cut along with other factors such as decrease in enrollment contributed to a reduction of \$4.9 million in LCFF revenue for 2020-21 Original Budget. For First Interim, the 2.31% COLA was suspended. ADA was held at the 2019-20 numbers.

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>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|-------------------------|-------------------------------------|------------------------------------|-------------------|
| 2020-2021 LCFF Revenues | \$28,938,219.00 | \$36,916,763.00 | \$7,978,544.00 |



The Standardized Account Code Structure (SACS) requires that restricted resources must have a revenue contribution from unrestricted resources if restricted revenues do not cover estimated expenditures and account for the repayment of prior years' contributions. There are also contributions that are required shifts from receipt of unrestricted revenues to restricted resources for specific purposes. There are some programs listed below where restricted funds are transferred as a contribution to unrestricted revenues. The contributions will show the net total of the unrestricted contributions and will be updated at each financial reporting period. The contributions for 2020-21 First Interim Financial Report are (5.21%) of the General Fund Revenues.

| <u>General Fund Contribution</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|--|-------------------------------------|------------------------------------|-------------------------|
| CodeStack Code Camp | (\$116,644.00) | (\$110,285.00) | \$6,359.00 |
| CodeStack | \$0.00 | (\$1,121,535.00) | (\$1,121,535.00) |
| Continuous Improvement & Support | (\$1,666,667.00) | (\$1,666,667.00) | \$0.00 |
| Court/Community to COSP Programs | (\$376,187.00) | (\$981,729.00) | (\$605,542.00) |
| Apprenticeship | \$0.00 | (\$700,000.00) | (\$700,000.00) |
| Deferred Maintenance Special Ed Transfer | \$185,217.00 | \$185,217.00 | \$0.00 |
| Education Locally Restricted Programs | (\$269,945.00) | (\$265,520.00) | \$4,425.00 |
| TCSJ Fund 02 Transfer/Economic Uncertainties | \$1,258.00 | \$14,708.00 | \$13,450.00 |
| TCSJ (Teachers College of San Joaquin) | (\$1,500,000.00) | (\$1,500,000.00) | \$0.00 |
| Routine Repair 3% Requirement | (\$2,088,761.00) | (\$2,088,761.00) | \$0.00 |
| SJCOE GED Testing Center | (\$8,957.00) | (\$8,957.00) | \$0.00 |
| Special Education | (\$406,398.00) | (\$398,185.00) | \$8,213.00 |
| San Joaquin County Air Pollution Control District | \$0.00 | \$0.00 | \$0.00 |
| Total General Fund Unrestricted Contributions | (\$6,247,084.00) | (\$8,641,714.00) | (\$2,394,630.00) |

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. 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 total revenues and expenditures are detailed in the Ending Balance Analysis Detail in the Budget Summaries. Listed on the next page is the net amount of the estimated General Fund contributions.



GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...

| <u>General Fund Unrestricted Subsidy/Contributions</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|--|-------------------------------------|------------------------------------|-----------------------|
| Affordable Care Act Employer Shared Responsibility | \$30,000.00 | \$30,000.00 | \$0.00 |
| Academic Decathlon | \$24,300.00 | \$21,003.00 | (\$3,297.00) |
| Academic Pentathlon | \$15,093.00 | \$13,283.00 | (\$1,810.00) |
| Administration Student Events Projects | \$2,900.00 | \$2,610.00 | (\$290.00) |
| Administrative Services | \$205,372.00 | \$185,278.00 | (\$20,094.00) |
| ALICE Training | \$92,299.00 | \$92,299.00 | \$0.00 |
| Automatic External Defibrillators | \$6,500.00 | \$6,500.00 | \$0.00 |
| Budget Stabilization | \$0.00 | \$7,000,000.00 | \$7,000,000.00 |
| Building Budgets | \$375,000.00 | \$293,241.00 | (\$81,759.00) |
| Bus Driver Training | \$17,560.00 | \$15,804.00 | (\$1,756.00) |
| Business Services | \$699,774.00 | \$654,774.00 | (\$45,000.00) |
| Classified School Employee Summer Assistance Program | \$0.00 | \$18,851.00 | \$18,851.00 |
| COE Legal | \$180,000.00 | \$186,883.00 | \$6,883.00 |
| Countywide Music Coordination | \$134,696.00 | \$119,943.00 | (\$14,753.00) |
| Credentialing Services | \$5,993.00 | \$5,394.00 | (\$599.00) |
| Curriculum Services | \$52,458.00 | \$47,192.00 | (\$5,266.00) |
| Deferred Maintenance General Fund | \$310,901.00 | \$310,901.00 | \$0.00 |
| Direct Service School District (DSSD) Services | \$500.00 | \$450.00 | (\$50.00) |
| Early Childhood | \$22,046.00 | \$19,829.00 | (\$2,217.00) |
| Educational Services | \$1,533,801.00 | \$1,472,217.00 | (\$61,584.00) |
| Emergency Preparedness | \$26,398.00 | \$26,398.00 | \$0.00 |
| Employee Student Day Camp | \$0.00 | \$250,000.00 | \$250,000.00 |
| Fingerprinting Services | \$74,008.00 | \$66,607.00 | (\$7,401.00) |
| General Fund Unrestricted Salary & Benefits | \$10,365,560.00 | \$10,044,422.00 | (\$321,138.00) |
| Leadership Training | \$34,144.00 | \$30,730.00 | (\$3,414.00) |
| Lycoming | \$51,319.00 | \$51,319.00 | \$0.00 |
| Maintenance & Operations | \$854,415.00 | \$733,509.00 | (\$120,906.00) |
| Mock Trial | \$19,628.00 | \$16,602.00 | (\$3,026.00) |
| Nelson Operations | \$370,066.00 | \$377,611.00 | \$7,545.00 |
| Outdoor Education | \$892,175.00 | \$1,018,822.00 | \$126,647.00 |
| Personnel External Services | \$209,961.00 | \$188,365.00 | (\$21,596.00) |
| Postage | \$20,000.00 | \$20,000.00 | \$0.00 |
| Property & Liability Losses | \$45,105.00 | \$45,105.00 | \$0.00 |
| Public Information Office | \$485,069.00 | \$443,517.00 | (\$41,552.00) |
| Research & Grant Development | \$379,605.00 | \$343,636.00 | (\$35,969.00) |
| Risk Management | \$25,500.00 | \$25,500.00 | \$0.00 |
| School District Organization | \$25,000.00 | \$22,500.00 | (\$2,500.00) |
| Science Fair | \$5,944.00 | \$0.00 | (\$5,944.00) |
| Science Olympiad | \$13,631.00 | \$10,308.00 | (\$3,323.00) |
| SJCOE ID Badges | \$15,000.00 | \$13,500.00 | (\$1,500.00) |
| SJCOE Professional Learning for Classified Support Staff | \$0.00 | \$4,300.00 | \$4,300.00 |
| SJCOE Special Needs | \$300,000.00 | \$300,000.00 | \$0.00 |
| Special Education | \$406,398.00 | \$398,185.00 | (\$8,213.00) |
| Special Education Discretionary | \$300,000.00 | \$270,000.00 | (\$30,000.00) |
| Spelling Bee | \$2,016.00 | \$1,771.00 | (\$245.00) |
| State Seal of Biliiteracy | \$10,180.00 | \$9,162.00 | (\$1,018.00) |
| Student Administrative Support Services | \$50,000.00 | \$45,000.00 | (\$5,000.00) |
| Student Events | \$269,945.00 | \$265,520.00 | (\$4,425.00) |
| Superintendent & Board | \$215,988.00 | \$218,777.00 | \$2,789.00 |
| Teachers College Operations | \$96,605.00 | \$96,605.00 | \$0.00 |
| Teacher Recruitment | \$30,000.00 | \$27,000.00 | (\$3,000.00) |
| Technology Administration | \$1,372,969.00 | \$1,372,969.00 | \$0.00 |
| Transition Budget | \$25,000.00 | \$22,500.00 | (\$2,500.00) |
| Tuition Reimbursement Program | \$2,000.00 | \$1,800.00 | (\$200.00) |
| Venture Academy Early College Academy | \$0.00 | \$1,000,000.00 | \$1,000,000.00 |
| WEC Operations | \$417,613.00 | \$413,855.00 | (\$3,758.00) |
| Workers' Compensation | \$10,700.00 | \$9,630.00 | (\$1,070.00) |
| Total General Fund Unrestricted Contributions | \$21,131,135.00 | \$28,681,977.00 | \$7,550,842.00 |

GENERAL FUND REVENUES & 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 2020-21 First Interim financial reporting. The chart below summarizes the results of these revisions for 2020-21 Adopted Budget to the First Interim reporting periods.

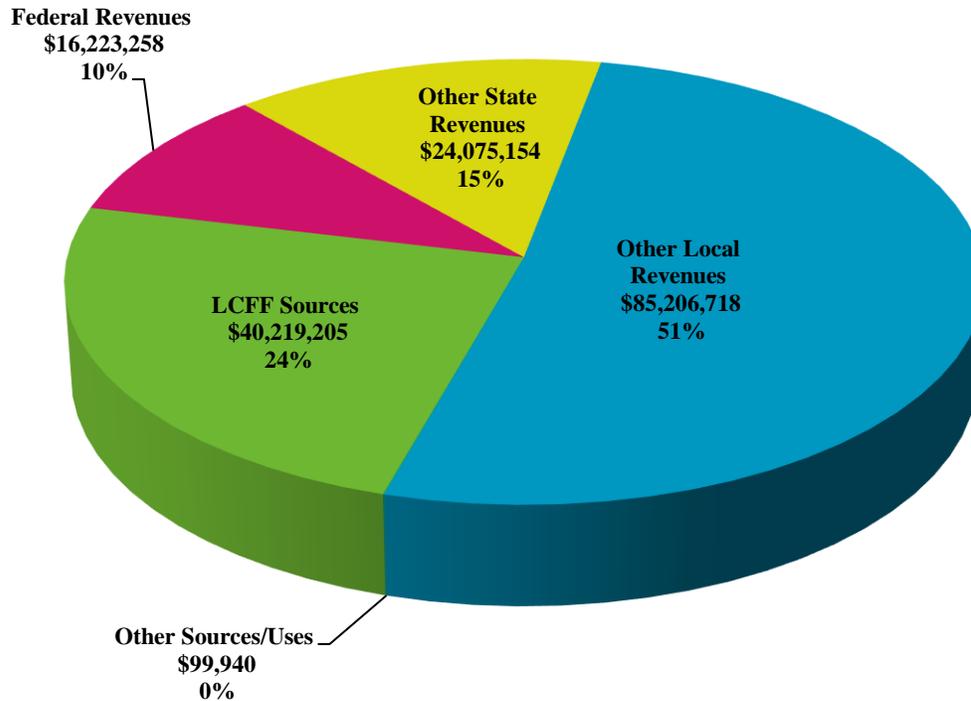
| <u>General Fund Revenue Categories</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|---|-------------------------------------|------------------------------------|--------------------------------|
| <u>Restricted</u> | | | |
| LCFF Sources | \$4,016,032.00 | \$4,216,809.00 | \$200,777.00 |
| Federal Revenues | \$11,815,530.00 | \$16,223,258.00 | \$4,407,728.00 |
| Other State Revenues | \$15,471,926.00 | \$18,818,123.00 | \$3,346,197.00 |
| Other Local Revenues | <u>\$52,469,209.00</u> | <u>\$60,838,984.00</u> | <u>\$8,369,775.00</u> |
| Subtotal Restricted Revenues | <u>\$83,772,697.00</u> | <u>\$100,097,174.00</u> | <u>\$16,324,477.00</u> |
| Transfer In/Out | \$0.00 | \$0.00 | \$0.00 |
| Other Sources/Uses | \$0.00 | \$0.00 | \$0.00 |
| Contributions | <u>\$6,247,084.00</u> | <u>\$8,641,714.00</u> | <u>\$2,394,630.00</u> |
| Total Restricted General Fund Revenues | <u>\$90,019,781.00</u> | <u>\$108,738,888.00</u> | <u>\$18,719,107.00</u> |
| <u>Unrestricted</u> | | | |
| LCFF Sources | \$28,748,413.00 | \$36,002,396.00 | \$7,253,983.00 |
| Federal Revenues | \$0.00 | \$0.00 | \$0.00 |
| Other State Revenues | \$5,196,949.00 | \$5,257,031.00 | \$60,082.00 |
| Other Local Revenues | <u>\$31,894,363.00</u> | <u>\$24,367,734.00</u> | <u>(\$7,526,629.00)</u> |
| Subtotal Unrestricted Revenues | <u>\$65,839,725.00</u> | <u>\$65,627,161.00</u> | <u>(\$212,564.00)</u> |
| Transfer In/Out | \$0.00 | \$0.00 | \$0.00 |
| Other Sources/Uses | \$0.00 | \$99,940.00 | \$99,940.00 |
| Contributions | <u>(\$6,247,084.00)</u> | <u>(\$8,641,714.00)</u> | <u>(\$2,394,630.00)</u> |
| Total Unrestricted General Fund Revenues | <u>\$59,592,641.00</u> | <u>\$57,085,387.00</u> | <u>(\$2,507,254.00)</u> |
| Total General Fund Revenues | <u>\$149,612,422.00</u> | <u>\$165,824,275.00</u> | <u>\$16,211,853.00</u> |

Below are the total 2020-21 General Fund revenues by major categories:

| <u>General Fund Revenue</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|--------------------------------------|-------------------------------------|------------------------------------|-------------------------------|
| LCFF Sources | \$32,764,445.00 | \$40,219,205.00 | \$7,454,760.00 |
| Federal Revenues | \$11,815,530.00 | \$16,223,258.00 | \$4,407,728.00 |
| Other State Revenues | \$20,668,875.00 | \$24,075,154.00 | \$3,406,279.00 |
| Other Local Revenues | \$84,363,572.00 | \$85,206,718.00 | \$843,146.00 |
| Transfer In | \$0.00 | \$0.00 | \$0.00 |
| Other Sources/Uses | \$0.00 | \$99,940.00 | \$99,940.00 |
| Contribution to Restricted Resources | \$0.00 | \$0.00 | \$0.00 |
| Total General Fund Revenues | <u>\$149,612,422.00</u> | <u>\$165,824,275.00</u> | <u>\$16,211,853.00</u> |

GENERAL FUND REVENUES & EXPENSES 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 2020-21 Local Control and Accountability Plan (LCAP) goals are:

- ◆ *To improve student attendance by decreasing truancy*
- ◆ *To increase student learning through challenging academic programs and consistent instructional practices across all school sites*
- ◆ *To cultivate positive relationships between schools, students, parents & the community*

The COVID-19 pandemic made it difficult for local educational agencies (LEA's) to meaningfully engage with stakeholders. Senate Bill (SB) 98 established that the Local Control and Accountability Plan (LCAP) and the annual update for the LCAP are not required for the 2020-21 school year. This Bill also added into Ed Code that the Learning Continuity Plan (LCP) which will replace the Local Accountability Plan (LCAP) for the 2020-21 fiscal year. The LCP was presented to the board at a public hearing on September 16th, 2020.

The Budget Overview for Parents goes with the LCAP. Since we did not do an LCAP this year, the Budget Overview for Parents will be presented in conjunction with the First Interim Financial Report at Decembers Board Meeting.

General Fund expenditures have been updated to include budget revisions for new and updated grants and any LCFF changes. Included in the Budget Summaries is a report listing all the budgets adjusted for the General Fund from 2020-21 Adopted Budget to the First Interim Financial Report. Comparisons from the 2020-21 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...

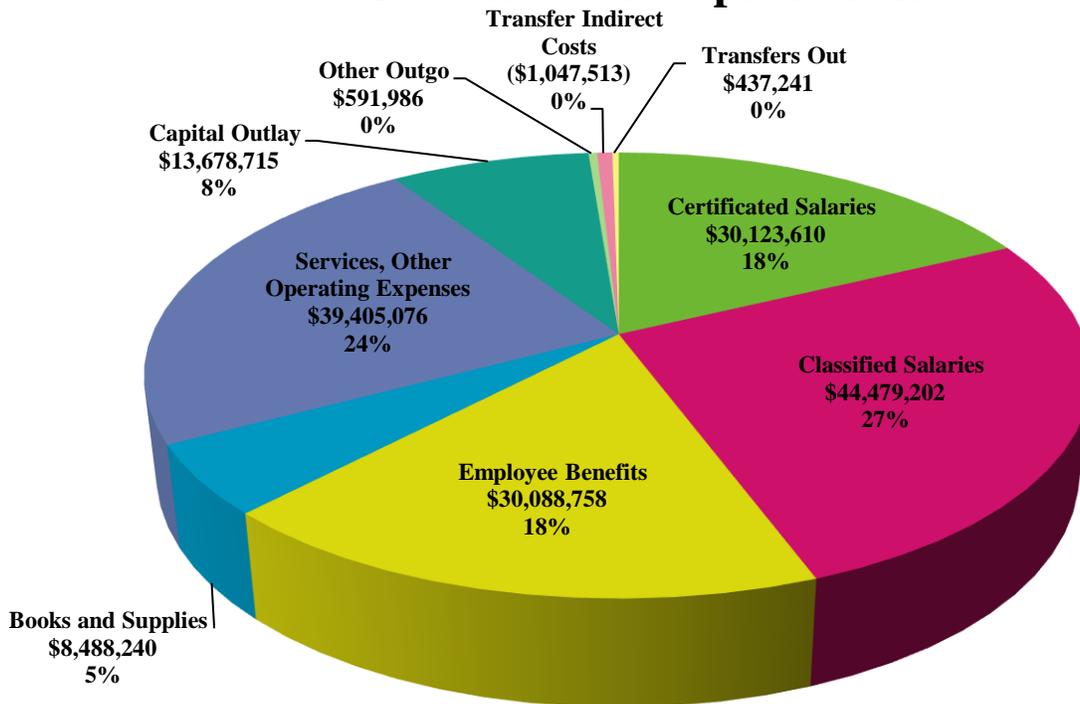
| <u>Expenditure Categories</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|---|-------------------------------------|------------------------------------|--------------------------------|
| <u>Restricted</u> | | | |
| Certificated Salaries | \$20,230,668.00 | \$20,599,945.00 | \$369,277.00 |
| Classified Salaries | \$23,518,351.00 | \$27,742,300.00 | \$4,223,949.00 |
| Employee Benefits | \$18,613,727.00 | \$19,602,043.00 | \$988,316.00 |
| Books and Supplies | \$2,353,527.00 | \$6,628,604.00 | \$4,275,077.00 |
| Services, Other Operating Expenses | \$18,749,182.00 | \$21,924,916.00 | \$3,175,734.00 |
| Capital Outlay | \$553,460.00 | \$1,891,638.00 | \$1,338,178.00 |
| Other Outgo | \$62,358.00 | \$80,560.00 | \$18,202.00 |
| Direct Support Indirect Costs | <u>\$6,948,107.00</u> | <u>\$7,815,794.00</u> | <u>\$867,687.00</u> |
| Subtotal Restricted Expenditures | <u>\$91,029,380.00</u> | <u>\$106,285,800.00</u> | <u>\$15,256,420.00</u> |
| Transfer Out/Other Sources | <u>\$162,000.00</u> | <u>\$162,000.00</u> | <u>\$0.00</u> |
| Total General Fund Restricted Expenditures | <u>\$91,191,380.00</u> | <u>\$106,447,800.00</u> | <u>\$15,256,420.00</u> |
| <u>Unrestricted</u> | | | |
| Certificated Salaries | \$9,905,280.00 | \$9,523,665.00 | (\$381,615.00) |
| Classified Salaries | \$21,351,865.00 | \$16,736,902.00 | (\$4,614,963.00) |
| Employee Benefits | \$13,142,733.00 | \$10,486,715.00 | (\$2,656,018.00) |
| Books and Supplies | \$1,931,991.00 | \$1,859,636.00 | (\$72,355.00) |
| Services, Other Operating Expenses | \$19,494,696.00 | \$17,480,160.00 | (\$2,014,536.00) |
| Capital Outlay | \$10,935,488.00 | \$11,787,077.00 | \$851,589.00 |
| Other Outgo | \$528,115.00 | \$511,426.00 | (\$16,689.00) |
| Indirect Costs | <u>(\$7,942,263.00)</u> | <u>(\$8,863,307.00)</u> | <u>(\$921,044.00)</u> |
| Subtotal Unrestricted Expenditures | <u>\$69,347,905.00</u> | <u>\$59,522,274.00</u> | <u>(\$9,825,631.00)</u> |
| Transfer Out/Other Sources | <u>\$277,458.00</u> | <u>\$275,241.00</u> | <u>(\$2,217.00)</u> |
| Total General Fund Unrestricted Expenditures | <u>\$69,625,363.00</u> | <u>\$59,797,515.00</u> | <u>(\$9,827,848.00)</u> |
| Total General Fund Expenditures | <u>\$160,816,743.00</u> | <u>\$166,245,315.00</u> | <u>\$5,428,572.00</u> |

Below are the total 2020-21 General Fund expenditures by major categories:

| <u>General Fund Expenditures</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|--|-------------------------------------|------------------------------------|------------------------------|
| Certificated Salaries | \$30,135,948.00 | \$30,123,610.00 | (\$12,338.00) |
| Classified Salaries | \$44,870,216.00 | \$44,479,202.00 | (\$391,014.00) |
| Employee Benefits | \$31,756,460.00 | \$30,088,758.00 | (\$1,667,702.00) |
| Books and Supplies | \$4,285,518.00 | \$8,488,240.00 | \$4,202,722.00 |
| Services, Other Operating Expenses | \$38,243,878.00 | \$39,405,076.00 | \$1,161,198.00 |
| Capital Outlay | \$11,488,948.00 | \$13,678,715.00 | \$2,189,767.00 |
| Other Outgo | \$590,473.00 | \$591,986.00 | \$1,513.00 |
| Transfer Indirect Costs | <u>(\$994,156.00)</u> | <u>(\$1,047,513.00)</u> | <u>(\$53,357.00)</u> |
| Transfers Out | <u>\$439,458.00</u> | <u>\$437,241.00</u> | <u>(\$2,217.00)</u> |
| Total General Fund Expenditures | <u>\$160,816,743.00</u> | <u>\$166,245,315.00</u> | <u>\$5,428,572.00</u> |

GENERAL FUND EXPENDITURES continued...

General Fund Expenditures



LOTTERY

The California Lottery was approved by voters in November 1984. A minimum of 34% of lottery revenues is distributed to public schools and colleges. Each school district and county office 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 2020-21 Budget estimates are based on \$49.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$150.00 per ADA.

| | <u>2020-2021 Unaudited Beg. Balance</u> | <u>2020-2021 Estimated Revenues</u> | <u>2020-2021 Estimated Expenses</u> | <u>2020-2021 Estimated Ending Balance</u> |
|---|---|---|---|---|
| <u>Lottery</u> | | | | |
| <i>Restricted Lottery \$49.00 Per ADA</i> | | | | |
| Court/Community Schools (COSP) | \$364,901.92 | \$70,891.00 | \$70,891.00 | \$364,901.92 |
| ROC/P COSP Instructional Program | \$98.07 | \$0.00 | \$0.00 | \$98.07 |
| Adults in Correction Facilities | \$69,345.66 | \$4,783.00 | \$4,783.00 | \$69,345.66 |
| Special Education | \$205,214.01 | \$31,836.00 | \$31,590.00 | \$205,460.01 |
| Venture Academy | \$19,793.80 | \$80,824.00 | \$40,962.00 | \$59,655.80 |
| one.Charter | \$0.00 | \$48,755.00 | \$43,730.00 | \$5,025.00 |
| <i>Subtotal Lottery - Restricted</i> | <u>\$659,353.46</u> | <u>\$237,089.00</u> | <u>\$191,956.00</u> | <u>\$704,486.46</u> |
| <i>Unrestricted Lottery \$150.00 Per ADA</i> | | | | |
| Court/Camp Community Schools | \$48,562.48 | \$113,107.00 | \$113,107.00 | \$48,562.48 |
| ROC/P COSP Instructional Program | \$62,367.79 | \$0.00 | \$6,448.00 | \$55,919.79 |
| Adults in Correction Facilities | \$40,588.24 | \$7,660.00 | \$7,660.00 | \$40,588.24 |
| Special Education | \$109,540.48 | \$50,855.00 | \$44,753.00 | \$115,642.48 |
| Technology Support | \$388,602.69 | \$171,620.00 | \$151,782.00 | \$408,440.69 |
| Venture Academy | \$26,698.97 | \$247,420.00 | \$216,143.00 | \$57,975.97 |
| one.Charter | \$0.00 | \$149,249.00 | \$62,708.00 | \$86,541.00 |
| <i>Subtotal Lottery - Unrestricted</i> | <u>\$676,360.65</u> | <u>\$739,911.00</u> | <u>\$602,601.00</u> | <u>\$813,670.65</u> |
| <u>Grand Total Lottery</u> | <u>\$1,335,714.11</u> | <u>\$977,000.00</u> | <u>\$794,557.00</u> | <u>\$1,518,157.11</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 to make learning more relevant and help students retain information more efficiently. Lessons, assignments, and projects are centered on quarterly themes that bring continuity to the learning experience through rigor, relevance, and relationships.

Discovery ChalleNGe Academy

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

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

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

Court/Community Schools account for 11.61% of the General Fund expenditures. The detail of the Court/Community Schools revenues and expenditures are included in the Budget Summaries.

| <u>Court/Community Schools - Resource 0240</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|--|-------------------------------------|------------------------------------|----------------------------|
| Beginning Balance | \$0.17 | \$2,323,672.04 | \$2,323,671.87 |
| Revenue | \$20,096,421.00 | \$17,725,482.00 | (\$2,370,939.00) |
| Expenses | <u>(\$20,096,421.00)</u> | <u>(\$19,308,614.00)</u> | <u>\$787,807.00</u> |
| Estimated Ending Balances | <u>\$0.17</u> | <u>\$740,540.04</u> | <u>\$740,539.87</u> |

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, WorkStartYES, Department of Labor (DOL) YouthBuild Programs and Regional Conservation Corps. The total Work Force Development expenditures are 6.92% 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 WorkStartYES (Youth Employment Services) program operates the Workforce Innovation & Opportunity Act (WIOA) program in conjunction with San Joaquin County WorkNet. 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, WorkStartYES 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.

COUNTY OPERATED SCHOOLS AND PROGRAMS (COSP) continued...

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.

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

SPECIAL EDUCATION

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

Programs offered by the County Office of Education serve more than 1,160 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 36.36% 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>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|---|-------------------------------------|------------------------------------|----------------------------|
| Beginning Balance | \$15,809,276.82 | \$15,748,679.85 | (\$60,596.97) |
| Revenue | \$58,260,427.00 | \$60,640,091.00 | \$2,379,664.00 |
| Expenses | (\$59,127,378.00) | (\$60,447,257.00) | (\$1,319,879.00) |
| Estimated Ending Balances | <u>\$14,942,325.82</u> | <u>\$15,941,513.85</u> | <u>\$999,188.03</u> |

EDUCATIONAL SERVICES

Educational 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. Educational 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](#)
 - [College and Career Readiness](#)
 - [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](#)
 - [Student Events](#)
 - [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, STEM, Language and Literacy, History-Social Science, 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 2020-21 Educational Services Team budgets with beginning balances, revenues and expenditures:

| <u>Educational Services - Team Budgets</u> | <u>2020-2021 Unaudited Beginning Balance</u> | <u>2020-2021 Estimated Revenues</u> | <u>2020-2021 Estimated Expenditures</u> | <u>2020-2021 Estimated Ending Balance</u> |
|---|---|--|--|--|
| Educational Services - Main | \$0.00 | \$58,164.00 | \$58,164.00 | \$0.00 |
| Educational Services - College & Career Readiness | \$0.00 | \$37,619.00 | \$37,619.00 | \$0.00 |
| Educational Services - Mathematics | \$0.00 | \$654,631.00 | \$654,631.00 | \$0.00 |
| Educational Services - Language & Literacy | \$0.00 | \$690,228.00 | \$690,228.00 | \$0.00 |
| Educational Services - School Support | \$165,761.24 | \$63,000.00 | \$62,928.00 | \$165,833.24 |
| Educational Services - State/Federal Programs | \$0.00 | \$119,707.00 | \$119,707.00 | \$0.00 |
| Educational Services - STEM | \$0.00 | \$791,348.00 | \$791,348.00 | \$0.00 |
| Total Educational Services -Team Budgets | <u>\$165,761.24</u> | <u>\$2,414,697.00</u> | <u>\$2,414,625.00</u> | <u>\$165,833.24</u> |

EDUCATION SERVICES continued...

Head Start San Joaquin

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, 2019 to January 31, 2020. SJCOE reapplied for the 5-year cycle of this grant, which is February 1, 2021 to January 31, 2026. 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 \$3,854,171 annual budget which, as an individual program of Education Services, is 2.32% 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 2020-21 Adopted Budget to First Interim Financial Report are listed below:

| <u>Fund</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 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. | \$926,054.00 | \$944,240.00 |
| 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. | \$22,046.00 | \$19,829.00 |

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>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|---|-------------------------------------|------------------------------------|------------------------|
| Restricted | \$29,901,614.00 | \$33,238,277.00 | \$3,336,663.00 |
| Unrestricted | \$83,914,657.00 | \$97,267,299.00 | \$13,352,642.00 |
| Total General Fund Ending Balances | \$113,816,271.00 | \$130,505,576.00 | \$16,689,305.00 |

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 for June 30, 2019**
- **Unaudited ending balances for June 30, 2020**
- **Estimated ending balances for June 30, 2021**

The General Fund is summarized below:

| <u>General Fund Fund 01 & Fund 02</u> | <u>2020-2021 Adopted Budget</u> | <u>2020-2021 First Interim</u> | <u>Difference</u> |
|---|-------------------------------------|------------------------------------|-------------------------|
| Beginning Balance | \$125,020,592.00 | \$130,926,616.00 | \$5,906,024.00 |
| Revenue | \$149,612,422.00 | \$165,824,275.00 | \$16,211,853.00 |
| Expenses | (\$160,816,743.00) | (\$166,245,315.00) | (\$5,428,572.00) |
| Ending Balance | \$113,816,271.00 | \$130,505,576.00 | \$16,689,305.00 |

OTHER FUNDS

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

TEACHERS COLLEGE OF SAN JOAQUIN FUND 02

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

| Teachers College of San Joaquin Fund 02 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|--|-------------------------------------|------------------------------------|----------------------------|
| Beginning Balance | \$5,163,221.90 | \$5,015,140.37 | (\$148,081.53) |
| Revenue | \$6,572,379.00 | \$8,522,731.00 | \$1,950,352.00 |
| Expenses | (\$7,544,746.00) | (\$8,415,890.00) | (\$871,144.00) |
| Ending Balance | <u>\$4,190,854.90</u> | <u>\$5,121,981.37</u> | <u>\$931,126.47</u> |

CHARTER SCHOOLS SPECIAL REVENUE FUND 09

- Venture Academy Family of Schools (VAFS)
- one.Charter Academies

The Charter Schools Special Revenue Fund is utilized for all charter schools. Venture Academy Family of Schools and one.Charter both 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 Academies provides high-promise students in grades TK–12th with a non-traditional education that allows them to explore learning in a variety of settings. The academies include TK-6th 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 has moved under the one.Charter Academies in 2020-21, this program is a grade 9-12th academic program for high school diploma or GED, as well as career technical education certification in Construction Technology and Masonry.

A summary of the two charters is listed below:

| Charter Schools Special Reserve Fund 09 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|--|-------------------------------------|------------------------------------|------------------------------|
| Beginning Balance | \$6,372,848.00 | \$7,177,869.56 | \$805,021.56 |
| Revenue | \$30,457,298.00 | \$31,395,982.00 | \$938,684.00 |
| Expenses | (\$32,525,193.00) | (\$31,664,431.00) | \$860,762.00 |
| Ending Balance | <u>\$4,304,953.00</u> | <u>\$6,909,420.56</u> | <u>\$2,604,467.56</u> |

SPECIAL EDUCATION PASS-THROUGH FUND 10

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

| Special Education Pass-Through Fund 10 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|---|-------------------------------------|------------------------------------|----------------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 |
| Revenue | \$57,272,842.00 | \$56,936,841.00 | (\$336,001.00) |
| Expenses | (\$57,272,842.00) | (\$56,936,841.00) | \$336,001.00 |
| Ending Balance | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

ADULTS IN CORRECTIONS FUND 11

The Adults in Correctional Facilities Fund (Fund 11) is used to account separately for federal, state and local revenues for adult educational programs. Jail Education Programs are the responsibility of the County Office of Education, per Education Codes 1900, 41840 and 46190.

| Adults in Corrections Fund 11 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|----------------------------------|-----------------------------|----------------------------|-----------------------|
| Beginning Balance | \$12,885.00 | \$59,382.30 | \$46,497.30 |
| Revenue | \$446,862.00 | \$604,983.00 | \$158,121.00 |
| Expenses | <u>(\$446,862.00)</u> | <u>(\$651,479.00)</u> | <u>(\$204,617.00)</u> |
| Ending Balance | <u>\$12,885.00</u> | <u>\$12,886.30</u> | <u>\$1.30</u> |

CHILD DEVELOPMENT FUND 12

The Child Development Fund (Fund 12) is used to track the grants and entitlements for child development programs including Head Start. The fund transfers indirect costs to the General Fund. Indirect costs will be calculated on actual expenditures at year-end closing.

| Child Development Fund 12 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|------------------------------|------------------------------|------------------------------|----------------------------|
| Beginning Balance | \$1,623,212.00 | \$2,075,303.42 | \$452,091.42 |
| Revenue | \$63,151,220.00 | \$63,288,957.00 | \$137,737.00 |
| Expenses | <u>(\$63,260,409.00)</u> | <u>(\$63,406,110.00)</u> | <u>(\$145,701.00)</u> |
| Ending Balance | <u>\$1,514,023.00</u> | <u>\$1,958,150.42</u> | <u>\$444,127.42</u> |

SPECIAL INSURANCE FUND 67

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

SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES

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

| Property & Liability Insurance Reserves Fund 67 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|--|-----------------------------|----------------------------|----------------------------|
| Beginning Balance | \$621,769.44 | \$616,876.28 | <u>(\$4,893.16)</u> |
| Revenue | \$1,052.00 | \$1,052.00 | \$0.00 |
| Expenses | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Ending Balance | <u>\$622,821.44</u> | <u>\$617,928.28</u> | <u>(\$4,893.16)</u> |

SPECIAL INSURANCE FUND 67 ~ RETIREE BENEFIT RESERVES

The retiree benefit reserves are to account for post-employment health care benefits in accordance with employment contracts. The County Office of Education contributes 100% of the cap towards premiums incurred by the retiree. The 2020-21 assessed rate for the Retiree Benefit Fund is \$105 per month per full-time equivalent (FTE) of retirement covered certificated and classified salaries and .5% on all salaries.

| Special Insurance Fund - Retiree Benefit Reserves Fund 67 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|--|------------------------------|------------------------------|------------------------------|
| Beginning Balance | \$1,038,525.90 | \$953,795.03 | <u>(\$84,730.87)</u> |
| Revenue | \$1,752,718.00 | \$1,752,718.00 | \$0.00 |
| Expenses | <u>(\$706,142.00)</u> | <u>(\$811,366.00)</u> | <u>(\$105,224.00)</u> |
| Ending Balance | <u>\$2,085,101.90</u> | <u>\$1,895,147.03</u> | <u>(\$189,954.87)</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 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|------------------------------------|-------------------------------------|------------------------------------|-----------------------|
| Beginning Balance | \$1,660,295.34 | \$1,570,671.31 | (\$89,624.03) |
| Revenue | \$1,753,770.00 | \$1,753,770.00 | \$0.00 |
| Expenses | (\$706,142.00) | (\$811,366.00) | (\$105,224.00) |
| Ending Balance | \$2,707,923.34 | \$2,513,075.31 | (\$194,848.03) |

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 | 2020-2021 Adopted Budget | 2020-2021 First Interim | Difference |
|---|-------------------------------------|------------------------------------|---------------------|
| Beginning Balance | \$7,843,923.60 | \$8,500,623.24 | \$656,699.64 |
| Revenue | \$0.00 | \$0.00 | \$0.00 |
| Expenses | \$0.00 | \$0.00 | \$0.00 |
| Ending Balance | \$7,843,923.60 | \$8,500,623.24 | \$656,699.64 |

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2018-19 Audited Actuals through 2020-21 First Interim.

| All Funds | 2018-2019 Audited Actuals | 2019-2020 Unaudited Actuals | 2020-2021 Adopted Budget | 2020-2021 First Interim |
|--|--------------------------------------|--|-------------------------------------|------------------------------------|
| Beginning Balance | \$124,528,608.55 | \$141,856,466.45 | \$142,533,752.45 | \$150,310,465.69 |
| Revenue | \$276,239,162.64 | \$272,456,473.18 | \$302,694,414.00 | \$319,804,808.00 |
| Total Resources | \$400,767,771.19 | \$414,312,939.63 | \$445,228,166.45 | \$470,115,273.69 |
| Expenses | \$258,911,304.74 | \$264,002,473.94 | \$315,028,191.00 | \$319,715,542.00 |
| Ending Balance | \$141,856,466.45 | \$150,310,465.69 | \$130,199,975.45 | \$150,399,731.69 |
| Total Expenditures & Ending Balance | \$400,767,771.19 | \$414,312,939.63 | \$445,228,166.45 | \$470,115,273.69 |

**ENDING BALANCE ANALYSIS
2020-2021 FIRST INTERIM
FINANCIAL REPORT**

| Line # | Description | Column A | Column B | Column C | Column D | Column E |
|--------|---|---|--|---|------------------------------------|--|
| | | Audited Actuals Balance 6/30/2019 | Unaudited Actuals Surplus or Deficit | Unaudited Actuals Balance 6/30/2020 | Estimated Surplus or Deficit | Estimated Balance Budget 6/30/2021 |
| 1 | Court/Community Schools Programs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Special Education County Program & Reserves | \$3,536,835.06 | (\$768,109.77) | \$2,768,725.29 | \$142,157.00 | \$2,910,882.29 |
| 3 | Sp Ed & SELPA Restricted Grants/Programs | \$8,145,863.40 | \$2,573,611.88 | \$10,719,475.28 | \$556,232.00 | \$11,275,707.28 |
| 4 | ROC/P District & COE Programs (Line 7 until 2015) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | Other Restricted Programs | \$12,302,773.90 | \$294,684.66 | \$12,597,458.56 | \$1,500,566.00 | \$14,098,024.56 |
| 6 | SUBTOTAL RESTRICTED PROGRAMS | \$23,985,472.36 | \$2,100,186.77 | \$26,085,659.13 | \$2,198,955.00 | \$28,284,614.13 |
| 7 | Designated Unrestricted Programs | \$80,228,501.66 | \$1,218,227.29 | \$81,446,728.95 | (\$6,342,061.00) | \$75,104,667.95 |
| 8 | Court/Community Schools Unrestricted Lottery | \$32,952.19 | \$15,610.29 | \$48,562.48 | \$0.00 | \$48,562.48 |
| 9 | Special Education Unrestricted Lottery | \$126,659.94 | (\$17,119.46) | \$109,540.48 | \$6,102.00 | \$115,642.48 |
| 10 | CTE Unrestricted Lottery | \$106,876.32 | (\$3,920.29) | \$102,956.03 | (\$6,448.00) | \$96,508.03 |
| 11 | Lottery - Technology Support | \$608,091.93 | (\$219,489.24) | \$388,602.69 | \$19,838.00 | \$408,440.69 |
| 12 | Revolving, Petty Cash | \$2,825.00 | \$0.00 | \$2,825.00 | \$0.00 | \$2,825.00 |
| 13 | Designated Economic Uncertainties | \$2,607,644.00 | \$60,209.24 | \$2,667,853.24 | \$488,736.00 | \$3,156,589.24 |
| 14 | Unrestricted Reserves | \$11,599,430.78 | \$2,098,001.62 | \$13,697,432.40 | \$3,284,056.00 | \$16,981,488.40 |
| 15 | QZAB Qualified Zone Academy Bond #1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 16 | QZAB Qualified Zone Academy Bond #2 | \$912,571.53 | \$32,075.81 | \$944,647.34 | \$31,276.00 | \$975,923.34 |
| 17 | QZAB Qualified Zone Academy Bond #3 | \$30,634.92 | \$386,032.83 | \$416,667.75 | (\$208,335.00) | \$208,332.75 |
| 18 | SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES | \$96,256,188.27 | \$3,569,628.09 | \$99,825,816.36 | (\$2,726,836.00) | \$97,098,980.36 |
| 19 | TOTAL GENERAL FUND (CDE SACS Financial Reports) | \$120,241,660.63 | \$5,669,814.86 | \$125,911,475.49 | (\$527,881.00) | \$125,383,594.49 |

| TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01) | | | | | | |
|---|--|-----------------------|--------------------|-----------------------|---------------------|-----------------------|
| 20 | Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted | \$4,841,853.90 | \$19,676.47 | \$4,861,530.37 | \$92,133.00 | \$4,953,663.37 |
| 21 | TCSJ - Fund 02 - Unrestricted | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 21a | TCSJ - Economic Uncertainties - Fund 02 - Unrestricted | \$150,417.00 | \$3,193.00 | \$153,610.00 | \$14,708.00 | \$168,318.00 |
| 22 | TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports) | \$4,992,270.90 | \$22,869.47 | \$5,015,140.37 | \$106,841.00 | \$5,121,981.37 |

| | | | | | | |
|----|---|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| 23 | SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02 | \$28,827,326.26 | \$2,119,863.24 | \$30,947,189.50 | \$2,291,088.00 | \$33,238,277.50 |
| 24 | SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02 | \$96,406,605.27 | \$3,572,821.09 | \$99,979,426.36 | (\$2,712,128.00) | \$97,267,298.36 |
| 25 | TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports) | \$125,233,931.53 | \$5,692,684.33 | \$130,926,615.86 | (\$421,040.00) | \$130,505,575.86 |

| OTHER FUNDS | | | | | | |
|--------------------|---|----------------|----------------|----------------|----------------|----------------|
| 26 | Charter Fund (Fund 09) | \$5,533,042.18 | \$1,644,827.38 | \$7,177,869.56 | (\$268,449.00) | \$6,909,420.56 |
| 27 | Special Education Pass-Through Fund (Fund 10) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 28 | Adults in Corrections (Fund 11) | \$23,925.45 | \$35,456.85 | \$59,382.30 | (\$46,496.00) | \$12,886.30 |
| 29 | Child Development Fund (Fund 12) | \$1,499,826.35 | \$575,477.07 | \$2,075,303.42 | (\$117,153.00) | \$1,958,150.42 |
| 30 | County School Facilities (Fund 35) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 31 | Special Insurance Fund (Fund 67) | \$1,567,524.34 | \$3,146.97 | \$1,570,671.31 | \$942,404.00 | \$2,513,075.31 |
| 32 | Retiree Benefit Trust Fund (Fund 71) | \$7,998,216.60 | \$502,406.64 | \$8,500,623.24 | \$0.00 | \$8,500,623.24 |

| | | | | | | |
|----|------------------------|-------------------------|-----------------------|-------------------------|--------------------|-------------------------|
| 33 | TOTAL ALL FUNDS | \$141,856,466.45 | \$8,453,999.24 | \$150,310,465.69 | \$89,266.00 | \$150,399,731.69 |
|----|------------------------|-------------------------|-----------------------|-------------------------|--------------------|-------------------------|

**ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2020-2021 FIRST INTERIM**

| | <u>2020-2021 Budget</u> | <u>2020-2021 First Interim</u> |
|--|------------------------------------|---|
| Beginning Balance All Funds July 1st | \$142,533,752.45 | \$150,310,465.69 |
| <u>REVENUES</u> | | |
| General Fund 01 | \$143,040,043.00 | \$157,301,544.00 |
| Teachers College of SJ Fund 02 | \$6,572,379.00 | \$8,522,731.00 |
| Charter Fund 09 | \$30,457,298.00 | \$31,395,982.00 |
| Special Education Pass Thru Fund 10 | \$57,272,842.00 | \$56,936,841.00 |
| Adults In Corrections Fund 11 | \$446,862.00 | \$604,983.00 |
| Child Development Fund 12 | \$63,151,220.00 | \$63,288,957.00 |
| Special Insurance Fund 67 | \$1,753,770.00 | \$1,753,770.00 |
| Retiree Benefit Trust Fund 71 | \$0.00 | \$0.00 |
| Subtotal All Funds Revenues | \$302,694,414.00 | \$319,804,808.00 |
| Total Beginning Balance and Revenue All Funds | \$445,228,166.45 | \$470,115,273.69 |
| <u>EXPENDITURES</u> | | |
| General Fund 01 | \$153,271,997.00 | \$157,829,425.00 |
| Teachers College of SJ Fund 02 | \$7,544,746.00 | \$8,415,890.00 |
| Charter Fund 09 | \$32,525,193.00 | \$31,664,431.00 |
| Special Education Pass Thru Fund 10 | \$57,272,842.00 | \$56,936,841.00 |
| Adults In Corrections Fund 11 | \$446,862.00 | \$651,479.00 |
| Child Development Fund 12 | \$63,260,409.00 | \$63,406,110.00 |
| Special Insurance Fund 67 | \$706,142.00 | \$811,366.00 |
| Retiree Benefit Trust Fund 71 | \$0.00 | \$0.00 |
| Subtotal All Funds Expenditures | \$315,028,191.00 | \$319,715,542.00 |
| Estimated Ending Balance General Fund | \$109,625,411.63 | \$125,383,594.49 |
| Estimated Ending Balance All Other Funds | \$20,574,563.82 | \$25,016,137.20 |
| Estimated Ending Balance All Funds June 30th | \$130,199,975.45 | \$150,399,731.69 |
| Total Expenditures and Estimated Ending Balance All Funds | \$445,228,166.45 | \$470,115,273.69 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 1 | Special Education - Local Assistance Entitlements | 3310 | 1030 | \$0.00 | \$768,559.00 | \$768,559.00 | \$768,559.00 | \$0.00 | 2 |
| 2 | Special Education - Child Nutrition / Food Services | 5310 | 1690 | \$0.00 | \$231,175.00 | \$231,175.00 | \$231,175.00 | \$0.00 | 2 |
| 3 | Special Education | 6500 | 1000 | \$0.00 | \$40,187,080.00 | \$40,187,080.00 | \$0.00 | \$40,187,080.00 | 2 |
| 4 | Special Education - Charter Decline Adj Reserve | 6500 | 1013 | \$571,427.00 | \$895,349.00 | \$1,466,776.00 | \$0.00 | \$1,466,776.00 | 2 |
| 5 | Special Education - Non Public Agency Reimbursement Program | 6500 | 1019 | \$0.00 | \$0.00 | \$0.00 | \$1,868,500.00 | -\$1,868,500.00 | 2 |
| 6 | Special Education - SDC - Special Day Class | 6500 | 1020 | \$0.00 | \$817,184.00 | \$817,184.00 | \$24,609,636.00 | -\$23,792,452.00 | 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 | \$1,600,000.00 | -\$800,000.00 | \$800,000.00 | \$0.00 | \$800,000.00 | 2 |
| 9 | Special Education - DIS - Designated Instructional Services | 6500 | 1050 | \$0.00 | \$0.00 | \$0.00 | \$7,331,564.00 | -\$7,331,564.00 | 2 |
| 10 | Special Education - Maximization SELPA - Special Education Local Planning Area | 6500 | 1090 | \$348,296.16 | \$46,808.00 | \$395,104.16 | \$0.00 | \$395,104.16 | 2 |
| 11 | Special Education - Pupil Services | 6500 | 1500 | \$0.00 | \$0.00 | \$0.00 | \$1,095,879.00 | -\$1,095,879.00 | 2 |
| 12 | Special Education - Instructional Administration | 6500 | 1600 | \$0.00 | \$0.00 | \$0.00 | \$789,093.00 | -\$789,093.00 | 2 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|-------------------------------------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 13 | Special Education - School Administration | 6500 | 1610 | \$0.00 | \$0.00 | \$0.00 | \$2,999,827.00 | -\$2,999,827.00 | 2 |
| 14 | Special Education - Maintenance & Operations | 6500 | 1700 | \$0.00 | \$0.00 | \$0.00 | \$1,909,478.00 | -\$1,909,478.00 | 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 | \$215,070.00 | -\$215,070.00 | 2 |
| 17 | Special Education - Infants | 6510 | 1040 | \$0.00 | \$255,286.00 | \$255,286.00 | \$255,286.00 | \$0.00 | 2 |
| Total by Ending Balance Line | | | | \$2,768,725.29 | \$42,216,224.00 | \$44,984,949.29 | \$42,074,067.00 | \$2,910,882.29 | 2 |
| 18 | Special Education- ESSA Comp Supt and Imp. | 3182 | 1353 | \$0.00 | \$170,123.00 | \$170,123.00 | \$170,123.00 | \$0.00 | 3 |
| 19 | Special Education - Preschool Local Entitlements | 3310 | 1100 | \$0.00 | \$359,608.00 | \$359,608.00 | \$359,608.00 | \$0.00 | 3 |
| 20 | SELPA - Special Education Local Planning - Federal Preschool Grant | 3315 | 2100 | \$0.00 | \$76,065.00 | \$76,065.00 | \$76,065.00 | \$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
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | 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 | \$9,594.00 | \$9,594.00 | \$9,594.00 | \$0.00 | 3 |
| 26 | SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant | 3395 | 2220 | \$0.00 | \$14,601.00 | \$14,601.00 | \$14,601.00 | \$0.00 | 3 |
| 27 | SELPA - Special Education Local Planning - Medi-Cal Billing Option | 5640 | 6510 | \$551,722.13 | \$175,896.00 | \$727,618.13 | \$159,260.00 | \$568,358.13 | 3 |
| 28 | Special Education - Lottery Restricted | 6300 | 1026 | \$205,214.01 | \$31,836.00 | \$237,050.01 | \$31,590.00 | \$205,460.01 | 3 |
| 29 | SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies | 6500 | 2010 | \$2,534.99 | \$945,015.00 | \$947,549.99 | \$945,015.00 | \$2,534.99 | 3 |
| 30 | SELPA - Special Education Local Planning Area - Out of Home Care | 6500 | 2030 | \$6,070,896.84 | \$1,948,083.00 | \$8,018,979.84 | \$1,047,865.00 | \$6,971,114.84 | 3 |
| 31 | SELPA - Special Education Local Planning - Regionalized Services | 6500 | 2060 | \$923,993.68 | \$461,581.00 | \$1,385,574.68 | \$432,216.00 | \$953,358.68 | 3 |
| 32 | SELPA - Special Education Local Planning - Program Specialist | 6500 | 2070 | \$828,669.86 | \$692,372.00 | \$1,521,041.86 | \$494,987.00 | \$1,026,054.86 | 3 |
| 33 | SELPA - Special Education Local Planning - Personnel Development | 6500 | 2110 | \$0.00 | \$7,164.00 | \$7,164.00 | \$7,164.00 | \$0.00 | 3 |
| 34 | SELPA - Special Education Local Planning Area - Psych Services Contracted | 6500 | 2500 | \$61,346.30 | \$412,866.00 | \$474,212.30 | \$399,898.00 | \$74,314.30 | 3 |
| 35 | Special Education - Mental Health Prop 98 | 6512 | 1322 | \$0.00 | \$773,174.00 | \$773,174.00 | \$773,174.00 | \$0.00 | 3 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 36 | SELPA - Special Education Local Planning - Mental Health Services - Prop 98 | 6512 | 2322 | \$1,012,607.56 | \$566,234.00 | \$1,578,841.56 | \$1,249,865.00 | \$328,976.56 | 3 |
| 37 | Special Education - COSP County Operated Schools & Programs -Mental Health Services | 6512 | 3209 | \$161,477.68 | \$52,275.00 | \$213,752.68 | \$52,275.00 | \$161,477.68 | 3 |
| 38 | Special Education - Venture Academy - Mental Health Services | 6512 | 3214 | \$48,667.51 | \$56,128.00 | \$104,795.51 | \$52,619.00 | \$52,176.51 | 3 |
| 39 | SELPA - Special Education Local Planning - Workability I | 6520 | 2200 | \$0.00 | \$294,615.00 | \$294,615.00 | \$294,615.00 | \$0.00 | 3 |
| 40 | SELPA - Special Education Local Planning - Workability C/O | 6520 | 2201 | \$0.00 | \$17,941.00 | \$17,941.00 | \$17,941.00 | \$0.00 | 3 |
| 41 | SELPA - Special Education Local Planning Area - Inservice Administration Budget | 9010 | 2160 | \$55,853.66 | \$12,000.00 | \$67,853.66 | \$12,769.00 | \$55,084.66 | 3 |
| 42 | SELPA - Special Education Local Planning - 504 Training | 9010 | 2162 | \$11,842.05 | \$0.00 | \$11,842.05 | \$0.00 | \$11,842.05 | 3 |
| 43 | SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers | 9010 | 2166 | \$33,635.64 | \$20,700.00 | \$54,335.64 | \$20,700.00 | \$33,635.64 | 3 |
| 44 | SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium | 9010 | 2170 | \$86,274.71 | \$15,667.00 | \$101,941.71 | \$15,667.00 | \$86,274.71 | 3 |
| 45 | SELPA - Special Education Local Planning - Autism Forum | 9010 | 2175 | \$5,352.17 | \$2,790.00 | \$8,142.17 | \$2,790.00 | \$5,352.17 | 3 |
| 46 | SELPA - Special Education Local Planning - Workability Region 4 | 9010 | 2202 | \$773.80 | \$0.00 | \$773.80 | \$198.00 | \$575.80 | 3 |
| 47 | Special Education - MAA - Medi-Cal Administrative Agency -Special Education | 9010 | 7903 | \$568,862.53 | \$80,553.00 | \$649,415.53 | \$9,000.00 | \$640,415.53 | 3 |

ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|-------------------------------------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 48 | SELPA - Special Education Local Planning - MAA Medi-Cal Administrative Agency - SELPA 10% | 9010 | 7908 | \$89,750.16 | \$8,950.00 | \$98,700.16 | \$0.00 | \$98,700.16 | 3 |
| Total by Ending Balance Line | | | | \$10,719,475.28 | \$8,133,867.00 | \$18,853,342.28 | \$7,577,635.00 | \$11,275,707.28 | 3 |
| 49 | Title I Part A Basic Grant - COSP County Operated Schools & Programs | 3010 | 3349 | \$0.00 | \$976,134.00 | \$976,134.00 | \$976,134.00 | \$0.00 | 5 |
| 50 | Title I Low Income/Neglected - COSP County Operated Schools & Programs | 3010 | 3351 | \$0.00 | \$44,057.00 | \$44,057.00 | \$44,057.00 | \$0.00 | 5 |
| 51 | Title I Part D Delinquent/Neglected COSP County Operated Schools & Programs | 3025 | 3350 | \$0.00 | \$449,657.00 | \$449,657.00 | \$449,657.00 | \$0.00 | 5 |
| 52 | Migrant Education - Ripon | 3060 | 6020 | \$0.00 | \$0.00 | \$0.00 | \$865.00 | -\$865.00 | 5 |
| 53 | Migrant Education - Contra Costa County | 3060 | 6024 | \$0.00 | \$0.00 | \$0.00 | \$3,319.00 | -\$3,319.00 | 5 |
| 54 | Migrant Education - Banta | 3060 | 6025 | \$0.00 | \$0.00 | \$0.00 | \$100.00 | -\$100.00 | 5 |
| 55 | Migrant Education - Escalon | 3060 | 6029 | \$0.00 | \$0.00 | \$0.00 | \$8,711.00 | -\$8,711.00 | 5 |
| 56 | Migrant Education - New Hope | 3060 | 6031 | \$0.00 | \$0.00 | \$0.00 | \$2,309.00 | -\$2,309.00 | 5 |
| 57 | Migrant Education - Tracy | 3060 | 6032 | \$0.00 | \$0.00 | \$0.00 | \$8,711.00 | -\$8,711.00 | 5 |
| 58 | Migrant Education - Administration | 3060 | 6080 | \$0.00 | \$2,981,476.00 | \$2,981,476.00 | \$521,538.00 | \$2,459,938.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 59 | Migrant Education - Centralized Services | 3060 | 6082 | \$0.00 | \$0.00 | \$0.00 | \$237,650.00 | -\$237,650.00 | 5 |
| 60 | Migrant Education - Out of School Youth | 3060 | 6083 | \$0.00 | \$0.00 | \$0.00 | \$98,936.00 | -\$98,936.00 | 5 |
| 61 | Migrant Education - Parent Participation | 3060 | 6084 | \$0.00 | \$0.00 | \$0.00 | \$89,275.00 | -\$89,275.00 | 5 |
| 62 | Migrant Education - School Readiness | 3060 | 6085 | \$0.00 | \$0.00 | \$0.00 | \$215,624.00 | -\$215,624.00 | 5 |
| 63 | Migrant Education - Identification & Recruitment | 3060 | 6086 | \$0.00 | \$0.00 | \$0.00 | \$381,351.00 | -\$381,351.00 | 5 |
| 64 | Migrant Education - Health | 3060 | 6087 | \$0.00 | \$0.00 | \$0.00 | \$89,804.00 | -\$89,804.00 | 5 |
| 65 | Migrant Education - Migrant District Service Agreement | 3060 | 6088 | \$0.00 | \$0.00 | \$0.00 | \$1,109,894.00 | -\$1,109,894.00 | 5 |
| 66 | Migrant Education - Staff Development | 3060 | 6092 | \$0.00 | \$0.00 | \$0.00 | \$8,424.00 | -\$8,424.00 | 5 |
| 67 | Migrant Education - Linden | 3060 | 6095 | \$0.00 | \$0.00 | \$0.00 | \$13,017.00 | -\$13,017.00 | 5 |
| 68 | Migrant Education - Manteca | 3060 | 6096 | \$0.00 | \$0.00 | \$0.00 | \$191,948.00 | -\$191,948.00 | 5 |
| 69 | Migrant Education - Summer School Ripon | 3061 | 6020 | \$0.00 | \$0.00 | \$0.00 | \$177.00 | -\$177.00 | 5 |
| 70 | Migrant Education - Summer School Contra Costa County | 3061 | 6024 | \$0.00 | \$0.00 | \$0.00 | \$369.00 | -\$369.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT

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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 71 | Migrant Education - Summer School Escalon | 3061 | 6029 | \$0.00 | \$0.00 | \$0.00 | \$19,952.00 | -\$19,952.00 | 5 |
| 72 | Migrant Education - Summer School New Hope | 3061 | 6031 | \$0.00 | \$0.00 | \$0.00 | \$368.00 | -\$368.00 | 5 |
| 73 | Migrant Education - Summer School Tracy | 3061 | 6032 | \$0.00 | \$0.00 | \$0.00 | \$1,677.00 | -\$1,677.00 | 5 |
| 74 | Migrant Education - Summer School Administration | 3061 | 6080 | \$0.00 | \$757,798.00 | \$757,798.00 | \$40,726.00 | \$717,072.00 | 5 |
| 75 | Migrant Education - Summer School Centralized Services | 3061 | 6082 | \$0.00 | \$0.00 | \$0.00 | \$301,956.00 | -\$301,956.00 | 5 |
| 76 | Migrant Education - Summer School Out of School Youth | 3061 | 6083 | \$0.00 | \$0.00 | \$0.00 | \$19,442.00 | -\$19,442.00 | 5 |
| 77 | Migrant Education - Summer School - School Readiness | 3061 | 6085 | \$0.00 | \$0.00 | \$0.00 | \$36,109.00 | -\$36,109.00 | 5 |
| 78 | Migrant Education - Summer School Migrant District Service Agreement | 3061 | 6088 | \$0.00 | \$0.00 | \$0.00 | \$206,212.00 | -\$206,212.00 | 5 |
| 79 | Migrant Education - Summer School Linden | 3061 | 6095 | \$0.00 | \$0.00 | \$0.00 | \$2,352.00 | -\$2,352.00 | 5 |
| 80 | Migrant Education - Summer School Manteca | 3061 | 6096 | \$0.00 | \$0.00 | \$0.00 | \$78,458.00 | -\$78,458.00 | 5 |
| 81 | Migrant Education - Summer School Leadership | 3061 | 6098 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 | -\$50,000.00 | 5 |
| 82 | School Readiness Migrant Education | 3110 | 6021 | \$0.00 | \$114,897.00 | \$114,897.00 | \$114,897.00 | \$0.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 83 | ESSA Comprehensive Support and Improvement - COSP County Operated Schools & Programs | 3182 | 3345 | \$0.00 | \$63,947.00 | \$63,947.00 | \$63,947.00 | \$0.00 | 5 |
| 84 | COSP-19/20 ESSA CSI School Improvement Funding for LEA | 3182 | 3359 | \$0.00 | \$340,246.00 | \$340,246.00 | \$340,246.00 | \$0.00 | 5 |
| 85 | ESSA School Improvement-County Office of Education | 3183 | 6390 | \$0.00 | \$336,134.00 | \$336,134.00 | \$336,134.00 | \$0.00 | 5 |
| 86 | ESSA COE CSI (Comprehensive Support & Improvement) Carryover | 3183 | 6391 | \$0.00 | \$4,732.00 | \$4,732.00 | \$4,732.00 | \$0.00 | 5 |
| 87 | CARES Act Coronavirus Aid, Relief, and Economic Security Act - ESSERF - Elementary and Secondary School Emergency Relief Funds | 3210 | 5102 | \$0.00 | \$773,314.00 | \$773,314.00 | \$0.00 | \$773,314.00 | 5 |
| 88 | CARES Act Governor's Emergency Education Relief (GEER) | 3215 | 5251 | \$0.00 | \$503,712.00 | \$503,712.00 | \$503,712.00 | \$0.00 | 5 |
| 89 | Special Ed - LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds | 3220 | 1354 | \$0.00 | \$1,988,092.00 | \$1,988,092.00 | \$1,988,092.00 | \$0.00 | 5 |
| 90 | COSP County Operated Schools & Programs - LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds | 3220 | 3496 | -\$377,407.87 | \$897,871.00 | \$520,463.13 | \$897,871.00 | -\$377,407.87 | 5 |
| 91 | LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds | 3220 | 5250 | -\$95,904.87 | \$986,559.00 | \$890,654.13 | \$890,654.00 | \$0.13 | 5 |
| 92 | Special Education Fed Local Assistance COSP County Operated Schools & Programs | 3310 | 3457 | \$0.00 | \$100,032.00 | \$100,032.00 | \$100,032.00 | \$0.00 | 5 |
| 93 | Venture Special Education Local Planning | 3310 | 3860 | \$0.00 | \$193,733.00 | \$193,733.00 | \$193,733.00 | \$0.00 | 5 |
| 94 | VEA - Vocational Education Act - Adult Education Section 132 | 3555 | 6580 | \$0.00 | \$23,089.00 | \$23,089.00 | \$23,089.00 | \$0.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 95 | Title II Part A - Improving Teacher Quality | 4035 | 6161 | \$0.00 | \$61,824.00 | \$61,824.00 | \$61,824.00 | \$0.00 | 5 |
| 96 | Title IV, Part A, Student Support and Academic Enrichment Grant - COSP County Operated Schools & Programs | 4127 | 3358 | \$0.00 | \$110,030.00 | \$110,030.00 | \$110,030.00 | \$0.00 | 5 |
| 97 | Special Ed - Title III English Learner Student Program (CARS) | 4203 | 1351 | \$0.00 | \$17,503.00 | \$17,503.00 | \$17,503.00 | \$0.00 | 5 |
| 98 | COSP-Title III English Learner Student Program (CARS) | 4203 | 3344 | \$0.00 | \$19,105.00 | \$19,105.00 | \$19,105.00 | \$0.00 | 5 |
| 99 | Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium | 4203 | 6112 | \$0.00 | \$42,609.00 | \$42,609.00 | \$42,609.00 | \$0.00 | 5 |
| 100 | Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium Carryover | 4203 | 6113 | \$0.00 | \$3,308.00 | \$3,308.00 | \$3,308.00 | \$0.00 | 5 |
| 101 | Title III ESSA - Every Student Succeeds Act - Technical Assistance | 4204 | 6116 | \$0.00 | \$103,566.00 | \$103,566.00 | \$103,566.00 | \$0.00 | 5 |
| 102 | Child Nutrition / Food Service - COSP County Operated Schools & Programs | 5310 | 3690 | \$0.00 | \$504,921.00 | \$504,921.00 | \$504,921.00 | \$0.00 | 5 |
| 103 | McKinney Vento Homeless Assistance Act COSP County Operated Schools & Programs | 5630 | 3431 | \$0.00 | \$177,488.00 | \$177,488.00 | \$177,488.00 | \$0.00 | 5 |
| 104 | COPS School Violence Prevention Program | 5810 | 5718 | \$0.00 | \$444,161.00 | \$444,161.00 | \$444,161.00 | \$0.00 | 5 |
| 105 | DOL 8 YouthBuild | 5810 | 6270 | \$0.00 | \$1,053,674.00 | \$1,053,674.00 | \$1,053,674.00 | \$0.00 | 5 |
| 106 | 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 |

ENDING BALANCE ANALYSIS DETAIL
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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 107 | ASES Transitional Carry Over Budget (After School Education & Safety) | 6010 | 6373 | \$0.00 | \$216,779.00 | \$216,779.00 | \$216,779.00 | \$0.00 | 5 |
| 108 | Lottery Restricted - Court/Community Schools | 6300 | 3006 | \$364,901.92 | \$70,891.00 | \$435,792.92 | \$70,891.00 | \$364,901.92 | 5 |
| 109 | Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs | 6300 | 4096 | \$98.07 | \$0.00 | \$98.07 | \$0.00 | \$98.07 | 5 |
| 110 | Lottery Restricted Adults In Corrections Transfer | 6300 | 4102 | \$69,345.66 | \$4,783.00 | \$74,128.66 | \$4,783.00 | \$69,345.66 | 5 |
| 111 | Direct Support Professional Training - ROC/P - Regional Occupation Center Program | 6355 | 4051 | \$58,308.30 | \$45,000.00 | \$103,308.30 | \$45,000.00 | \$58,308.30 | 5 |
| 112 | Community - CTE - Career Technical Education Revenue | 6371 | 4001 | \$0.00 | \$99,380.00 | \$99,380.00 | \$99,380.00 | \$0.00 | 5 |
| 113 | Career Technical Education Incentive Grant (CTEIG) | 6387 | 6595 | \$0.00 | \$27,958.00 | \$27,958.00 | \$27,958.00 | \$0.00 | 5 |
| 114 | Strong Workforce Program - Workforce Pathways Coordinator | 6388 | 4400 | \$0.00 | \$165,140.00 | \$165,140.00 | \$165,140.00 | \$0.00 | 5 |
| 115 | Strong Workforce | 6388 | 6597 | \$0.00 | \$117,304.00 | \$117,304.00 | \$117,304.00 | \$0.00 | 5 |
| 116 | COE - County Office of Education Other Programs - Special Education - COSP County Operated Schools & Programs | 6500 | 3201 | \$2,239,321.44 | \$1,011,214.00 | \$3,250,535.44 | \$1,011,214.00 | \$2,239,321.44 | 5 |
| 117 | COE - County Office of Education Other Programs Special Education - VAFS Venture Academy Family of Schools | 6500 | 3202 | \$3,051,009.46 | \$1,246,958.00 | \$4,297,967.46 | \$1,226,937.00 | \$3,071,030.46 | 5 |
| 118 | Workability - Court/Community Schools | 6520 | 3361 | \$0.00 | \$51,045.00 | \$51,045.00 | \$51,045.00 | \$0.00 | 5 |

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2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 119 | COSP County Operated Schools & Programs - Workability C/O | 6520 | 3362 | \$0.00 | \$11,177.00 | \$11,177.00 | \$11,177.00 | \$0.00 | 5 |
| 120 | TUPE - Tobacco Use Prevention Education Healthy Kids | 6650 | 6330 | \$0.00 | \$200,000.00 | \$200,000.00 | \$200,000.00 | \$0.00 | 5 |
| 121 | TUPE - Tobacco Use Prevention Education - Administration | 6680 | 6320 | \$0.00 | \$25,035.00 | \$25,035.00 | \$25,035.00 | \$0.00 | 5 |
| 122 | TUPE Prop 99 | 6680 | 6323 | \$0.00 | \$75,220.00 | \$75,220.00 | \$75,220.00 | \$0.00 | 5 |
| 123 | TUPE - Tobacco Use Prevention Education - Prop 56 | 6685 | 6325 | \$0.00 | \$63,652.00 | \$63,652.00 | \$63,652.00 | \$0.00 | 5 |
| 124 | TUPE - Tobacco Use Prevention Education - CTA Prop 56 | 6685 | 6326 | \$0.00 | \$76,605.00 | \$76,605.00 | \$76,605.00 | \$0.00 | 5 |
| 125 | TUPE - Tobacco Use Prevention Education - Consortium | 6690 | 6340 | \$0.00 | \$47,721.00 | \$47,721.00 | \$47,721.00 | \$0.00 | 5 |
| 126 | California Learn Community for School Success | 7085 | 3458 | \$25,523.32 | \$94,400.00 | \$119,923.32 | \$119,923.00 | \$0.32 | 5 |
| 127 | CA Environmental Literacy Project - CELP | 7135 | 6212 | \$0.00 | \$91,418.00 | \$91,418.00 | \$91,418.00 | \$0.00 | 5 |
| 128 | Classified School Employee Professional Development Block Grant | 7311 | 5097 | \$72,218.00 | \$0.00 | \$72,218.00 | \$0.00 | \$72,218.00 | 5 |
| 129 | Foster Youth Services | 7366 | 3935 | \$0.00 | \$723,223.00 | \$723,223.00 | \$723,223.00 | \$0.00 | 5 |
| 130 | SB117 COVID-19 Response Funds | 7388 | 5101 | \$31,527.07 | \$0.00 | \$31,527.07 | \$31,527.00 | \$0.07 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 131 | Classified School Employee Summer Assistance Program (CESAP). | 7415 | 5212 | \$0.00 | \$190,327.00 | \$190,327.00 | \$190,327.00 | \$0.00 | 5 |
| 132 | Special Ed - LLMF Learning Loss Mitigation Funds – State General Funds | 7420 | 1355 | \$0.00 | \$219,249.00 | \$219,249.00 | \$219,249.00 | \$0.00 | 5 |
| 133 | COSP County Operated Schools & Programs - LLMF Learning Loss Mitigation Funds – State General Funds | 7420 | 3497 | \$0.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 | \$0.00 | 5 |
| 134 | COSP - Low Performing Block Grant | 7510 | 3449 | \$25,974.00 | \$0.00 | \$25,974.00 | \$23,648.00 | \$2,326.00 | 5 |
| 135 | STRS On Behalf | 7690 | 0099 | \$0.00 | \$2,052,497.00 | \$2,052,497.00 | \$2,052,497.00 | \$0.00 | 5 |
| 136 | State of California Oral Health | 7810 | 5049 | \$0.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | 5 |
| 137 | CalCRN - California Career Resource Network | 7810 | 5051 | \$0.00 | \$125,000.00 | \$125,000.00 | \$125,000.00 | \$0.00 | 5 |
| 138 | LCFF - Local Control Funding Formula Evaluation Rubrics for LCAP - Local Control & Accountability | 7810 | 5053 | \$0.00 | \$154,000.00 | \$154,000.00 | \$154,000.00 | \$0.00 | 5 |
| 139 | CA Complete Count Census 2020 | 7810 | 5094 | \$0.00 | \$72,686.00 | \$72,686.00 | \$72,686.00 | \$0.00 | 5 |
| 140 | Forestry Corps | 7810 | 5280 | \$0.00 | \$909,551.00 | \$909,551.00 | \$909,551.00 | \$0.00 | 5 |
| 141 | ATP - Bicycle/Pedestrian Path Improvement @ S/B SR-99 Wilson Way | 7810 | 5281 | \$0.00 | \$121,163.00 | \$121,163.00 | \$121,163.00 | \$0.00 | 5 |
| 142 | Pre-Corps Training Program - DJJ | 7810 | 5282 | \$0.00 | \$1,063,510.00 | \$1,063,510.00 | \$1,063,510.00 | \$0.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 143 | Prop 68 - Floodplain Expansion & Ecosystem Restoration at RP - Dos Rios Ranch | 7810 | 5283 | \$0.00 | \$27,000.00 | \$27,000.00 | \$27,000.00 | \$0.00 | 5 |
| 144 | CMD - Corpmember Development | 7810 | 5288 | \$0.00 | \$24,000.00 | \$24,000.00 | \$24,000.00 | \$0.00 | 5 |
| 145 | CalRecycle California Conservation Corps - E-Waste | 7810 | 5289 | \$0.00 | \$571,428.00 | \$571,428.00 | \$571,428.00 | \$0.00 | 5 |
| 146 | CalRecycle California Conservation Corps - Tire | 7810 | 5290 | \$0.00 | \$357,142.00 | \$357,142.00 | \$357,142.00 | \$0.00 | 5 |
| 147 | CalRecycle California Conservation Corps - Oil | 7810 | 5291 | \$0.00 | \$142,857.00 | \$142,857.00 | \$142,857.00 | \$0.00 | 5 |
| 148 | CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund | 7810 | 5292 | \$0.00 | \$667,365.00 | \$667,365.00 | \$667,365.00 | \$0.00 | 5 |
| 149 | ATP - Active Transportation Program - San Joaquin County Office of Education Campus | 7810 | 5293 | \$0.00 | \$52,843.00 | \$52,843.00 | \$52,843.00 | \$0.00 | 5 |
| 150 | ATP - Active Transportation Program - Redwood School Campus | 7810 | 5294 | \$0.00 | \$56,815.00 | \$56,815.00 | \$56,815.00 | \$0.00 | 5 |
| 151 | Prop 68 - Equipment Acquisition for Conservation & Restoration Projects | 7810 | 5297 | \$0.00 | \$96,163.00 | \$96,163.00 | \$96,163.00 | \$0.00 | 5 |
| 152 | ATP - American Legion Park Improvement Plan | 7810 | 5298 | \$0.00 | \$142,857.00 | \$142,857.00 | \$142,857.00 | \$0.00 | 5 |
| 153 | CalRecycle California Conservation Corps - E-Waste Carryover | 7810 | 6251 | \$0.00 | \$272,108.00 | \$272,108.00 | \$272,108.00 | \$0.00 | 5 |
| 154 | CalRecycle California Conservation Corps - Tire Carryover | 7810 | 6252 | \$0.00 | \$152,731.00 | \$152,731.00 | \$152,731.00 | \$0.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 155 | CalRecycle California Conservation Corps - Oil Carryover | 7810 | 6253 | \$0.00 | \$68,735.00 | \$68,735.00 | \$68,735.00 | \$0.00 | 5 |
| 156 | CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover | 7810 | 6254 | \$0.00 | \$259,260.00 | \$259,260.00 | \$259,260.00 | \$0.00 | 5 |
| 157 | Growth Development Sexual Health (GDSH) | 7810 | 6331 | \$0.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$0.00 | 5 |
| 158 | Routine Maintenance & Repair Requirement | 8150 | 5701 | \$0.00 | \$2,088,761.00 | \$2,088,761.00 | \$2,088,761.00 | \$0.00 | 5 |
| 159 | Miscellaneous Revenue - COSP County Operated Schools & Programs | 9010 | 3002 | \$81,773.16 | \$0.00 | \$81,773.16 | \$549.00 | \$81,224.16 | 5 |
| 160 | COSP County Operated Schools & Programs - PG&E Mini Grant | 9010 | 3008 | \$0.00 | \$910.00 | \$910.00 | \$910.00 | \$0.00 | 5 |
| 161 | Duplicating (Print Shop) - COSP County Operated Schools & Programs | 9010 | 3115 | \$174.50 | \$194,019.00 | \$194,193.50 | \$194,019.00 | \$174.50 | 5 |
| 162 | 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 |
| 163 | HSA - Humans Services Agency - Juvenile Dependency Court - COSP County Operated Schools & Programs | 9010 | 3471 | \$0.00 | \$162,840.00 | \$162,840.00 | \$162,840.00 | \$0.00 | 5 |
| 164 | Fundraising Activities - VAFS Venture Academy Family of Schools | 9010 | 3804 | \$127,732.53 | \$162,000.00 | \$289,732.53 | \$162,000.00 | \$127,732.53 | 5 |
| 165 | HSA - Human Services Agency - Construction Technology - GED - General Education Diploma | 9010 | 4065 | \$0.00 | \$208,689.00 | \$208,689.00 | \$208,689.00 | \$0.00 | 5 |
| 166 | HSA - Human Services Agency - Construction Technology | 9010 | 4200 | \$0.00 | \$501,036.00 | \$501,036.00 | \$501,036.00 | \$0.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 167 | HSA - Human Services Agency - Food Service Program | 9010 | 4201 | \$0.00 | \$729,924.00 | \$729,924.00 | \$729,924.00 | \$0.00 | 5 |
| 168 | CTE- Expansion | 9010 | 4212 | \$0.00 | \$700,000.00 | \$700,000.00 | \$700,000.00 | \$0.00 | 5 |
| 169 | California Apprenticeship Initiative Grant (CAI) | 9010 | 4213 | \$0.00 | \$500,000.00 | \$500,000.00 | \$500,000.00 | \$0.00 | 5 |
| 170 | SJCOE - San Joaquin County Office of Education GED Testing Center | 9010 | 4300 | \$629.77 | \$15,957.00 | \$16,586.77 | \$15,957.00 | \$629.77 | 5 |
| 171 | SEIS - Special Education Information System | 9010 | 5021 | \$2,098,756.18 | -\$2,098,757.00 | -\$0.82 | \$0.00 | -\$0.82 | 5 |
| 172 | Tulare Online Advertisement | 9010 | 5022 | \$0.00 | \$45,000.00 | \$45,000.00 | \$45,000.00 | \$0.00 | 5 |
| 173 | Tulare Digital Platform | 9010 | 5024 | \$0.00 | \$185,000.00 | \$185,000.00 | \$185,000.00 | \$0.00 | 5 |
| 174 | CodeStack | 9010 | 5025 | \$0.00 | \$10,278,078.00 | \$10,278,078.00 | \$6,963,598.00 | \$3,314,480.00 | 5 |
| 175 | Code Camp | 9010 | 5056 | \$0.00 | \$322,285.00 | \$322,285.00 | \$322,285.00 | \$0.00 | 5 |
| 176 | CREEC Network Website | 9010 | 5058 | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$0.00 | 5 |
| 177 | PG&E - Pacific Gas & Electric Energy Center Foundation Grant | 9010 | 5064 | \$12.12 | \$0.00 | \$12.12 | \$0.00 | \$12.12 | 5 |
| 178 | Canine Services Consortium | 9010 | 5208 | \$879.73 | \$7,700.00 | \$8,579.73 | \$7,700.00 | \$879.73 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 179 | Miscellaneous Recycling Revenues | 9010 | 5287 | \$154,328.23 | \$45,000.00 | \$199,328.23 | \$45,000.00 | \$154,328.23 | 5 |
| 180 | Threat Assessment | 9010 | 5723 | \$3,685.16 | \$23,000.00 | \$26,685.16 | \$23,000.00 | \$3,685.16 | 5 |
| 181 | Childhood Literacy Mini Grant | 9010 | 6052 | \$0.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$0.00 | 5 |
| 182 | Assessment Administration | 9010 | 6069 | \$391,162.68 | \$0.00 | \$391,162.68 | \$312,182.00 | \$78,980.68 | 5 |
| 183 | TOPS - Teaching Opportunities for Partners in Science - District Program | 9010 | 6141 | \$75,270.34 | \$0.00 | \$75,270.34 | \$299.00 | \$74,971.34 | 5 |
| 184 | North Central Valley STEM Center - Science, Technology, Engineering and Mathematics | 9010 | 6168 | \$4,381.90 | \$0.00 | \$4,381.90 | \$0.00 | \$4,381.90 | 5 |
| 185 | PGIM - Prudential Global Investment Management | 9010 | 6256 | \$6,816.22 | \$15,300.00 | \$22,116.22 | \$22,116.00 | \$0.22 | 5 |
| 186 | SFPUC - San Francisco Public Utilities Commission | 9010 | 6264 | \$63,375.66 | \$252,780.00 | \$316,155.66 | \$252,780.00 | \$63,375.66 | 5 |
| 187 | Natural Resources Fee For Services | 9010 | 6268 | \$379,557.96 | \$835,018.00 | \$1,214,575.96 | \$835,018.00 | \$379,557.96 | 5 |
| 188 | MyPath | 9010 | 6274 | \$8,000.00 | \$18,000.00 | \$26,000.00 | \$18,000.00 | \$8,000.00 | 5 |
| 189 | Sonora Fee for Service | 9010 | 6276 | \$43,570.21 | \$90,000.00 | \$133,570.21 | \$90,000.00 | \$43,570.21 | 5 |
| 190 | College & Career | 9010 | 6299 | \$146,773.83 | \$0.00 | \$146,773.83 | \$3,747.00 | \$143,026.83 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 191 | Contracted Nursing Services | 9010 | 6352 | \$41,979.94 | \$428,375.00 | \$470,354.94 | \$412,975.00 | \$57,379.94 | 5 |
| 192 | CA Health Education Framework (HEF) | 9010 | 6357 | \$0.00 | \$134,226.00 | \$134,226.00 | \$134,226.00 | \$0.00 | 5 |
| 193 | San Joaquin County Schools Mental & Behavioral Professional Development | 9010 | 6367 | \$155.62 | \$69,844.00 | \$69,999.62 | \$70,000.00 | -\$0.38 | 5 |
| 194 | Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover | 9010 | 6368 | \$0.00 | \$156.00 | \$156.00 | \$156.00 | \$0.00 | 5 |
| 195 | Continuous Improvement & Support | 9010 | 6386 | \$1,477,522.51 | \$1,666,667.00 | \$3,144,189.51 | \$1,452,577.00 | \$1,691,612.51 | 5 |
| 196 | Medi-Cal Comprehensive Health | 9010 | 6511 | \$256,057.54 | \$1,223,196.00 | \$1,479,253.54 | \$1,391,993.00 | \$87,260.54 | 5 |
| 197 | HSA - Human Services Agency - Food Service Certification | 9010 | 6594 | \$1,066.27 | \$0.00 | \$1,066.27 | \$0.00 | \$1,066.27 | 5 |
| 198 | Student Events | 9010 | 7135 | \$0.00 | \$265,520.00 | \$265,520.00 | \$265,520.00 | \$0.00 | 5 |
| 199 | CISC - Curriculum & Instruction Steering Committee - Science | 9010 | 7136 | \$224.77 | \$5,600.00 | \$5,824.77 | \$5,600.00 | \$224.77 | 5 |
| 200 | STEAM HUB | 9010 | 7151 | \$0.00 | \$34,501.00 | \$34,501.00 | \$34,501.00 | \$0.00 | 5 |
| 201 | DWAS - Dinner With a Scientist | 9010 | 7181 | \$3,782.44 | \$0.00 | \$3,782.44 | \$0.00 | \$3,782.44 | 5 |
| 202 | DSSP - Delta Sierra Science Project CSMP - California Science & Math Project | 9010 | 7187 | \$0.00 | \$31,187.00 | \$31,187.00 | \$11,187.00 | \$20,000.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 203 | DSSP - Delta Sierra Science Project - Development | 9010 | 7193 | \$21,599.00 | \$0.00 | \$21,599.00 | \$21,599.00 | \$0.00 | 5 |
| 204 | Artists in Schools | 9010 | 7248 | \$80,490.01 | \$32,166.00 | \$112,656.01 | \$107,891.00 | \$4,765.01 | 5 |
| 205 | Music Services | 9010 | 7270 | \$6,450.27 | \$0.00 | \$6,450.27 | \$2,450.00 | \$4,000.27 | 5 |
| 206 | Health/Physical Education | 9010 | 7300 | \$31,693.03 | \$7,114.00 | \$38,807.03 | \$7,114.00 | \$31,693.03 | 5 |
| 207 | 21st Century CLC - Community Learning Centers Extra | 9010 | 7317 | \$195,559.94 | \$0.00 | \$195,559.94 | \$3,955.00 | \$191,604.94 | 5 |
| 208 | COE - County Office of Education - Foundation Administration | 9010 | 7430 | \$0.00 | \$2,500.00 | \$2,500.00 | \$2,500.00 | \$0.00 | 5 |
| 209 | COE - County Office of Education - Foundation Award - Mock Trial | 9010 | 7431 | \$0.00 | \$3,700.00 | \$3,700.00 | \$3,700.00 | \$0.00 | 5 |
| 210 | COE - County Office of Education - Foundation Award - Academic Decathlon | 9010 | 7432 | \$0.00 | \$4,100.00 | \$4,100.00 | \$4,100.00 | \$0.00 | 5 |
| 211 | COE - County Office of Education - Foundation Award - Pentathlon | 9010 | 7433 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 5 |
| 212 | COE - County Office of Education - Foundation Award - Science Olympiad | 9010 | 7435 | \$0.00 | \$5,150.00 | \$5,150.00 | \$5,150.00 | \$0.00 | 5 |
| 213 | 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 |
| 214 | COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts | 9010 | 7465 | \$0.00 | \$700.00 | \$700.00 | \$700.00 | \$0.00 | 5 |

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 215 | COE - County Office of Education - Foundation Award - Math Olympiad | 9010 | 7466 | \$0.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 | 5 |
| 216 | Chalkboard | 9010 | 7611 | \$12,796.04 | \$0.00 | \$12,796.04 | \$0.00 | \$12,796.04 | 5 |
| 217 | MAA - Medi-Cal Administrative Agency - General Administration | 9010 | 7900 | \$1,015,648.39 | -\$175,792.00 | \$839,856.39 | \$0.00 | \$839,856.39 | 5 |
| 218 | MAA - Medi-Cal Administrative Agency - COSP County Operated Schools & Programs | 9010 | 7901 | \$307,786.84 | \$20,134.00 | \$327,920.84 | \$20,134.00 | \$307,786.84 | 5 |
| 219 | MAA #2 - Medi-Cal Administrative Agency Childcare/Rural | 9010 | 7902 | \$51,498.34 | \$2,200.00 | \$53,698.34 | \$0.00 | \$53,698.34 | 5 |
| 220 | MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health | 9010 | 7904 | \$36,717.51 | \$1,313.00 | \$38,030.51 | \$0.00 | \$38,030.51 | 5 |
| 221 | MAA #5 - Medi-Cal Administrative Agency - Services | 9010 | 7905 | \$0.00 | \$175,792.00 | \$175,792.00 | \$175,792.00 | \$0.00 | 5 |
| 222 | Legal Services | 9010 | 8000 | \$4,635.42 | \$55,365.00 | \$60,000.42 | \$60,000.00 | \$0.42 | 5 |
| 223 | AmeriCorps Carryover | 9012 | 6269 | \$0.00 | \$67,048.00 | \$67,048.00 | \$67,048.00 | \$0.00 | 5 |
| 224 | Worknet - Youth Education Services | 9012 | 6275 | \$0.00 | \$880,000.00 | \$880,000.00 | \$880,000.00 | \$0.00 | 5 |
| 225 | AmeriCorps | 9012 | 6289 | \$0.00 | \$135,000.00 | \$135,000.00 | \$135,000.00 | \$0.00 | 5 |
| 226 | ESSA: 21st Century California School Leadership Academy SCOE CSLA Regional Lead County Office of Education (RLCOE) | 9012 | 6396 | \$0.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$0.00 | 5 |

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|-------------------------------------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 227 | STEAM HUB | 9012 | 7151 | \$0.00 | \$22,500.00 | \$22,500.00 | \$22,500.00 | \$0.00 | 5 |
| 228 | DSSP - Delta Sierra Science Project | 9012 | 7192 | \$0.00 | \$27,407.00 | \$27,407.00 | \$27,407.00 | \$0.00 | 5 |
| 229 | Redevelopment | 9019 | 5800 | \$0.00 | \$175,142.00 | \$175,142.00 | \$175,142.00 | \$0.00 | 5 |
| 230 | Migrant Ed Regular District-Stockton | 9060 | 6093 | \$0.00 | \$413,560.00 | \$413,560.00 | \$413,560.00 | \$0.00 | 5 |
| 231 | Migrant Ed Regular District- Lodi | 9060 | 6094 | \$0.00 | \$304,437.00 | \$304,437.00 | \$304,437.00 | \$0.00 | 5 |
| 232 | Migrant Ed Summer District- Stockton | 9061 | 6093 | \$0.00 | \$45,858.00 | \$45,858.00 | \$45,858.00 | \$0.00 | 5 |
| 233 | Migrant Ed Summer District- Lodi | 9061 | 6094 | \$0.00 | \$37,792.00 | \$37,792.00 | \$37,792.00 | \$0.00 | 5 |
| Total by Ending Balance Line | | | | \$12,597,458.56 | \$50,593,046.00 | \$63,190,504.56 | \$49,092,480.00 | \$14,098,024.56 | 5 |
| 234 | Budget Stabilization | 0000 | 0002 | \$34,493,085.00 | \$7,000,000.00 | \$41,493,085.00 | \$0.00 | \$41,493,085.00 | 7 |
| 235 | Special Ed One-Time Discretionary Funds | 0000 | 1314 | \$102,218.97 | \$0.00 | \$102,218.97 | \$20,613.00 | \$81,605.97 | 7 |
| 236 | LCFF - Local Funding Formula Implementation Professional Development - Special Education | 0000 | 1401 | \$6,596.63 | \$0.00 | \$6,596.63 | \$4,094.00 | \$2,502.63 | 7 |
| 237 | 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 |

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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 238 | Special Education Instructional Assistant Recruitment | 0000 | 1804 | \$22,427.31 | \$0.00 | \$22,427.31 | \$2,258.00 | \$20,169.31 | 7 |
| 239 | Special Education Local Solutions Grant | 0000 | 1805 | \$0.00 | \$57,277.00 | \$57,277.00 | \$55,636.00 | \$1,641.00 | 7 |
| 240 | Fundraising - COSP County Operated Schools & Programs | 0000 | 3007 | \$172.83 | \$0.00 | \$172.83 | \$0.00 | \$172.83 | 7 |
| 241 | One-time Discretionary Funds - COSP County Operated Schools & Programs | 0000 | 3444 | \$655.29 | \$0.00 | \$655.29 | \$0.00 | \$655.29 | 7 |
| 242 | COSP County Operated Schools & Programs LCFE - Local Funding Formula Implementation Materials & Supplies | 0000 | 3527 | \$219,345.99 | \$109,527.00 | \$328,872.99 | \$157,942.00 | \$170,930.99 | 7 |
| 243 | VAFS Venture Academy Family of Schools Early College Academy | 0000 | 3865 | \$0.00 | \$1,000,000.00 | \$1,000,000.00 | \$0.00 | \$1,000,000.00 | 7 |
| 244 | Apprenticeship | 0000 | 4205 | \$3,381,892.69 | \$3,852,822.00 | \$7,234,714.69 | \$4,366,193.00 | \$2,868,521.69 | 7 |
| 245 | Skills USA | 0000 | 4209 | \$3,183.97 | \$0.00 | \$3,183.97 | \$0.00 | \$3,183.97 | 7 |
| 246 | LCAP - Local Control & Accountability Program - Program & Fiscal Oversight | 0000 | 5003 | \$1,002,046.35 | \$0.00 | \$1,002,046.35 | \$292,232.00 | \$709,814.35 | 7 |
| 247 | Health Care JPA - Joint Powers Authority Health Care Consortium | 0000 | 5008 | \$487,549.63 | \$0.00 | \$487,549.63 | \$0.00 | \$487,549.63 | 7 |
| 248 | CodeStack | 0000 | 5025 | \$1,231,819.60 | -\$1,231,820.00 | -\$0.40 | \$0.00 | -\$0.40 | 7 |
| 249 | ED-JOIN - Education Job Opportunities Information Network - Statewide | 0000 | 5026 | \$2,412,606.06 | \$2,124,894.00 | \$4,537,500.06 | \$2,027,653.00 | \$2,509,847.06 | 7 |

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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 250 | Classified Employee Teacher of the Year | 0000 | 5044 | \$0.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$0.00 | 7 |
| 251 | Capital Leases - GASB 34 - Governmental Accounting Standards Board | 0000 | 5055 | \$0.00 | \$99,940.00 | \$99,940.00 | \$99,940.00 | \$0.00 | 7 |
| 252 | Transworld Plant Development | 0000 | 5067 | \$120,792.55 | \$0.00 | \$120,792.55 | \$120,793.00 | -\$0.45 | 7 |
| 253 | Solar Panels- WEC | 0000 | 5068 | \$1,491,101.44 | \$59,441.00 | \$1,550,542.44 | \$236,434.00 | \$1,314,108.44 | 7 |
| 254 | Transition Budget | 0000 | 5080 | \$0.00 | \$22,500.00 | \$22,500.00 | \$22,500.00 | \$0.00 | 7 |
| 255 | Sky Mountain Preliminary Planning Installment Request #1 | 0000 | 5084 | \$22,679.82 | \$8,241.00 | \$30,920.82 | \$30,921.00 | -\$0.18 | 7 |
| 256 | Sky Mountain Preliminary Planning Installment Request #2 | 0000 | 5085 | \$0.00 | \$300,000.00 | \$300,000.00 | \$300,000.00 | \$0.00 | 7 |
| 257 | Special Education Discretionary | 0000 | 5096 | \$0.00 | \$270,000.00 | \$270,000.00 | \$270,000.00 | \$0.00 | 7 |
| 258 | Copying Services | 0000 | 5110 | \$541,772.07 | \$0.00 | \$541,772.07 | -\$37,201.00 | \$578,973.07 | 7 |
| 259 | Fremont Street Operations | 0000 | 5133 | \$156,878.40 | \$0.00 | \$156,878.40 | \$0.00 | \$156,878.40 | 7 |
| 260 | CodeStack Relocation | 0000 | 5134 | \$3,510,246.46 | \$0.00 | \$3,510,246.46 | \$3,508,039.00 | \$2,207.46 | 7 |
| 261 | McFall Planning | 0000 | 5136 | \$683,450.00 | \$0.00 | \$683,450.00 | \$0.00 | \$683,450.00 | 7 |

ENDING BALANCE ANALYSIS DETAIL
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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 262 | WEC - Wentworth Education Center Building Expenses | 0000 | 5140 | \$132,969.95 | \$0.00 | \$132,969.95 | \$132,500.00 | \$469.95 | 7 |
| 263 | National Guard Start Up | 0000 | 5146 | \$86,428.00 | \$0.00 | \$86,428.00 | \$86,428.00 | \$0.00 | 7 |
| 264 | Nelson Center Facilities Building Expenses | 0000 | 5150 | \$8,468.76 | \$0.00 | \$8,468.76 | \$0.00 | \$8,468.76 | 7 |
| 265 | Lycoming Building Expenses | 0000 | 5154 | \$0.00 | \$51,319.00 | \$51,319.00 | \$51,319.00 | \$0.00 | 7 |
| 266 | VAFS Venture Academy Family of Schools Building Expenses | 0000 | 5160 | \$1,465,488.27 | \$0.00 | \$1,465,488.27 | \$12,214.00 | \$1,453,274.27 | 7 |
| 267 | COE - County Office of Education Telco Expenses | 0000 | 5168 | \$0.00 | \$285,000.00 | \$285,000.00 | \$285,000.00 | \$0.00 | 7 |
| 268 | Venture II Building Expenses | 0000 | 5175 | \$4,152,319.38 | \$1,000,000.00 | \$5,152,319.38 | \$5,152,319.00 | \$0.38 | 7 |
| 269 | CTEC - Career & Technical Education Center Building Expenses | 0000 | 5180 | \$1,491,699.03 | \$0.00 | \$1,491,699.03 | \$0.00 | \$1,491,699.03 | 7 |
| 270 | Miscellaneous Building Expenses | 0000 | 5186 | \$3,510,730.00 | -\$1,000,000.00 | \$2,510,730.00 | \$0.00 | \$2,510,730.00 | 7 |
| 271 | TCSJ – Teacher’s College of San Joaquin Building Expenses | 0000 | 5190 | \$1,059,628.68 | \$0.00 | \$1,059,628.68 | \$1,059,629.00 | -\$0.32 | 7 |
| 272 | Federal Building - Court/Community Schools | 0000 | 5193 | \$0.00 | \$330,592.00 | \$330,592.00 | \$330,592.00 | \$0.00 | 7 |
| 273 | Mandated Costs | 0000 | 5206 | \$2,566,742.54 | -\$8,197.00 | \$2,558,545.54 | \$0.00 | \$2,558,545.54 | 7 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 274 | Unemployment | 0000 | 5210 | \$0.00 | \$38,787.00 | \$38,787.00 | \$38,787.00 | \$0.00 | 7 |
| 275 | Affordable Care Act - ESRP Employer Shared Responsibility Payment | 0000 | 5211 | \$0.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | 7 |
| 276 | Classified School Employee Summer Assistance Program (CSESAP). | 0000 | 5212 | \$0.00 | \$18,851.00 | \$18,851.00 | \$18,851.00 | \$0.00 | 7 |
| 277 | Information Technology - Core Support | 0000 | 5216 | \$0.00 | \$992,287.00 | \$992,287.00 | \$992,287.00 | \$0.00 | 7 |
| 278 | Information Technology - Communications/Security | 0000 | 5217 | \$0.00 | \$727,282.00 | \$727,282.00 | \$727,282.00 | \$0.00 | 7 |
| 279 | Information Technology - Administration | 0000 | 5218 | \$0.00 | \$343,791.00 | \$343,791.00 | \$343,791.00 | \$0.00 | 7 |
| 280 | Information Technology - Administration/Hardware | 0000 | 5220 | \$23,315.29 | \$132,176.00 | \$155,491.29 | \$135,176.00 | \$20,315.29 | 7 |
| 281 | Information Technology - Administration/Technical | 0000 | 5225 | \$14,933.93 | \$117,900.00 | \$132,833.93 | \$120,900.00 | \$11,933.93 | 7 |
| 282 | Information Technology - Administration/User Support | 0000 | 5230 | \$0.00 | \$377,474.00 | \$377,474.00 | \$377,474.00 | \$0.00 | 7 |
| 283 | Employee Student Day Camp | 0000 | 5255 | \$0.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$0.00 | 7 |
| 284 | Community Garden Project | 0000 | 5299 | \$7,050.08 | \$0.00 | \$7,050.08 | \$0.00 | \$7,050.08 | 7 |
| 285 | ACSA - Association of California School Administrators Personnel Academy | 0000 | 5302 | \$0.00 | \$3,060.00 | \$3,060.00 | \$3,060.00 | \$0.00 | 7 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 286 | Vehicle Maintenance | 0000 | 5702 | \$1,273,079.19 | \$11,028.00 | \$1,284,107.19 | \$72,176.00 | \$1,211,931.19 | 7 |
| 287 | SJCOE Special Needs | 0000 | 6001 | \$0.00 | \$300,000.00 | \$300,000.00 | \$7,432.00 | \$292,568.00 | 7 |
| 288 | SJCOE Professional Development for Classified Employees | 0000 | 6051 | \$0.00 | \$4,300.00 | \$4,300.00 | \$4,300.00 | \$0.00 | 7 |
| 289 | State Seal of Biliteracy | 0000 | 6126 | \$0.00 | \$9,162.00 | \$9,162.00 | \$9,162.00 | \$0.00 | 7 |
| 290 | Science Conference | 0000 | 6144 | \$17,318.42 | \$0.00 | \$17,318.42 | \$0.00 | \$17,318.42 | 7 |
| 291 | STEM Camps - Science, Technology, Engineering and Mathematics | 0000 | 6145 | \$38,549.65 | \$0.00 | \$38,549.65 | \$0.00 | \$38,549.65 | 7 |
| 292 | ALICE Training- Alert Lockdown Inform Counter Evacuate | 0000 | 6385 | \$0.00 | \$92,299.00 | \$92,299.00 | \$92,299.00 | \$0.00 | 7 |
| 293 | Educational Services Reserves | 0000 | 6799 | \$550,400.78 | -\$324,998.00 | \$225,402.78 | \$0.00 | \$225,402.78 | 7 |
| 294 | Education Services - Main | 0000 | 6800 | \$0.00 | \$58,164.00 | \$58,164.00 | \$58,164.00 | \$0.00 | 7 |
| 295 | Education Services - Science | 0000 | 6810 | \$0.00 | \$791,348.00 | \$791,348.00 | \$791,348.00 | \$0.00 | 7 |
| 296 | Education Services - State/Federal Programs | 0000 | 6820 | \$0.00 | \$119,707.00 | \$119,707.00 | \$119,707.00 | \$0.00 | 7 |
| 297 | Education Services - School Support | 0000 | 6825 | \$165,761.24 | \$63,000.00 | \$228,761.24 | \$62,928.00 | \$165,833.24 | 7 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 298 | Education Services - Mathematics | 0000 | 6845 | \$0.00 | \$654,631.00 | \$654,631.00 | \$654,631.00 | \$0.00 | 7 |
| 299 | Education Services - Multilingual | 0000 | 6850 | \$0.00 | \$690,228.00 | \$690,228.00 | \$690,228.00 | \$0.00 | 7 |
| 300 | Education Services - College and Career Readiness | 0000 | 6866 | \$0.00 | \$37,619.00 | \$37,619.00 | \$37,619.00 | \$0.00 | 7 |
| 301 | Fab Lab | 0000 | 7109 | \$78,204.32 | \$131,592.00 | \$209,796.32 | \$203,838.00 | \$5,958.32 | 7 |
| 302 | Star Lab | 0000 | 7110 | \$7,171.85 | \$0.00 | \$7,171.85 | \$554.00 | \$6,617.85 | 7 |
| 303 | California State Elementary Spelling Bee | 0000 | 7142 | \$25,481.48 | \$11,914.00 | \$37,395.48 | \$11,914.00 | \$25,481.48 | 7 |
| 304 | Tech Summit | 0000 | 7150 | \$12,526.38 | \$0.00 | \$12,526.38 | \$275.00 | \$12,251.38 | 7 |
| 305 | Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program | 0000 | 7202 | \$429,680.09 | \$46,250.00 | \$475,930.09 | \$387,416.00 | \$88,514.09 | 7 |
| 306 | Sky Mountain Camp | 0000 | 7204 | \$0.00 | \$1,308,398.00 | \$1,308,398.00 | \$483,388.00 | \$825,010.00 | 7 |
| 307 | Math Olympiad | 0000 | 7214 | \$3,319.81 | \$0.00 | \$3,319.81 | \$0.00 | \$3,319.81 | 7 |
| 308 | Emergency Preparedness | 0000 | 7350 | \$0.00 | \$26,398.00 | \$26,398.00 | \$26,398.00 | \$0.00 | 7 |
| 309 | Cal-Safe - California School Aged Family Education - Childcare & Development Services | 0092 | 7010 | \$13,273.58 | \$0.00 | \$13,273.58 | \$0.00 | \$13,273.58 | 7A |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 310 | Court/Camps - Instructional Program | 0240 | 3010 | \$0.00 | \$1,520,477.00 | \$1,520,477.00 | \$583,908.00 | \$936,569.00 | 7D |
| 311 | Community Schools - Instructional Program | 0240 | 3020 | \$2,323,672.04 | \$16,195,378.00 | \$18,519,050.04 | \$8,597,286.00 | \$9,921,764.04 | 7C |
| 312 | Community Schools - CTE | 0240 | 3021 | \$0.00 | \$0.00 | \$0.00 | \$412,765.00 | -\$412,765.00 | 7C |
| 313 | COSP - Mental Health Clinicians | 0240 | 3022 | \$0.00 | \$150,000.00 | \$150,000.00 | \$726,550.00 | -\$576,550.00 | 7C |
| 314 | Community Schools - Summer School | 0240 | 3100 | \$0.00 | \$0.00 | \$0.00 | \$303,124.00 | -\$303,124.00 | 7C |
| 315 | Community Schools - one.Resource | 0240 | 3110 | \$0.00 | \$0.00 | \$0.00 | \$101,700.00 | -\$101,700.00 | 7C |
| 316 | Community Schools - Probation Services | 0240 | 3190 | \$0.00 | \$0.00 | \$0.00 | \$542,757.00 | -\$542,757.00 | 7C |
| 317 | Community Schools - Instructional Administration | 0240 | 3600 | \$0.00 | \$0.00 | \$0.00 | \$278,449.00 | -\$278,449.00 | 7C |
| 318 | Court/Camps - Instructional Administration | 0240 | 3600 | \$0.00 | \$0.00 | \$0.00 | \$43,486.00 | -\$43,486.00 | 7D |
| 319 | Community Schools - School Administration | 0240 | 3610 | \$0.00 | \$0.00 | \$0.00 | \$2,442,122.00 | -\$2,442,122.00 | 7C |
| 320 | Court/Camps - School Administration | 0240 | 3610 | \$0.00 | \$0.00 | \$0.00 | \$349,612.00 | -\$349,612.00 | 7D |
| 321 | Community Schools - Student Services Building | 0240 | 3650 | \$0.00 | \$0.00 | \$0.00 | \$128,065.00 | -\$128,065.00 | 7C |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 322 | Court/Camps - Student Services Building | 0240 | 3650 | \$0.00 | \$0.00 | \$0.00 | \$28,112.00 | -\$28,112.00 | 7D |
| 323 | Community Schools - Deferred Maintenance | 0240 | 3710 | \$0.00 | -\$165,373.00 | -\$165,373.00 | \$0.00 | -\$165,373.00 | 7C |
| 324 | Community Schools - Human Resources Department | 0240 | 3920 | \$0.00 | \$0.00 | \$0.00 | \$8,667.00 | -\$8,667.00 | 7C |
| 325 | Court/Camps - Human Resources Department | 0240 | 3920 | \$0.00 | \$0.00 | \$0.00 | \$3,249.00 | -\$3,249.00 | 7D |
| 326 | Community Schools - Student Services Department | 0240 | 3922 | \$0.00 | \$0.00 | \$0.00 | \$1,838,393.00 | -\$1,838,393.00 | 7C |
| 327 | Court/Camps - Student Services Department | 0240 | 3922 | \$0.00 | \$0.00 | \$0.00 | \$318,126.00 | -\$318,126.00 | 7D |
| 328 | Community Schools - Technology Department | 0240 | 3923 | \$0.00 | \$0.00 | \$0.00 | \$369,661.00 | -\$369,661.00 | 7C |
| 329 | Court/Camps - Technology Department | 0240 | 3923 | \$0.00 | \$0.00 | \$0.00 | \$193,984.00 | -\$193,984.00 | 7D |
| 330 | Community - CTE - Career Technical Education Administration | 0240 | 3926 | \$0.00 | \$0.00 | \$0.00 | \$475,629.00 | -\$475,629.00 | 7B |
| 331 | Community Discovery Youth ChalleNGe - National Guard | 0240 | 3927 | \$0.00 | \$25,000.00 | \$25,000.00 | \$1,427,314.00 | -\$1,402,314.00 | 7C |
| 332 | Community - CTE - Career Technical Education Culinary Arts | 0240 | 4017 | \$0.00 | \$0.00 | \$0.00 | \$135,655.00 | -\$135,655.00 | 7B |
| 333 | PAR - Peer Assistance Review - Administration | 0271 | 5004 | \$8,975.22 | \$0.00 | \$8,975.22 | \$0.00 | \$8,975.22 | 7A |

ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT

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|-------------------------------------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 334 | Williams Case Settlement | 0385 | 7285 | \$53,325.79 | \$99,196.00 | \$152,521.79 | \$99,196.00 | \$53,325.79 | 7A |
| 335 | Staff Development Buyback - CTE | 0393 | 4097 | \$312.27 | \$0.00 | \$312.27 | \$0.00 | \$312.27 | 7A |
| 336 | Deferred Maintenance - Special Education | 0620 | 1711 | \$1,983,558.78 | \$302,065.00 | \$2,285,623.78 | \$800,000.00 | \$1,485,623.78 | 7A |
| 337 | Deferred Maintenance Technology - Special Education | 0620 | 1712 | \$11,602.64 | \$11,602.00 | \$23,204.64 | \$0.00 | \$23,204.64 | 7A |
| 338 | Deferred Maintenance - COSP County Operated Schools & Programs | 0620 | 3711 | \$2,140,177.43 | \$250,979.00 | \$2,391,156.43 | \$522,000.00 | \$1,869,156.43 | 7A |
| 339 | Deferred Maintenance Technology - COSP County Operated Schools & Programs | 0620 | 3712 | \$30,334.90 | \$29,082.00 | \$59,416.90 | \$11,921.00 | \$47,495.90 | 7A |
| 340 | Deferred Maintenance - General Fund | 0620 | 5711 | \$7,797,173.65 | \$478,513.00 | \$8,275,686.65 | \$600,000.00 | \$7,675,686.65 | 7A |
| 341 | Deferred Maintenance Technology - General Fund | 0620 | 5712 | \$48,000.00 | \$48,000.00 | \$96,000.00 | \$0.00 | \$96,000.00 | 7A |
| 342 | Transportation - Special Education | 0724 | 1650 | \$0.00 | \$7,643,357.00 | \$7,643,357.00 | \$7,643,357.00 | \$0.00 | 7 |
| Total by Ending Balance Line | | | | \$81,446,728.95 | \$47,992,460.00 | \$129,439,188.95 | \$54,334,521.00 | \$75,104,667.95 | 7 |
| 343 | Lottery Unrestricted - COSP County Operated Schools & Programs | 1100 | 3005 | \$48,562.48 | \$113,107.00 | \$161,669.48 | \$113,107.00 | \$48,562.48 | 8 |
| Total by Ending Balance Line | | | | \$48,562.48 | \$113,107.00 | \$161,669.48 | \$113,107.00 | \$48,562.48 | 8 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|-------------------------------------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 344 | Lottery Unrestricted - Special Education | 1100 | 1025 | \$109,540.48 | \$50,855.00 | \$160,395.48 | \$44,753.00 | \$115,642.48 | 9 |
| Total by Ending Balance Line | | | | \$109,540.48 | \$50,855.00 | \$160,395.48 | \$44,753.00 | \$115,642.48 | 9 |
| 345 | Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs | 1100 | 4025 | \$62,367.79 | \$0.00 | \$62,367.79 | \$6,448.00 | \$55,919.79 | 10 |
| 346 | Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer | 1100 | 4101 | \$40,588.24 | \$7,660.00 | \$48,248.24 | \$7,660.00 | \$40,588.24 | 10 |
| Total by Ending Balance Line | | | | \$102,956.03 | \$7,660.00 | \$110,616.03 | \$14,108.00 | \$96,508.03 | 10 |
| 347 | Lottery Unrestricted - Technology Support | 1100 | 5005 | \$388,602.69 | \$171,620.00 | \$560,222.69 | \$151,782.00 | \$408,440.69 | 11 |
| Total by Ending Balance Line | | | | \$388,602.69 | \$171,620.00 | \$560,222.69 | \$151,782.00 | \$408,440.69 | 11 |
| 348 | 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 |
| 349 | Economic Uncertainties | 0000 | 0000 | \$2,667,853.24 | \$488,736.00 | \$3,156,589.24 | \$0.00 | \$3,156,589.24 | 13 |
| Total by Ending Balance Line | | | | \$2,667,853.24 | \$488,736.00 | \$3,156,589.24 | \$0.00 | \$3,156,589.24 | 13 |
| 350 | Revolving Cash | 0000 | 0000 | -\$2,825.00 | \$0.00 | -\$2,825.00 | \$0.00 | -\$2,825.00 | 14 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 351 | LCFF - Local Control Funding Formula | 0000 | 0000 | \$0.00 | \$14,494,115.00 | \$14,494,115.00 | \$0.00 | \$14,494,115.00 | 14 |
| 352 | Economic Uncertainties | 0000 | 0000 | -\$2,667,853.24 | -\$488,736.00 | -\$3,156,589.24 | \$0.00 | -\$3,156,589.24 | 14 |
| 353 | Salaries & Benefits GF - General Fund Unrestricted | 0000 | 5000 | \$0.00 | \$10,044,422.00 | \$10,044,422.00 | \$10,044,422.00 | \$0.00 | 14 |
| 354 | Miscellaneous Revenue | 0000 | 5001 | \$16,685,768.12 | -\$26,383,382.00 | -\$9,697,613.88 | \$37,225.00 | -\$9,734,838.88 | 14 |
| 355 | Miscellaneous Revenue - Charter Fees | 0000 | 5002 | \$0.00 | \$3,214,916.00 | \$3,214,916.00 | \$0.00 | \$3,214,916.00 | 14 |
| 356 | Superintendent & Board | 0000 | 5010 | \$0.00 | \$218,777.00 | \$218,777.00 | \$218,777.00 | \$0.00 | 14 |
| 357 | School District Organization | 0000 | 5040 | \$0.00 | \$22,500.00 | \$22,500.00 | \$22,500.00 | \$0.00 | 14 |
| 358 | DSSD - Direct Service School Districts - Services | 0000 | 5041 | \$0.00 | \$450.00 | \$450.00 | \$450.00 | \$0.00 | 14 |
| 359 | Tuition Reimbursement Program | 0000 | 5042 | \$0.00 | \$1,800.00 | \$1,800.00 | \$1,800.00 | \$0.00 | 14 |
| 360 | Leadership Training | 0000 | 5059 | \$0.00 | \$30,730.00 | \$30,730.00 | \$30,730.00 | \$0.00 | 14 |
| 361 | Research & Grant Development | 0000 | 5060 | \$0.00 | \$343,636.00 | \$343,636.00 | \$343,636.00 | \$0.00 | 14 |
| 362 | Administrative Services | 0000 | 5071 | \$0.00 | \$185,278.00 | \$185,278.00 | \$185,278.00 | \$0.00 | 14 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 363 | Student Admin Support Services | 0000 | 5095 | \$0.00 | \$45,000.00 | \$45,000.00 | \$45,000.00 | \$0.00 | 14 |
| 364 | Georgetown Operations Budget | 0000 | 5132 | \$0.00 | \$93,150.00 | \$93,150.00 | \$0.00 | \$93,150.00 | 14 |
| 365 | Fremont Street Operations | 0000 | 5133 | \$0.00 | -\$25,200.00 | -\$25,200.00 | \$0.00 | -\$25,200.00 | 14 |
| 366 | WEC - Wentworth Education Center - Operations Court/Community Schools Budget | 0000 | 5135 | \$0.00 | \$576,352.00 | \$576,352.00 | \$576,352.00 | \$0.00 | 14 |
| 367 | Nelson Center Facilities - Operations Budget | 0000 | 5152 | \$0.00 | \$424,611.00 | \$424,611.00 | \$424,611.00 | \$0.00 | 14 |
| 368 | TCSJ - Teachers College of San Joaquin - Operations Budget | 0000 | 5155 | \$0.00 | \$296,927.00 | \$296,927.00 | \$296,927.00 | \$0.00 | 14 |
| 369 | VAFS Venture Academy Family of Schools - Operations Budget | 0000 | 5170 | \$0.00 | \$455,481.00 | \$455,481.00 | \$0.00 | \$455,481.00 | 14 |
| 370 | Excel Operations Expenses | 0000 | 5184 | \$0.00 | \$496,026.00 | \$496,026.00 | \$16,200.00 | \$479,826.00 | 14 |
| 371 | CTEC - Career & Technical Education Center - Operations Budget | 0000 | 5185 | \$0.00 | \$436,329.00 | \$436,329.00 | \$306,731.00 | \$129,598.00 | 14 |
| 372 | Venture II - Operations Budget | 0000 | 5191 | \$0.00 | \$368,622.00 | \$368,622.00 | \$23,000.00 | \$345,622.00 | 14 |
| 373 | Federal Building - Court/Community Schools | 0000 | 5196 | -\$317,657.48 | \$0.00 | -\$317,657.48 | \$0.00 | -\$317,657.48 | 14 |
| 374 | Business Services | 0000 | 5200 | \$0.00 | \$654,774.00 | \$654,774.00 | \$654,774.00 | \$0.00 | 14 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 375 | Indirect | 0000 | 5201 | \$0.00 | \$0.00 | \$0.00 | -\$11,316,792.00 | \$11,316,792.00 | 14 |
| 376 | Legal - COE - County Office of Education | 0000 | 5203 | \$0.00 | \$186,883.00 | \$186,883.00 | \$186,883.00 | \$0.00 | 14 |
| 377 | Technology/Administration Budget | 0000 | 5205 | \$0.00 | \$1,566,770.00 | \$1,566,770.00 | \$1,566,770.00 | \$0.00 | 14 |
| 378 | Personnel External Services | 0000 | 5300 | \$0.00 | \$194,365.00 | \$194,365.00 | \$194,365.00 | \$0.00 | 14 |
| 379 | Credentialing Services | 0000 | 5310 | \$0.00 | \$12,014.00 | \$12,014.00 | \$12,014.00 | \$0.00 | 14 |
| 380 | Fingerprinting | 0000 | 5315 | \$0.00 | \$66,607.00 | \$66,607.00 | \$66,607.00 | \$0.00 | 14 |
| 381 | Teacher Recruitment | 0000 | 5321 | \$0.00 | \$27,000.00 | \$27,000.00 | \$27,000.00 | \$0.00 | 14 |
| 382 | SJCOE ID Badges | 0000 | 5322 | \$0.00 | \$13,500.00 | \$13,500.00 | \$13,500.00 | \$0.00 | 14 |
| 383 | Bus Driver Training | 0000 | 5323 | \$0.00 | \$15,804.00 | \$15,804.00 | \$15,804.00 | \$0.00 | 14 |
| 384 | Maintenance & Operations | 0000 | 5700 | \$0.00 | \$733,509.00 | \$733,509.00 | \$733,509.00 | \$0.00 | 14 |
| 385 | Routine Maintenance & Repair Requirement | 0000 | 5701 | \$0.00 | -\$2,088,761.00 | -\$2,088,761.00 | -\$2,088,761.00 | \$0.00 | 14 |
| 386 | Postage | 0000 | 5704 | \$0.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 | 14 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 387 | Property & Liability Losses | 0000 | 5705 | \$0.00 | \$66,000.00 | \$66,000.00 | \$66,000.00 | \$0.00 | 14 |
| 388 | Deferred Maintenance | 0000 | 5710 | \$0.00 | -\$310,901.00 | -\$310,901.00 | \$0.00 | -\$310,901.00 | 14 |
| 389 | AED - Automatic External Defibrillators | 0000 | 5719 | \$0.00 | \$6,500.00 | \$6,500.00 | \$6,500.00 | \$0.00 | 14 |
| 390 | Risk Management | 0000 | 5720 | \$0.00 | \$25,500.00 | \$25,500.00 | \$25,500.00 | \$0.00 | 14 |
| 391 | Workers' Compensation | 0000 | 5721 | \$0.00 | \$9,630.00 | \$9,630.00 | \$9,630.00 | \$0.00 | 14 |
| 392 | Curriculum Services | 0000 | 6050 | \$0.00 | \$47,192.00 | \$47,192.00 | \$47,192.00 | \$0.00 | 14 |
| 393 | Early Childhood | 0000 | 6220 | \$0.00 | \$19,829.00 | \$19,829.00 | \$19,829.00 | \$0.00 | 14 |
| 394 | Academic Decathlon | 0000 | 7120 | \$0.00 | \$28,728.00 | \$28,728.00 | \$28,728.00 | \$0.00 | 14 |
| 395 | Academic Pentathlon | 0000 | 7130 | \$0.00 | \$16,283.00 | \$16,283.00 | \$16,283.00 | \$0.00 | 14 |
| 396 | Spelling Bee | 0000 | 7140 | \$0.00 | \$1,771.00 | \$1,771.00 | \$1,771.00 | \$0.00 | 14 |
| 397 | Administration Student Events Projects | 0000 | 7141 | \$0.00 | \$2,610.00 | \$2,610.00 | \$2,610.00 | \$0.00 | 14 |
| 398 | Science Olympiad | 0000 | 7210 | \$0.00 | \$27,508.00 | \$27,508.00 | \$27,508.00 | \$0.00 | 14 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|-------------------------------------|---------------------------------------|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 399 | Countywide Music Coordination | 0000 | 7260 | \$0.00 | \$119,943.00 | \$119,943.00 | \$119,943.00 | \$0.00 | 14 |
| 400 | Mock Trial | 0000 | 7400 | \$0.00 | \$27,232.00 | \$27,232.00 | \$27,232.00 | \$0.00 | 14 |
| 401 | Outdoor Education | 0000 | 7600 | \$0.00 | \$711,874.00 | \$711,874.00 | \$711,874.00 | \$0.00 | 14 |
| 402 | Public Information Officer | 0000 | 7610 | \$0.00 | \$443,517.00 | \$443,517.00 | \$443,517.00 | \$0.00 | 14 |
| Total by Ending Balance Line | | | | \$13,697,432.40 | \$7,497,485.00 | \$21,194,917.40 | \$4,213,429.00 | \$16,981,488.40 | 14 |
| 403 | QZAB - Qualified Zone Academy Bond #2 | 0000 | 5019 | \$944,647.34 | \$31,276.00 | \$975,923.34 | \$0.00 | \$975,923.34 | 16 |
| Total by Ending Balance Line | | | | \$944,647.34 | \$31,276.00 | \$975,923.34 | \$0.00 | \$975,923.34 | 16 |
| 404 | QZAB - Qualified Zone Academy Bond #3 | 0000 | 5014 | \$416,667.75 | \$5,208.00 | \$421,875.75 | \$213,543.00 | \$208,332.75 | 17 |
| Total by Ending Balance Line | | | | \$416,667.75 | \$5,208.00 | \$421,875.75 | \$213,543.00 | \$208,332.75 | 17 |
| Total by Fund | | | | \$125,911,475.49 | \$157,301,544.00 | \$283,213,019.49 | \$157,829,425.00 | \$125,383,594.49 | 17 |
| 405 | Economic Uncertainties - Fund 02 | 9010 | 0000 | \$0.00 | -\$4,714.00 | -\$4,714.00 | \$0.00 | -\$4,714.00 | 20 |
| 406 | LCFF - Local Control Funding Formula | 9010 | 0000 | \$0.00 | -\$9,994.00 | -\$9,994.00 | \$0.00 | -\$9,994.00 | 20 |

ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|-------------------------------------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 407 | TCSJ MakerSpace | 9010 | 5986 | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$0.00 | 20 |
| 408 | TCSJ Early Literacy Teacher Prep Initiative | 9010 | 5987 | \$0.00 | \$7,500.00 | \$7,500.00 | \$7,500.00 | \$0.00 | 20 |
| 409 | TCSJ California Teacher Residency Lab - Fund 02 | 9010 | 5988 | \$0.00 | \$1,931.00 | \$1,931.00 | \$1,931.00 | \$0.00 | 20 |
| 410 | Intrepid Grant - Fund 02 | 9010 | 5989 | \$0.00 | \$159,885.00 | \$159,885.00 | \$159,885.00 | \$0.00 | 20 |
| 411 | Teachers College of San Joaquin - Fund 02 | 9010 | 6006 | \$4,861,530.37 | \$7,636,143.00 | \$12,497,673.37 | \$7,529,302.00 | \$4,968,371.37 | 20 |
| Total by Ending Balance Line | | | | \$4,861,530.37 | \$7,795,751.00 | \$12,657,281.37 | \$7,703,618.00 | \$4,953,663.37 | 20 |
| 412 | Economic Uncertainties - Fund 02 | 0000 | 0000 | \$153,610.00 | \$14,708.00 | \$168,318.00 | \$0.00 | \$168,318.00 | 21A |
| 413 | Teacher Residency Capacity Grant - Fund 02 | 0000 | 5990 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$0.00 | 21 |
| 414 | TCSJ Residency Grant - Fund 02 | 0000 | 5991 | \$0.00 | \$582,272.00 | \$582,272.00 | \$582,272.00 | \$0.00 | 21 |
| 415 | 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 | | | | \$153,610.00 | \$726,980.00 | \$880,590.00 | \$712,272.00 | \$168,318.00 | 21 |
| Total by Fund | | | | \$5,015,140.37 | \$8,522,731.00 | \$13,537,871.37 | \$8,415,890.00 | \$5,121,981.37 | 21 |

ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT

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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 416 | Sports Complex - Gym Operations - VAFS - Venture Academy Family of Schools - Fund 09 | 0000 | 3548 | \$0.00 | \$8,000.00 | \$8,000.00 | \$254,288.00 | -\$246,288.00 | 26 |
| 417 | VAFS Venture Academy Family of Schools - Fund 09 | 0000 | 3800 | \$4,785,135.63 | \$15,705,445.00 | \$20,490,580.63 | \$15,158,277.00 | \$5,332,303.63 | 26 |
| 418 | Team Up Adventure - VAFS Venture Academy Family of Schools - Fund 09 | 0000 | 3802 | \$0.00 | \$15,000.00 | \$15,000.00 | \$54,252.00 | -\$39,252.00 | 26 |
| 419 | Durham Ferry Outdoor Education - VAFS Venture Academy Family of Schools - Fund 09 | 0000 | 3803 | \$0.00 | \$0.00 | \$0.00 | \$154,720.00 | -\$154,720.00 | 26 |
| 420 | Fundraising Activities - VAFS Venture Academy Family of Schools - Fund 09 | 0000 | 3804 | \$0.00 | \$162,000.00 | \$162,000.00 | \$162,000.00 | \$0.00 | 26 |
| 421 | one.Charter - Fund 09 | 0000 | 8100 | \$2,128,130.17 | \$6,697,301.00 | \$8,825,431.17 | \$7,066,937.00 | \$1,758,494.17 | 26 |
| 422 | one.Charter - Type C - Fund 09 | 0240 | 8100 | \$0.00 | \$2,517,171.00 | \$2,517,171.00 | \$2,517,171.00 | \$0.00 | 26 |
| 423 | Lottery Unrestricted - VAFS Venture Academy Family of Schools - Fund 09 | 1100 | 3846 | \$26,698.97 | \$247,420.00 | \$274,118.97 | \$216,143.00 | \$57,975.97 | 26 |
| 424 | Lottery Unrestricted - one.Charter - Fund 09 | 1100 | 8105 | \$0.00 | \$149,249.00 | \$149,249.00 | \$62,708.00 | \$86,541.00 | 26 |
| 425 | Education Protection Account - VAFS Venture Academy Family of Schools - Fund 09 | 1400 | 3800 | \$0.00 | \$3,230,364.00 | \$3,230,364.00 | \$3,230,364.00 | \$0.00 | 26 |
| 426 | Education Protection Account - one.Charter - Fund 09 | 1400 | 8100 | \$0.00 | \$1,113,394.00 | \$1,113,394.00 | \$1,113,394.00 | \$0.00 | 26 |
| 427 | ESSA Comp Supt. and Imp. one.Charter - Fund 09 | 3182 | 8118 | \$0.00 | \$196,478.00 | \$196,478.00 | \$196,478.00 | \$0.00 | 26 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 428 | VAFS Venture Academy Family of Schools - LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds - Fund 09 | 3220 | 3863 | \$0.00 | \$130,595.00 | \$130,595.00 | \$130,595.00 | \$0.00 | 26 |
| 429 | one.Charter - LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds - Fund 09 | 3220 | 8119 | \$0.00 | \$54,071.00 | \$54,071.00 | \$54,071.00 | \$0.00 | 26 |
| 430 | Lottery Restricted - VAFS Venture Academy Family of Schools - Fund 09 | 6300 | 3847 | \$19,793.80 | \$80,824.00 | \$100,617.80 | \$40,962.00 | \$59,655.80 | 26 |
| 431 | Lottery Restricted - one.Charter - Fund 09 | 6300 | 8106 | \$0.00 | \$48,755.00 | \$48,755.00 | \$43,730.00 | \$5,025.00 | 26 |
| 432 | VAFS Venture Academy Family of Schools - LLMF Learning Loss Mitigation Funds - State General Fund - Fund 09 | 7420 | 3864 | \$0.00 | \$160,311.00 | \$160,311.00 | \$160,311.00 | \$0.00 | 26 |
| 433 | one.Charter - LLMF Learning Loss Mitigation Funds - State General Fund - Fund 09 | 7420 | 8120 | \$0.00 | \$66,375.00 | \$66,375.00 | \$66,375.00 | \$0.00 | 26 |
| 434 | Low Performing Block Grant - VAFS Venture Academy Family of Schools - Fund 09 | 7510 | 3861 | \$138,732.15 | \$0.00 | \$138,732.15 | \$138,732.00 | \$0.15 | 26 |
| 435 | Low Performing Block Grant - one.Charter - Fund 09 | 7510 | 8116 | \$1,753.36 | \$0.00 | \$1,753.36 | \$1,753.00 | \$0.36 | 26 |
| 436 | STRS On Behalf - Fund 09 | 7690 | 0099 | \$0.00 | \$812,353.00 | \$812,353.00 | \$812,353.00 | \$0.00 | 26 |
| 437 | New Energy Academy PG&E - Pacific Gas & Electric Grant - San Joaquin - VAFS Venture Academy Family of Schools - Fund 09 | 9010 | 3842 | \$9,172.57 | \$0.00 | \$9,172.57 | \$8,997.00 | \$175.57 | 26 |
| 438 | Venture Bus - VAFS Venture Academy Family of Schools - Fund 09 | 9010 | 3844 | \$48,433.65 | \$0.00 | \$48,433.65 | \$19,820.00 | \$28,613.65 | 26 |
| 439 | MAA - Medi-Cal Administrative Agency - VAFS Venture Academy Family of Schools - Fund 09 | 9010 | 7906 | \$20,019.26 | \$876.00 | \$20,895.26 | \$0.00 | \$20,895.26 | 26 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|-------------------------------------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| Total by Ending Balance Line | | | | \$7,177,869.56 | \$31,395,982.00 | \$38,573,851.56 | \$31,664,431.00 | \$6,909,420.56 | 26 |
| Total by Fund | | | | \$7,177,869.56 | \$31,395,982.00 | \$38,573,851.56 | \$31,664,431.00 | \$6,909,420.56 | 26 |
| 440 | Special Education - Local Assistance Entitlements - Pass Thru - Fund 10 | 3310 | 0000 | \$0.00 | \$11,846,814.00 | \$11,846,814.00 | \$11,846,814.00 | \$0.00 | 27 |
| 441 | Special Education - Federal Preschool Grant- Pass Thru - Fund 10 | 3315 | 0000 | \$0.00 | \$302,944.00 | \$302,944.00 | \$302,944.00 | \$0.00 | 27 |
| 442 | Special Education - Pass Thru - Fund 10 | 6500 | 1000 | \$0.00 | \$39,485,888.00 | \$39,485,888.00 | \$39,485,888.00 | \$0.00 | 27 |
| 443 | Special Education - Personnel Development - Pass Thru - Fund 10 | 6500 | 2110 | \$0.00 | \$24,534.00 | \$24,534.00 | \$24,534.00 | \$0.00 | 27 |
| 444 | Special Education - Mental Health Services - Pass Thru - Fund 10 | 6512 | 0000 | \$0.00 | \$5,276,661.00 | \$5,276,661.00 | \$5,276,661.00 | \$0.00 | 27 |
| Total by Ending Balance Line | | | | \$0.00 | \$56,936,841.00 | \$56,936,841.00 | \$56,936,841.00 | \$0.00 | 27 |
| Total by Fund | | | | \$0.00 | \$56,936,841.00 | \$56,936,841.00 | \$56,936,841.00 | \$0.00 | 27 |
| 445 | One-time Discretionary - Adults in Corrections - Fund 11 | 0000 | 3024 | \$12,885.45 | \$0.00 | \$12,885.45 | \$0.00 | \$12,885.45 | 28 |
| 446 | Adults in Corrections - Fund 11 | 6015 | 3011 | \$0.00 | \$507,339.00 | \$507,339.00 | \$507,339.00 | \$0.00 | 28 |
| 447 | AEBG - Adult Education Block Grant - Fund 11 | 6391 | 3085 | \$46,496.85 | \$67,266.00 | \$113,762.85 | \$113,762.00 | \$0.85 | 28 |

ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT

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|-------------------------------------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 448 | STRS On Behalf - Fund 11 | 7690 | 0099 | \$0.00 | \$18,379.00 | \$18,379.00 | \$18,379.00 | \$0.00 | 28 |
| 449 | GED - General Education Diploma - Adults in Corrections - Fund 11 | 9010 | 3013 | \$0.00 | \$11,999.00 | \$11,999.00 | \$11,999.00 | \$0.00 | 28 |
| Total by Ending Balance Line | | | | \$59,382.30 | \$604,983.00 | \$664,365.30 | \$651,479.00 | \$12,886.30 | 28 |
| Total by Fund | | | | \$59,382.30 | \$604,983.00 | \$664,365.30 | \$651,479.00 | \$12,886.30 | 28 |
| 450 | Child Development - CCTR - Center Child Care & Development Fund - Fund 12 | 5025 | 7740 | \$0.00 | \$1,288,597.00 | \$1,288,597.00 | \$1,288,597.00 | \$0.00 | 29 |
| 451 | QRIS Quality Rating & Improvement System - Infant Toddler - Fund 12 | 5035 | 6163 | \$0.00 | \$163,456.00 | \$163,456.00 | \$163,456.00 | \$0.00 | 29 |
| 452 | QRIS Quality Counts CA/PDG-R 2020-2021 - Fund 12 | 5035 | 6205 | \$0.00 | \$372,632.00 | \$372,632.00 | \$372,632.00 | \$0.00 | 29 |
| 453 | QRIS - Quality Rating & Improvement System - Migrant Block Grant - Fund 12 | 5035 | 6291 | \$0.00 | \$33,335.00 | \$33,335.00 | \$33,335.00 | \$0.00 | 29 |
| 454 | Child Development - CRET - Salary/Retention Incentive - Fund 12 | 5035 | 7742 | \$0.00 | \$213,233.00 | \$213,233.00 | \$213,233.00 | \$0.00 | 29 |
| 455 | Quality Counts California Workforce Pathways Grant QCC Pathways - Fund 12 | 5035 | 7769 | \$0.00 | \$164,543.00 | \$164,543.00 | \$164,543.00 | \$0.00 | 29 |
| 456 | CCTR - CCDF Center Child Care & Development Fund - Part 2 - Fund 12 | 5050 | 7731 | \$0.00 | \$528,221.00 | \$528,221.00 | \$528,221.00 | \$0.00 | 29 |
| 457 | Child Development - CLPC - Child Care Local Planning Grant - Fund 12 | 5055 | 6210 | \$0.00 | \$56,647.00 | \$56,647.00 | \$56,647.00 | \$0.00 | 29 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 458 | Head Start Basic Funding Odd Years - Fund 12 | 5210 | 6950 | \$0.00 | \$21,614,561.00 | \$21,614,561.00 | \$21,614,561.00 | \$0.00 | 29 |
| 459 | Head Start Training & Technical Assistance Odd Years - Fund 12 | 5210 | 6953 | \$0.00 | \$250,554.00 | \$250,554.00 | \$250,554.00 | \$0.00 | 29 |
| 460 | Head Start Basic Funding Even Years - Fund 12 | 5210 | 6956 | \$0.00 | \$13,204,416.00 | \$13,204,416.00 | \$13,204,416.00 | \$0.00 | 29 |
| 461 | Head Start Training & Technical Assistance Even Years - Fund 12 | 5210 | 6957 | \$0.00 | \$162,026.00 | \$162,026.00 | \$162,026.00 | \$0.00 | 29 |
| 462 | Head Start Carryover - Even Years - Fund 12 | 5210 | 6960 | \$0.00 | \$1,014,762.00 | \$1,014,762.00 | \$1,014,762.00 | \$0.00 | 29 |
| 463 | Head Start Quality Improvement Trauma Care - Fund 12 | 5210 | 6971 | \$0.00 | \$421,078.00 | \$421,078.00 | \$421,078.00 | \$0.00 | 29 |
| 464 | Head Start Quality Improvement Trauma Care C/O - Fund 12 | 5210 | 6973 | \$0.00 | \$421,078.00 | \$421,078.00 | \$421,078.00 | \$0.00 | 29 |
| 465 | Head Start CARES Supplement - COVID 19 One Time - Fund 12 | 5210 | 6976 | \$0.00 | \$1,391,152.00 | \$1,391,152.00 | \$1,391,152.00 | \$0.00 | 29 |
| 466 | Early Head Start Training & Technical Assistance Odd Years - Fund 12 | 5211 | 6954 | \$0.00 | \$59,823.00 | \$59,823.00 | \$59,823.00 | \$0.00 | 29 |
| 467 | Early Head Start Basic Funding Odd Years - Fund 12 | 5211 | 6955 | \$0.00 | \$2,572,857.00 | \$2,572,857.00 | \$2,572,857.00 | \$0.00 | 29 |
| 468 | Early Head Start Training & Technical Assistance Even Years - Fund 12 | 5211 | 6958 | \$0.00 | \$43,657.00 | \$43,657.00 | \$43,657.00 | \$0.00 | 29 |
| 469 | Early Head Start Basic Funding Even Years - Fund 12 | 5211 | 6959 | \$0.00 | \$1,537,700.00 | \$1,537,700.00 | \$1,537,700.00 | \$0.00 | 29 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 470 | Early Head Start Carryover Odd Years - Fund 12 | 5211 | 6970 | \$0.00 | \$307,000.00 | \$307,000.00 | \$307,000.00 | \$0.00 | 29 |
| 471 | Early Head Start Quality Improvement Trauma Care - Fund 12 | 5211 | 6972 | \$0.00 | \$62,586.00 | \$62,586.00 | \$62,586.00 | \$0.00 | 29 |
| 472 | Early Head Start Quality Improvement Trauma Care C/O - Fund 12 | 5211 | 6974 | \$0.00 | \$62,586.00 | \$62,586.00 | \$62,586.00 | \$0.00 | 29 |
| 473 | Early Head Start Classroom based Approaches and Resources for Emotion and Social skill promotion 1X - Fund 12 | 5211 | 6977 | \$0.00 | \$150,276.00 | \$150,276.00 | \$150,276.00 | \$0.00 | 29 |
| 474 | CBCAP - Community Based Child Abuse Prevention - Fund 12 | 5810 | 6227 | \$0.00 | \$32,409.00 | \$32,409.00 | \$32,409.00 | \$0.00 | 29 |
| 475 | Child Development - CLPC Local Plan - Fund 12 | 6045 | 6249 | \$0.00 | \$5,122.00 | \$5,122.00 | \$5,122.00 | \$0.00 | 29 |
| 476 | 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 |
| 477 | Child Development - CCTR - General Child Care - Fund 12 | 6105 | 7730 | \$0.00 | \$4,547,290.00 | \$4,547,290.00 | \$4,547,290.00 | \$0.00 | 29 |
| 478 | Child Development - CSPP-0528 - California State Preschool Program - Fund 12 | 6105 | 7765 | \$0.00 | \$7,625,172.00 | \$7,625,172.00 | \$7,625,172.00 | \$0.00 | 29 |
| 479 | Quality Counts California Workforce Pathways Grant QCC Pathways - Fund 12 | 6123 | 7769 | \$0.00 | \$17,004.00 | \$17,004.00 | \$17,004.00 | \$0.00 | 29 |
| 480 | Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12 | 6127 | 6162 | \$0.00 | \$483,715.00 | \$483,715.00 | \$483,715.00 | \$0.00 | 29 |
| 481 | Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating & Improvement System - Fund 12 | 6127 | 6204 | \$0.00 | \$1,253,550.00 | \$1,253,550.00 | \$1,253,550.00 | \$0.00 | 29 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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|--------|---|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 482 | Inclusive Early Education Expansion Program (IEEEP) - Fund 12 | 6128 | 7768 | \$0.00 | \$1,672,242.00 | \$1,672,242.00 | \$1,672,242.00 | \$0.00 | 29 |
| 483 | Child Development - Reserves - Fund 12 | 6130 | 7800 | \$1,833,422.70 | -\$73,468.00 | \$1,759,954.70 | \$0.00 | \$1,759,954.70 | 29 |
| 484 | STRS On Behalf - Fund 12 | 7690 | 0099 | \$0.00 | \$124,607.00 | \$124,607.00 | \$124,607.00 | \$0.00 | 29 |
| 485 | CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12 | 7810 | 6250 | \$0.00 | \$223,496.00 | \$223,496.00 | \$223,496.00 | \$0.00 | 29 |
| 486 | County Child Trust AB 2994 - Fund 12 | 7810 | 6260 | \$0.00 | \$126,013.00 | \$126,013.00 | \$126,013.00 | \$0.00 | 29 |
| 487 | ELLI - Early Language & Literacy Instruction - Fund 12 | 9010 | 6208 | \$0.00 | \$1,524.00 | \$1,524.00 | \$1,524.00 | \$0.00 | 29 |
| 488 | LPC - Local Planning Commission -Training Modules Project - Fund 12 | 9010 | 6214 | \$0.00 | \$3,707.00 | \$3,707.00 | \$3,707.00 | \$0.00 | 29 |
| 489 | LENA- Language Environment Analysis - Fund 12 | 9010 | 6215 | \$0.00 | \$3,292.00 | \$3,292.00 | \$3,292.00 | \$0.00 | 29 |
| 490 | Early Childhood - Fund 12 | 9010 | 6220 | \$0.00 | \$19,829.00 | \$19,829.00 | \$19,829.00 | \$0.00 | 29 |
| 491 | Children's Service Commission Symposium - Fund 12 | 9010 | 6225 | \$0.00 | \$34,000.00 | \$34,000.00 | \$34,000.00 | \$0.00 | 29 |
| 492 | Kidsplate Children's Commission - Fund 12 | 9010 | 6226 | \$114,200.97 | -\$34,000.00 | \$80,200.97 | \$3,000.00 | \$77,200.97 | 29 |
| 493 | Early Education Training Events - Fund 12 | 9010 | 6229 | \$15,514.13 | \$17,331.00 | \$32,845.13 | \$17,331.00 | \$15,514.13 | 29 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|-------------------------------------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 494 | Children in Need - Fund 12 | 9010 | 6240 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$0.00 | 29 |
| 495 | 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 |
| 496 | Empowering Parents through Health Literacy - Fund 12 | 9010 | 6990 | \$0.00 | \$7,781.00 | \$7,781.00 | \$7,781.00 | \$0.00 | 29 |
| 497 | CPIN - California Preschool Instructional Network - Workshops - Fund 12 | 9010 | 7281 | \$69,242.67 | \$9,000.00 | \$78,242.67 | \$15,414.00 | \$62,828.67 | 29 |
| 498 | MAA - Medi-Cal Administrative Agency - Fund 12 | 9010 | 7907 | \$42,922.95 | \$1,279.00 | \$44,201.95 | \$1,550.00 | \$42,651.95 | 29 |
| 499 | Family WORKs - Fund 12 | 9012 | 6231 | \$0.00 | \$338,228.00 | \$338,228.00 | \$338,228.00 | \$0.00 | 29 |
| 500 | CPIN Migrant Pass - Fund 12 | 9012 | 7616 | \$0.00 | \$18,989.00 | \$18,989.00 | \$18,989.00 | \$0.00 | 29 |
| 501 | CPIN - California Preschool Instructional Network - Fund 12 | 9012 | 7618 | \$0.00 | \$176,335.00 | \$176,335.00 | \$176,335.00 | \$0.00 | 29 |
| 502 | Child Care - Fund 12 | 9012 | 7799 | \$0.00 | \$106,378.00 | \$106,378.00 | \$106,378.00 | \$0.00 | 29 |
| Total by Ending Balance Line | | | | \$2,075,303.42 | \$63,288,957.00 | \$65,364,260.42 | \$63,406,110.00 | \$1,958,150.42 | 29 |
| Total by Fund | | | | \$2,075,303.42 | \$63,288,957.00 | \$65,364,260.42 | \$63,406,110.00 | \$1,958,150.42 | 29 |
| 503 | Special Insurance Fund - Fund 67 | 0000 | 5016 | \$64,947.30 | \$0.00 | \$64,947.30 | \$0.00 | \$64,947.30 | 31 |

**ENDING BALANCE ANALYSIS DETAIL
2020-2021 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/20 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/21 | Column I Ending Bal Line # |
|-------------------------------------|--|---------------------------|-----------------------|--|-----------------------------------|---|--|---|-------------------------------|
| 504 | Special Insurance Property & Liability - Fund 67 | 9010 | 5000 | \$616,876.28 | \$1,052.00 | \$617,928.28 | \$0.00 | \$617,928.28 | 31 |
| 505 | Special Insurance Fund - Fund 67 | 9011 | 5016 | \$888,847.73 | \$1,752,718.00 | \$2,641,565.73 | \$811,366.00 | \$1,830,199.73 | 31 |
| Total by Ending Balance Line | | | | \$1,570,671.31 | \$1,753,770.00 | \$3,324,441.31 | \$811,366.00 | \$2,513,075.31 | 31 |
| Total by Fund | | | | \$1,570,671.31 | \$1,753,770.00 | \$3,324,441.31 | \$811,366.00 | \$2,513,075.31 | 31 |
| 506 | Retiree Benefits Trust Fund - Fund 71 | 9011 | 0000 | \$8,500,623.24 | \$0.00 | \$8,500,623.24 | \$0.00 | \$8,500,623.24 | 32 |
| Total by Ending Balance Line | | | | \$8,500,623.24 | \$0.00 | \$8,500,623.24 | \$0.00 | \$8,500,623.24 | 32 |
| Total by Fund | | | | \$8,500,623.24 | \$0.00 | \$8,500,623.24 | \$0.00 | \$8,500,623.24 | 32 |
| Grand Total All Funds | | | | \$150,310,465.69 | \$319,804,808.00 | \$470,115,273.69 | \$319,715,542.00 | \$150,399,731.69 | |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| 21st Century CLC - Community Learning Centers Extra | 9010 | 7317 | \$0.00 | (\$440.00) |
| Academic Decathlon | 0000 | 7120 | (\$3,297.00) | (\$3,297.00) |
| Academic Pentathlon | 0000 | 7130 | (\$1,810.00) | (\$1,810.00) |
| ACSA - Association of California School Administrators Personnel Academy | 0000 | 5302 | (\$340.00) | (\$340.00) |
| Administration Student Events Projects | 0000 | 7141 | (\$290.00) | (\$290.00) |
| Administrative Services | 0000 | 5071 | (\$20,094.00) | (\$20,094.00) |
| Affordable Care Act - ESRP Employer Shared Responsibility Payment | 0000 | 5211 | \$0.00 | \$16,480.00 |
| AmeriCorps Carryover | 9012 | 6269 | (\$250.00) | (\$250.00) |
| Apprenticeship | 0000 | 4205 | (\$700,557.00) | (\$187,186.00) |
| Artists in Schools | 9010 | 7248 | (\$200,128.00) | (\$124,403.00) |
| ASES Transitional Carry Over Budget (After School Education & Safety) | 6010 | 6373 | \$216,779.00 | \$216,779.00 |
| Assessment Administration | 9010 | 6069 | \$0.00 | \$312,182.00 |
| ATP - Active Transportation Program - Redwood School Campus | 7810 | 5294 | \$1,155.00 | \$1,155.00 |
| ATP - Active Transportation Program - San Joaquin County Office of Education Campus | 7810 | 5293 | \$17,409.00 | \$17,409.00 |
| ATP - American Legion Park Improvement Plan | 7810 | 5298 | \$142,857.00 | \$142,857.00 |
| ATP - Bicycle/Pedestrian Path Improvement @ S/B SR-99 Wilson Way | 7810 | 5281 | \$635.00 | \$635.00 |
| Budget Stabilization | 0000 | 0002 | \$7,000,000.00 | \$0.00 |
| Bus Driver Training | 0000 | 5323 | (\$1,756.00) | (\$1,756.00) |
| Business Services | 0000 | 5200 | (\$45,000.00) | (\$45,000.00) |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| CA Complete Count Census 2020 | 7810 | 5094 | \$2,542.00 | \$2,542.00 |
| CA Environmental Literacy Project - CELP | 7135 | 6212 | \$13,396.00 | \$13,396.00 |
| CA Health Education Framework (HEF) | 9010 | 6357 | \$62,340.00 | \$62,340.00 |
| California Apprenticeship Initiative Grant (CAI) | 9010 | 4213 | \$500,000.00 | \$500,000.00 |
| California Learn Community for School Success | 7085 | 3458 | \$0.00 | \$25,523.00 |
| California State Elementary Spelling Bee | 0000 | 7142 | (\$1,386.00) | (\$1,386.00) |
| CalRecycle California Conservation Corps - BCRF - Beverage Container Recycling Fund Carryover | 7810 | 6254 | \$18,635.00 | \$18,635.00 |
| CalRecycle California Conservation Corps - Oil Carryover | 7810 | 6253 | \$3,191.00 | \$3,191.00 |
| CalRecycle California Conservation Corps - Tire Carryover | 7810 | 6252 | \$9,193.00 | \$9,193.00 |
| CalRecycle California Conservation Corps - E-Waste Carryover | 7810 | 6251 | \$14,083.00 | \$14,083.00 |
| Capital Leases - GASB 34 - Governmental Accounting Standards Board | 0000 | 5055 | \$99,940.00 | \$99,940.00 |
| Career Technical Education Incentive Grant (CTEIG) | 6387 | 6595 | \$26,618.00 | \$26,618.00 |
| CARES Act Governor's Emergency Education Relief (GEER) | 3215 | 5251 | \$503,712.00 | \$503,712.00 |
| Child Nutrition / Food Services - Outdoor Education | 5310 | 7600 | (\$36,013.00) | (\$36,013.00) |
| Childhood Literacy Mini Grant | 9010 | 6052 | \$10,000.00 | \$10,000.00 |
| Classified School Employee Summer Assistance Program (CSESAP). | 0000 | 5212 | \$18,851.00 | \$18,851.00 |
| Classified School Employee Summer Assistance Program (CSESAP). | 7415 | 5212 | \$190,327.00 | \$190,327.00 |
| Code Camp | 9010 | 5056 | (\$6,359.00) | (\$6,359.00) |
| CodeStack | 9010 | 5025 | \$10,278,078.00 | \$6,963,598.00 |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| CodeStack | 0000 | 5025 | (\$8,172,962.00) | (\$7,827,709.00) |
| COE - County Office of Education - Foundation Award - Academic Decathlon | 9010 | 7432 | \$4,100.00 | \$4,100.00 |
| COE - County Office of Education - Foundation Award - Math Olympiad | 9010 | 7466 | \$500.00 | \$500.00 |
| COE - County Office of Education - Foundation Award - Mock Trial | 9010 | 7431 | \$3,700.00 | \$3,700.00 |
| COE - County Office of Education - Foundation Award - Pentathlon | 9010 | 7433 | \$1,500.00 | \$1,500.00 |
| COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts | 9010 | 7465 | \$700.00 | \$700.00 |
| COE - County Office of Education - Foundation Award - Science Olympiad | 9010 | 7435 | \$5,150.00 | \$5,150.00 |
| COE - County Office of Education - Foundation Award - Spelling Bee | 9010 | 7437 | \$1,250.00 | \$1,250.00 |
| 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 | \$28,713.00 | (\$14,986.00) |
| COE - County Office of Education Other Programs - Special Education - COSP County Operated Schools & Programs | 6500 | 3201 | \$653,632.00 | \$45,328.00 |
| College & Career | 9010 | 6299 | (\$18,750.00) | (\$15,003.00) |
| Community - CTE - Career Technical Education Administration | 0240 | 3926 | \$0.00 | (\$13,350.00) |
| Community - CTE - Career Technical Education Culinary Arts | 0240 | 4017 | \$0.00 | \$13,351.00 |
| Community Discovery Youth ChalleNge - National Guard | 0240 | 3927 | \$15,108.00 | (\$580,608.00) |
| Community Schools - CTE | 0240 | 3021 | \$0.00 | (\$15,288.00) |
| Community Schools - Human Resources Department | 0240 | 3920 | \$0.00 | (\$112.00) |
| Community Schools - Instructional Administration | 0240 | 3600 | \$0.00 | (\$7,138.00) |
| Community Schools - Instructional Program | 0240 | 3020 | (\$3,221,356.00) | (\$889,211.00) |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Community Schools - one.Resource | 0240 | 3110 | \$0.00 | (\$5,305.00) |
| Community Schools - Probation Services | 0240 | 3190 | \$0.00 | (\$308.00) |
| Community Schools - School Administration | 0240 | 3610 | \$0.00 | (\$16,306.00) |
| Community Schools - Student Services Department | 0240 | 3922 | \$0.00 | (\$89,138.00) |
| Community Schools - Summer School | 0240 | 3100 | \$0.00 | (\$5,686.00) |
| Community Schools - Technology Department | 0240 | 3923 | \$0.00 | (\$4,903.00) |
| Continuous Improvement & Support | 9010 | 6386 | \$0.00 | (\$214,090.00) |
| Contracted Nursing Services | 9010 | 6352 | (\$56,220.00) | \$79,549.00 |
| Copying Services | 0000 | 5110 | \$0.00 | \$48.00 |
| COSP - Low Performing Block Grant | 7510 | 3449 | \$0.00 | \$23,648.00 |
| COSP - Mental Health Clinicians | 0240 | 3022 | \$0.00 | (\$9,114.00) |
| COSP County Operated Schools & Programs - LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds | 3220 | 3496 | \$897,871.00 | \$897,871.00 |
| COSP County Operated Schools & Programs - LLMF Learning Loss Mitigation Funds – State General Funds | 7420 | 3497 | \$150,000.00 | \$150,000.00 |
| COSP County Operated Schools & Programs - PG&E Mini Grant | 9010 | 3008 | \$910.00 | \$910.00 |
| COSP County Operated Schools & Programs - Workability C/O | 6520 | 3362 | \$10,303.00 | \$10,303.00 |
| COSP County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies | 0000 | 3527 | \$0.00 | (\$19,497.00) |
| COSP-19/20 ESSA CSI School Improvement Funding for LEA | 3182 | 3359 | \$340,246.00 | \$340,246.00 |
| COSP-Title III English Learner Student Program (CARS) | 4203 | 3344 | \$19,105.00 | \$19,105.00 |
| Countywide Music Coordination | 0000 | 7260 | (\$14,753.00) | (\$14,753.00) |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Court/Camps - Human Resources Department | 0240 | 3920 | \$0.00 | (\$42.00) |
| Court/Camps - Instructional Administration | 0240 | 3600 | \$0.00 | (\$898.00) |
| Court/Camps - Instructional Program | 0240 | 3010 | \$835,309.00 | \$828,023.00 |
| Court/Camps - School Administration | 0240 | 3610 | \$0.00 | (\$10,502.00) |
| Court/Camps - Student Services Department | 0240 | 3922 | \$0.00 | \$20,337.00 |
| Court/Camps - Technology Department | 0240 | 3923 | \$0.00 | (\$1,609.00) |
| Credentialing Services | 0000 | 5310 | (\$599.00) | (\$599.00) |
| CTE- Expansion | 9010 | 4212 | \$700,000.00 | \$700,000.00 |
| Curriculum Services | 0000 | 6050 | (\$5,266.00) | (\$5,266.00) |
| Direct Support Professional Training - ROC/P - Regional Occupation Center Program | 6355 | 4051 | (\$5,000.00) | (\$5,000.00) |
| DSSD - Direct Service School Districts - Services | 0000 | 5041 | (\$50.00) | (\$50.00) |
| DSSP - Delta Sierra Science Project CSMP - California Science & Math Project | 9010 | 7187 | \$11,187.00 | (\$8,813.00) |
| DSSP - Delta Sierra Science Project - Development | 9010 | 7193 | (\$10,541.00) | \$11,058.00 |
| Durham Ferry STEM - Science, Technology, Engineering, & Mathematics Program | 0000 | 7202 | \$0.00 | (\$10,210.00) |
| DWAS - Dinner With a Scientist | 9010 | 7181 | (\$6,000.00) | (\$6,000.00) |
| Early Childhood | 0000 | 6220 | (\$2,217.00) | (\$2,217.00) |
| Economic Uncertainties | 0000 | 0000 | (\$189,810.00) | \$0.00 |
| Economic Uncertainties | 0000 | 0000 | \$189,810.00 | \$0.00 |
| Economic Uncertainties - Fund 02 | 9010 | 0000 | (\$4,714.00) | \$0.00 |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Economic Uncertainties - Fund 02 | 0000 | 0000 | \$13,450.00 | \$0.00 |
| ED-JOIN - Education Job Opportunities Information Network - Statewide | 0000 | 5026 | \$0.00 | (\$97,241.00) |
| Education Services - College and Career Readiness | 0000 | 6866 | (\$4,643.00) | (\$4,643.00) |
| Education Services - Main | 0000 | 6800 | (\$8,857.00) | (\$8,857.00) |
| Education Services - Mathematics | 0000 | 6845 | (\$81,323.00) | (\$81,323.00) |
| Education Services - Multilingual | 0000 | 6850 | (\$88,701.00) | (\$88,701.00) |
| Education Services - School Support | 0000 | 6825 | \$0.00 | (\$72.00) |
| Education Services - Science | 0000 | 6810 | (\$11,376.00) | (\$11,376.00) |
| Education Services - State/Federal Programs | 0000 | 6820 | (\$2,880.00) | (\$2,880.00) |
| Employee Student Day Camp | 0000 | 5255 | \$250,000.00 | \$250,000.00 |
| ESSA COE CSI (Comprehensive Support & Improvement) Carryover | 3183 | 6391 | \$4,732.00 | \$4,732.00 |
| ESSA Comprehensive Support and Improvement - COSP County Operated Schools & Programs | 3182 | 3345 | (\$276,299.00) | (\$276,299.00) |
| ESSA School Improvment-County Office of Education | 3183 | 6390 | \$17,832.00 | \$17,832.00 |
| ESSA: 21st Century California School Leadership Academy SCOE CSLA Regional Lead County Office of Education (RLCOE) | 9012 | 6396 | \$100,000.00 | \$100,000.00 |
| Fab Lab | 0000 | 7109 | \$0.00 | (\$17,340.00) |
| Federal Building - Court/Community Schools | 0000 | 5193 | \$7,656.00 | \$7,656.00 |
| Fingerprinting | 0000 | 5315 | (\$7,401.00) | (\$7,401.00) |
| Forestry Corps | 7810 | 5280 | \$94,103.00 | \$94,103.00 |
| Foster Youth Services | 7366 | 3935 | \$120,110.00 | \$120,110.00 |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Fremont Street Operations | 0000 | 5133 | (\$131,678.00) | \$0.00 |
| Fremont Street Operations | 0000 | 5133 | (\$25,200.00) | \$0.00 |
| Health/Physical Education | 9010 | 7300 | (\$790.00) | (\$790.00) |
| HSA - Humans Services Agency - Juvenile Dependency Court - COSP County Operated Schools & Programs | 9010 | 3471 | (\$48,250.00) | (\$48,250.00) |
| Indirect | 0000 | 5201 | \$0.00 | (\$41,410.00) |
| Intrepid Grant - Fund 02 | 9010 | 5989 | \$59,885.00 | \$59,885.00 |
| Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover | 9010 | 6368 | \$156.00 | \$156.00 |
| LCAP - Local Control & Accountability Program - Program & Fiscal Oversight | 0000 | 5003 | \$0.00 | (\$15,036.00) |
| LCFF - Local Control Funding Formula | 0000 | 0000 | \$8,652,115.00 | \$0.00 |
| LCFF - Local Control Funding Formula | 9010 | 0000 | (\$8,736.00) | \$0.00 |
| LCFF - Local Funding Formula Implementation Professional Development - Special Education | 0000 | 1401 | \$0.00 | (\$455.00) |
| Leadership Training | 0000 | 5059 | (\$3,414.00) | (\$3,414.00) |
| Legal - COE - County Office of Education | 0000 | 5203 | \$6,883.00 | \$6,883.00 |
| LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds | 3220 | 5250 | \$986,559.00 | \$890,654.00 |
| Lottery Restricted - Court/Community Schools | 6300 | 3006 | \$5,184.00 | \$5,184.00 |
| Lottery Restricted Adults In Corrections Transfer | 6300 | 4102 | \$271.00 | \$271.00 |
| Lottery Unrestricted - COSP County Operated Schools & Programs | 1100 | 3005 | \$20,022.00 | \$20,022.00 |
| Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs | 1100 | 4025 | \$0.00 | \$6,448.00 |
| Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer | 1100 | 4101 | \$1,268.00 | \$1,268.00 |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Lottery Unrestricted - Special Education | 1100 | 1025 | \$1,129.00 | (\$4,973.00) |
| Lottery Unrestricted - Technology Support | 1100 | 5005 | \$22,418.00 | \$2,580.00 |
| MAA - Medi-Cal Administrative Agency - COSP County Operated Schools & Programs | 9010 | 7901 | \$20,134.00 | \$20,134.00 |
| MAA #2 - Medi-Cal Administrative Agency Childcare/Rural | 9010 | 7902 | \$2,200.00 | \$0.00 |
| MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health | 9010 | 7904 | \$1,313.00 | \$0.00 |
| Maintenance & Operations | 0000 | 5700 | (\$120,906.00) | (\$120,906.00) |
| Mandated Costs | 0000 | 5206 | \$30,000.00 | \$0.00 |
| Math Olympiad | 0000 | 7214 | (\$4,027.00) | (\$4,027.00) |
| McKinney Vento Homeless Assistance Act COSP County Operated Schools & Programs | 5630 | 3431 | \$2,488.00 | \$2,488.00 |
| Medi-Cal Comprehensive Health | 9010 | 6511 | \$0.00 | \$168,797.00 |
| Migrant Education - Administration | 3060 | 6080 | (\$206,212.00) | \$0.00 |
| Migrant Education - Migrant District Service Agreement | 3060 | 6088 | \$0.00 | (\$206,212.00) |
| Migrant Education - Summer School Administration | 3061 | 6080 | \$206,212.00 | \$0.00 |
| Migrant Education - Summer School Migrant District Service Agreement | 3061 | 6088 | \$0.00 | \$206,212.00 |
| Miscellaneous Building Expenses | 0000 | 5186 | (\$1,000,000.00) | \$0.00 |
| Miscellaneous Revenue | 0000 | 5001 | (\$7,291,935.00) | (\$4,136.00) |
| Miscellaneous Revenue - Charter Fees | 0000 | 5002 | \$63,846.00 | \$0.00 |
| Miscellaneous Revenue - COSP County Operated Schools & Programs | 9010 | 3002 | \$0.00 | \$549.00 |
| Mock Trial | 0000 | 7400 | (\$3,026.00) | (\$3,026.00) |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Music Services | 9010 | 7270 | (\$2,783.00) | (\$329.00) |
| MyPath | 9010 | 6274 | (\$2,000.00) | (\$2,000.00) |
| National Guard Start Up | 0000 | 5146 | \$0.00 | \$86,428.00 |
| Natural Resources Fee For Services | 9010 | 6268 | (\$64,982.00) | (\$64,982.00) |
| Nelson Center Facilities - Operations Budget | 0000 | 5152 | \$7,545.00 | \$7,545.00 |
| Outdoor Education | 0723 | 7600 | (\$196,885.00) | (\$196,885.00) |
| Outdoor Education | 0000 | 7600 | (\$1,400,268.00) | (\$1,400,268.00) |
| Personnel External Services | 0000 | 5300 | (\$21,596.00) | (\$21,596.00) |
| PGIM - Prudential Global Investment Management | 9010 | 6256 | (\$1,700.00) | \$5,116.00 |
| Pre-Corps Training Program - DJJ | 7810 | 5282 | \$1,063,510.00 | \$1,063,510.00 |
| Prop 68 - Equipment Acquisition for Conservation & Restoration Projects | 7810 | 5297 | \$96,163.00 | \$96,163.00 |
| Prop 68 - Floodplain Expansion & Ecosystem Restoration at RP - Dos Rios Ranch | 7810 | 5283 | \$260.00 | \$260.00 |
| Public Information Officer | 0000 | 7610 | (\$41,552.00) | (\$41,552.00) |
| Research & Grant Development | 0000 | 5060 | (\$35,969.00) | (\$35,969.00) |
| Salaries & Benefits GF - General Fund Unrestricted | 0000 | 5000 | (\$321,138.00) | (\$321,138.00) |
| San Joaquin County Schools Mental & Behavioral Professional Development | 9010 | 6367 | \$69,844.00 | \$70,000.00 |
| SB117 COVID-19 Response Funds | 7388 | 5101 | \$0.00 | \$31,527.00 |
| School District Organization | 0000 | 5040 | (\$2,500.00) | (\$2,500.00) |
| Science Fair | 0000 | 7200 | (\$5,944.00) | (\$5,944.00) |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Science Olympiad | 0000 | 7210 | (\$3,323.00) | (\$3,323.00) |
| SEIS - Special Education Information System | 9010 | 5021 | (\$2,098,757.00) | \$0.00 |
| SELPA - Special Education Local Plan Area- Young Adult Recycling | 0000 | 2205 | (\$2,000.00) | (\$2,000.00) |
| SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant | 3395 | 2220 | \$6,601.00 | \$6,601.00 |
| SELPA - Special Education Local Planning ADR - Alternative Dispute Resolution Grant | 3395 | 2219 | \$9,594.00 | \$9,594.00 |
| SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies | 6500 | 2010 | \$795,371.00 | \$795,371.00 |
| SELPA - Special Education Local Planning Area - Out of Home Care | 6500 | 2030 | \$28,429.00 | (\$1,931.00) |
| SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers | 9010 | 2166 | (\$2,300.00) | (\$2,300.00) |
| SELPA - Special Education Local Planning Area - Psych Services Contracted | 6500 | 2500 | \$0.00 | (\$12,968.00) |
| SELPA - Special Education Local Planning - Autism Forum | 9010 | 2175 | (\$310.00) | (\$310.00) |
| SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium | 9010 | 2170 | (\$7,833.00) | (\$7,833.00) |
| SELPA - Special Education Local Planning - Medi-Cal Billing Option | 5640 | 6510 | \$0.00 | (\$16,636.00) |
| SELPA - Special Education Local Planning - Mental Health Services - Prop 98 | 6512 | 2322 | \$103,576.00 | \$29,945.00 |
| SELPA - Special Education Local Planning - Program Specialist | 6500 | 2070 | \$1,827.00 | (\$9,475.00) |
| SELPA - Special Education Local Planning - Regionalized Services | 6500 | 2060 | \$1,217.00 | (\$15,009.00) |
| SELPA - Special Education Local Planning - Workability C/O | 6520 | 2201 | (\$16,830.00) | (\$16,830.00) |
| SELPA - Special Education Local Planning - Workability Region 4 | 9010 | 2202 | \$0.00 | (\$22.00) |
| SELPA - Special Education Local Planning Area - Inservice Administration Budget | 9010 | 2160 | (\$12,000.00) | (\$11,231.00) |
| SJCOE - Next Generation Science Standards -NGSS | 9010 | 7208 | (\$4,600.00) | (\$4,600.00) |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| SJCOE ID Badges | 0000 | 5322 | (\$1,500.00) | (\$1,500.00) |
| SJCOE Professional Development for Classified Employees | 0000 | 6051 | \$4,300.00 | \$4,300.00 |
| Sky Mountain Camp | 0000 | 7204 | \$1,000,000.00 | \$174,990.00 |
| Sky Mountain Preliminary Planning Installment Request #1 | 0000 | 5084 | \$8,241.00 | \$30,921.00 |
| Sky Mountain Preliminary Planning Installment Request #2 | 0000 | 5085 | \$300,000.00 | \$300,000.00 |
| Sky Mountain Start Up | 0000 | 5078 | (\$90,000.00) | (\$90,000.00) |
| Sonora Fee for Service | 9010 | 6276 | (\$60,000.00) | (\$60,000.00) |
| Special Ed - LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds | 3220 | 1354 | \$1,988,092.00 | \$1,988,092.00 |
| Special Ed - LLMF Learning Loss Mitigation Funds – State General Funds | 7420 | 1355 | \$219,249.00 | \$219,249.00 |
| Special Ed - Title III English Learner Student Program (CARS) | 4203 | 1351 | \$17,503.00 | \$17,503.00 |
| Special Ed One-Time Discretionary Funds | 0000 | 1314 | \$0.00 | (\$2,290.00) |
| Special Education | 6500 | 1000 | (\$1,572,814.00) | \$0.00 |
| Special Education - Charter Decline Adj Reserve | 6500 | 1013 | \$895,349.00 | \$0.00 |
| Special Education - Child Nutrition / Food Services | 5310 | 1690 | (\$16,188.00) | (\$16,188.00) |
| Special Education - COSP County Operated Schools & Programs -Mental Health Services | 6512 | 3209 | \$22,201.00 | \$22,201.00 |
| Special Education - DIS - Designated Instructional Services | 6500 | 1050 | \$0.00 | (\$360,759.00) |
| Special Education - Infant Discretionary | 6515 | 1112 | (\$6,395.00) | (\$6,395.00) |
| Special Education - Instructional Administration | 6500 | 1600 | \$0.00 | (\$32,252.00) |
| Special Education - Lottery Restricted | 6300 | 1026 | (\$3,264.00) | (\$3,510.00) |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---|--------------------------|----------------------|------------------------------|----------------------------------|
| Special Education - MAA - Medi-Cal Administrative Agency -Special Education | 9010 | 7903 | \$0.00 | (\$1,000.00) |
| Special Education - Maintenance & Operations | 6500 | 1700 | \$0.00 | (\$1,123.00) |
| Special Education - Maximization SELPA - Special Education Local Planning Area | 6500 | 1090 | (\$6,493.00) | \$0.00 |
| Special Education - Mental Health Prop 98 | 6512 | 1322 | (\$61,048.00) | (\$61,048.00) |
| Special Education - Non Public Agency Reimbursement Program | 6500 | 1019 | \$0.00 | (\$350,000.00) |
| Special Education - Pupil Services | 6500 | 1500 | \$0.00 | (\$34,209.00) |
| Special Education - School Administration | 6500 | 1610 | \$0.00 | (\$70,684.00) |
| Special Education - SDC - Special Day Class | 6500 | 1020 | (\$3,796.00) | (\$724,252.00) |
| Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services | 6500 | 2050 | \$0.00 | (\$3,331.00) |
| Special Education - Venture Academy - Mental Health Services | 6512 | 3214 | (\$2,117.00) | (\$685.00) |
| Special Education Discretionary | 0000 | 5096 | (\$300,000.00) | (\$300,000.00) |
| Special Education Discretionary | 0000 | 5096 | \$270,000.00 | \$270,000.00 |
| Special Education Instructional Assistant Recruitment | 0000 | 1804 | \$0.00 | (\$251.00) |
| Special Education Local Solutions Grant | 0000 | 1805 | \$15,802.00 | \$14,161.00 |
| Spelling Bee | 0000 | 7140 | (\$245.00) | (\$245.00) |
| Star Lab | 0000 | 7110 | (\$3,000.00) | (\$2,446.00) |
| State Seal of Biliteracy | 0000 | 6126 | (\$1,018.00) | (\$1,018.00) |
| STEAM HUB | 9010 | 7151 | \$3,001.00 | \$3,001.00 |
| STEAM HUB | 9012 | 7151 | \$1,916.00 | \$1,916.00 |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| Strong Workforce Program - Workforce Pathways Coordinator | 6388 | 4400 | \$65,140.00 | \$65,140.00 |
| Student Admin Support Services | 0000 | 5095 | (\$5,000.00) | (\$5,000.00) |
| Student Events | 9010 | 7135 | (\$4,425.00) | (\$4,425.00) |
| Superintendent & Board | 0000 | 5010 | \$2,789.00 | \$2,789.00 |
| TCSJ – Teacher’s College of San Joaquin Building Expenses | 0000 | 5190 | \$0.00 | \$1,059,629.00 |
| TCSJ California Teacher Residency Lab - Fund 02 | 9010 | 5988 | (\$1,470.00) | (\$1,470.00) |
| TCSJ Early Literacy Teacher Prep Initiative | 9010 | 5987 | \$7,500.00 | \$7,500.00 |
| TCSJ MakerSpace | 9010 | 5986 | \$5,000.00 | \$5,000.00 |
| TCSJ Residency Grant - Fund 02 | 0000 | 5991 | \$311,246.00 | \$311,246.00 |
| Teacher Recruitment | 0000 | 5321 | (\$3,000.00) | (\$3,000.00) |
| Teacher Residency Capacity Grant - Fund 02 | 0000 | 5990 | \$45,000.00 | \$0.00 |
| Teachers College of San Joaquin - Fund 02 | 9010 | 6006 | \$1,523,191.00 | \$488,983.00 |
| Tech Summit | 0000 | 7150 | (\$20,250.00) | (\$19,975.00) |
| Title I Part A Basic Grant - COSP County Operated Schools & Programs | 3010 | 3349 | \$81,166.00 | \$81,166.00 |
| Title I Part D Delinquent/Neglected COSP County Operated Schools & Programs | 3025 | 3350 | (\$248,659.00) | (\$248,659.00) |
| Title II Part A - Improving Teacher Quality | 4035 | 6161 | (\$1,312.00) | (\$1,312.00) |
| Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium | 4203 | 6112 | \$42,609.00 | \$42,609.00 |
| Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium Carryover | 4203 | 6113 | \$3,308.00 | \$3,308.00 |
| Title IV, Part A, Student Support and Academic Enrichment Grant - COSP County Operated Schools & Programs | 4127 | 3358 | \$40,316.00 | \$40,316.00 |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|--|--------------------------|----------------------|------------------------------|----------------------------------|
| TOPS - Teaching Opportunities for Partners in Science - District Program | 9010 | 6141 | (\$16,800.00) | (\$16,501.00) |
| Transition Budget | 0000 | 5080 | (\$2,500.00) | (\$2,500.00) |
| Transportation - Special Education | 0724 | 1650 | (\$12,888.00) | (\$12,888.00) |
| Transworld Plant Development | 0000 | 5067 | \$0.00 | (\$4,520.00) |
| Tuition Reimbursement Program | 0000 | 5042 | (\$200.00) | (\$200.00) |
| Tulare Digital Platform | 9010 | 5024 | \$185,000.00 | \$185,000.00 |
| Tulare Online Advertisement | 9010 | 5022 | \$45,000.00 | \$45,000.00 |
| TUPE - Tobacco Use Prevention Education - Administration | 6680 | 6320 | (\$68,455.00) | (\$68,455.00) |
| TUPE - Tobacco Use Prevention Education - Consortium | 6690 | 6340 | (\$8,029.00) | (\$8,029.00) |
| TUPE - Tobacco Use Prevention Education - CTA Prop 56 | 6685 | 6326 | \$76,605.00 | \$76,605.00 |
| TUPE - Tobacco Use Prevention Education - Prop 56 | 6685 | 6325 | (\$61,614.00) | (\$61,614.00) |
| TUPE Prop 99 | 6680 | 6323 | \$75,220.00 | \$75,220.00 |
| VAFS Venture Academy Family of Schools Building Expenses | 0000 | 5160 | \$0.00 | \$12,214.00 |
| VAFS Venture Academy Family of Schools Early College Academy | 0000 | 3865 | \$1,000,000.00 | \$0.00 |
| VEA - Vocational Education Act - Adult Education Section 132 | 3555 | 6580 | \$23,089.00 | \$23,089.00 |
| Vehicle Maintenance | 0000 | 5702 | \$0.00 | (\$228.00) |
| Venture II Building Expenses | 0000 | 5175 | \$1,000,000.00 | (\$546,231.00) |
| WEC - Wentworth Education Center - Operations Court/Community Schools Budget | 0000 | 5135 | (\$3,758.00) | (\$3,758.00) |
| Williams Case Settlement | 0385 | 7285 | (\$57,468.00) | (\$57,468.00) |

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|-----------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| Workers' Compensation | 0000 | 5721 | (\$1,070.00) | (\$1,070.00) |
| Total Revisions | | | \$16,211,853.00 | \$5,428,572.00 |

COURT/CAMPS ANALYSIS
2020-2021 FIRST INTERIM REPORT - COMMUNITY SCHOOLS RESOURCE 0240

| REVENUES - Resource 0240 | | Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H |
|-------------------------------------|--|-----------------------|-----------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|
| | | <i>Statewide Avg.</i> | <i>Type</i> | <i>SJCOE Rate</i> | | | | | |
| | <i>Rates per ADA</i> | \$8,546.95 | "C" | \$10,313.74 | | | | | Revenue |
| Line # | Description | | | | | | | | |
| 1 | Total Court/Camps ADA & Revenue | | 147.99 | \$1,526,330 | | | | | \$1,526,330.00 |
| 2 | Contribution to COSP Special Education | | | | | | | | \$0.00 |
| 3 | Contribution to Print Shop | | | | | | | | (\$5,853.00) |
| 4 | Total Estimated Revenue | | | | | | | | \$1,520,477.00 |
| 5 | Unaudited Beginning Balance 7/1/2020 | | | | | | | | \$0.00 |
| 6 | Total Estimated Resources | | | | | | | | \$1,520,477.00 |
| EXPENDITURES - Resource 0240 | | | | | | | | | |
| Line # | Description | Mgmt Codes | | | | | | | Expenditures |
| 7 | Instructional Program - Court/Camps | 3010 | | | | | | | \$814,271.00 |
| 8 | Direct Charges from Community | 3010 | | | | | | | (\$230,363.00) |
| 9 | Instructional Administration | 3600 | | | | | | | \$43,486.00 |
| 10 | School Administration | 3610 | | | | | | | \$349,612.00 |
| 11 | Student Services Bldg. | 3650 | | | | | | | \$28,112.00 |
| 12 | Human Resources Department | 3920 | | | | | | | \$3,249.00 |
| 13 | Student Services | 3922 | | | | | | | \$318,126.00 |
| 14 | Technology | 3923 | | | | | | | \$193,984.00 |
| 15 | Total Court/Camps Expenditures | | | | | | | | \$1,520,477.00 |
| 16 | Total Estimated Resources | | | | | | | | \$1,520,477.00 |
| 17 | Less Estimated Expenditures | | | | | | | | \$1,520,477.00 |
| 18 | Estimated Ending Balance 6/30/2021 | | | | | | | | \$0.00 |

**COMMUNITY SCHOOLS ANALYSIS
2020-2021 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. \$8,546.95 | TYPE "C" | SJCOE Rate \$10,313.74 | TYPE "A & B & D" | District Avg. District Transfer \$11,557.03 | Revenue |
| 1 | Community Schools LCFF | | 1042.32 | \$10,750,217 | | | \$10,750,217.00 |
| 2 | Sub-Total Community Schools LCFF | | | \$10,750,217 | | | \$10,750,217.00 |
| 3 | One Charter LCFF | | 244.06 | \$2,517,171 | | | \$2,517,171.00 |
| 4 | Building Futures LCFF | | - | \$0 | | | \$0.00 |
| 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 | | | | | | \$1,385,957.00 |
| 10 | Total Community Schools LCFF | | | \$13,267,388 | | | \$15,376,236.00 |
| 11 | Community School Funding | | | | | | \$8,420,054.00 |
| 12 | EPA Entitlement | | | | | | \$6,956,182.00 |
| 13 | Community School (A/B) & (D) LCFF Transfer from District | | | | 247.40 | \$2,859,209 | \$2,859,209.00 |
| 14 | Transfer - One Charter LCFF | | | | | | (\$2,517,171.00) |
| 15 | Transfer - BFA LCFF | | | | | | \$0.00 |
| 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 | | | | | | \$15,494,059.00 |
| 19 | LCFF Contribution to COSP | | | | | | \$1,500,000.00 |
| 20 | LCFF Contribution to CTE | | | | | | \$438,196.00 |
| 21 | CTE Revenues Calworks | | | | | | \$0.00 |
| 22 | Career Academy of Cosmetology (CAC) | | | | | | \$0.00 |
| 23 | CTE Culinary Arts | | | | | | \$0.00 |
| 24 | Discovery ChalleNGe Academy | | | | | | \$25,000.00 |
| 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 | | | | | | (\$605,542.00) |
| 29 | Contribution to Print Shop | | | | | | (\$33,166.00) |
| 30 | Contribution to Food Service | | | | | | (\$337,168.00) |
| 31 | SJCOE GED Testing Center | | | | | | (\$8,957.00) |
| 32 | Contribution to Federal Building | | | | | | (\$272,044.00) |
| 33 | Contribution From Deferred Maint. | | | | | | \$0.00 |
| 34 | Contribution to McKinney Homeless | | | | | | \$0.00 |
| 35 | Deferred Maintenance | | | | | | (\$165,373.00) |
| 36 | Prior Years Repayments | | | | | | \$0.00 |
| 37 | General Fund Contribution | | | | | | \$0.00 |
| 38 | Total Estimated Revenue | | | | | | \$16,205,005.00 |
| 39 | Unaudited Beginning Balance 7/1/2020 | | | | | | \$2,323,672.04 |
| 40 | Total Estimated Resources | | | | | | \$18,528,677.04 |

| EXPENDITURES - Resource 0240 | | | |
|-------------------------------------|--|-------------------|------------------------|
| Line # | Description | Mgmt Codes | Expenditures |
| 1 | Instructional Program - Community Schools | 3020 | \$8,111,511.00 |
| 2 | Direct Charges to Court | 3020 | \$230,363.00 |
| 3 | Interfund Transfer to BFA | 3020 | \$0.00 |
| 4 | Interfund Transfer to Adult in Corrections | 3020 | \$255,412.00 |
| 5 | Instructional Program - Community Schools <i>Goal 3800</i> | 3020 | \$0.00 |
| 6 | Community COSP CTE | 3021 | \$412,765.00 |
| 7 | COSP Mental Health Services | 3022 | \$726,550.00 |
| 8 | Summer School | 3100 | \$303,124.00 |
| 9 | Hourly Program | 3101 | \$0.00 |
| 10 | one.Resource | 3110 | \$101,700.00 |
| 11 | TLC Transitional Learning Center | 3180 | \$0.00 |
| 12 | Probation Services | 3190 | \$542,757.00 |
| 13 | Instructional Administration | 3600 | \$278,449.00 |
| 14 | School Administration | 3610 | \$2,442,122.00 |
| 15 | Student Services Building | 3650 | \$128,065.00 |
| 16 | Human Resources Department | 3920 | \$8,667.00 |
| 17 | Student Services | 3922 | \$1,838,393.00 |
| 18 | Technology | 3923 | \$369,661.00 |
| 19 | CTE Administration | 3926 | \$475,629.00 |
| 20 | Discovery Youth ChalleNGe (National Guard) | 3927 | \$1,427,314.00 |
| 21 | CTE Revenues | 4001 | \$0.00 |
| 22 | Career Academy of Cosmetology (CAC) | 4003 | \$0.00 |
| 23 | CTE Culinary Arts | 4017 | \$135,655.00 |
| 24 | Total Community Schools Expenditures | | \$17,788,137.00 |
| 25 | Total Estimated Resources | | \$18,528,677.04 |
| 26 | Less Estimated Expenditures | | \$17,788,137.00 |
| 27 | Estimated Ending Balance 6/30/2021 | | \$740,540.04 |

**SPECIAL EDUCATION ANALYSIS
2020-2021 FIRST INTERIM FINANCIAL REPORT**

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

| | Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H | |
|--------|---|----------------|------------|--|------------------------|-----------------------|------------------------|------------------------|-------------------------------------|
| Line # | SP ED COUNTY PROGRAM - AB602 | Resource Codes | Mgmt Codes | Unaudited Actuals Beginning Balance 07-01-2020 | Estimated Revenues | Contributions To/From | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2021 |
| 1 | County Taxes - Special Education | 6500 | 1000 | \$0.00 | \$4,216,809.00 | \$0.00 | \$4,216,809.00 | \$0.00 | \$4,216,809.00 |
| 2 | Federal Local Assistance Grant | 3310 | 1030 | \$0.00 | \$768,559.00 | \$0.00 | \$768,559.00 | \$768,559.00 | \$0.00 |
| 3 | Food Service | 5310 | 1690 | \$0.00 | \$23,050.00 | \$0.00 | \$23,050.00 | \$231,175.00 | (\$208,125.00) |
| 4 | District LCFF Transfer | 6500 | 1000 | \$0.00 | \$6,497,493.00 | \$0.00 | \$6,497,493.00 | \$0.00 | \$6,497,493.00 |
| 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 | \$29,595.00 | \$0.00 | \$29,595.00 | \$0.00 | \$29,595.00 |
| 8 | Estimated Contribution for 2% | 6500 | 1000 | \$0.00 | \$398,185.00 | \$0.00 | \$398,185.00 | \$0.00 | \$398,185.00 |
| 9 | NPA Contracts | 6500 | 1019 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,868,500.00 | (\$1,868,500.00) |
| 10 | Special Day Class | 6500 | 1020 | \$0.00 | \$17,184.00 | \$800,000.00 | \$817,184.00 | \$24,609,636.00 | (\$23,792,452.00) |
| 11 | Designated Instructional Services (Special Day Class) | 6500 | 1050 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,331,564.00 | (\$7,331,564.00) |
| 12 | Pupil Services | 6500 | 1500 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,095,879.00 | (\$1,095,879.00) |
| 13 | Instructional Administration | 6500 | 1600 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$789,093.00 | (\$789,093.00) |
| 14 | School Administration | 6500 | 1610 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,999,827.00 | (\$2,999,827.00) |
| 15 | Maintenance & Operations | 6500 | 1700 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,909,478.00 | (\$1,909,478.00) |
| 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 | \$215,070.00 | (\$215,070.00) |
| 18 | SDC Infants | 6510 | 1040 | \$0.00 | \$255,286.00 | \$0.00 | \$255,286.00 | \$255,286.00 | \$0.00 |
| 19 | SUBTOTAL SP ED COUNTY PROGRAM - AB602 | | | | \$12,020,944.00 | \$800,000.00 | \$12,820,944.00 | \$42,074,067.00 | (\$29,253,123.00) |
| 20 | Contribution to Food Service | 5310 | 1690 | \$0.00 | \$0.00 | \$208,125.00 | \$208,125.00 | \$0.00 | \$208,125.00 |
| 21 | Revenues - Unfunded Special Ed County Program | 6500 | 1000 | \$0.00 | \$29,253,123.00 | (\$208,125.00) | \$29,044,998.00 | \$0.00 | \$29,044,998.00 |
| 22 | Contribution to Unfunded Special Ed County Program | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 23 | TOTAL SP ED COUNTY PROGRAM - AB602 | | | | \$41,274,067.00 | \$800,000.00 | \$42,074,067.00 | \$42,074,067.00 | \$0.00 |
| 24 | Special Ed County Program Charter Decline Adjustment Reserve | 6500 | 1013 | \$571,427.00 | \$895,349.00 | \$0.00 | \$1,466,776.00 | \$0.00 | \$1,466,776.00 |
| 25 | 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 |
| 26 | Special Ed County Program Out of Home Care Contribution Reserve | 6500 | 1029 | \$1,600,000.00 | \$0.00 | (\$800,000.00) | \$800,000.00 | \$0.00 | \$800,000.00 |
| 27 | Special Ed County Program Reserve | 6500 | 1090 | \$348,296.16 | \$46,808.00 | \$0.00 | \$395,104.16 | \$0.00 | \$395,104.16 |
| 28 | TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602 | | | \$2,768,725.29 | \$942,157.00 | (\$800,000.00) | \$2,910,882.29 | \$0.00 | \$2,910,882.29 |
| 29 | TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602 | | | \$2,768,725.29 | \$42,216,224.00 | \$0.00 | \$44,984,949.29 | \$42,074,067.00 | \$2,910,882.29 |

\$42,216,224.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2020-21 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 07-01-2020 | Estimated Revenues | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2021 |
| 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 | \$20,613.00 | \$81,605.97 |
| 3 | Special Ed - Professional Development LCFE | 0000 | 1401 | \$6,596.63 | \$0.00 | \$6,596.63 | \$4,094.00 | \$2,502.63 |
| 4 | Special Ed - Materials & Supplies LCFE | 0000 | 1402 | \$24,534.47 | \$0.00 | \$24,534.47 | \$0.00 | \$24,534.47 |
| 5 | Special Ed - Instructional Assistant Recruitment | 0000 | 1804 | \$22,427.31 | \$0.00 | \$22,427.31 | \$2,258.00 | \$20,169.31 |
| 6 | Special Ed - Local Solutions Grant | 0000 | 1805 | \$0.00 | \$57,277.00 | \$57,277.00 | \$55,636.00 | \$1,641.00 |
| 7 | Special Ed - Deferred Maintenance | 0620 | 1711 | \$1,983,558.78 | \$302,065.00 | \$2,285,623.78 | \$800,000.00 | \$1,485,623.78 |
| 8 | Special Ed - Deferred Maintenance Technology | 0620 | 1712 | \$11,602.64 | \$11,602.00 | \$23,204.64 | \$0.00 | \$23,204.64 |
| 9 | Special Ed - Transportation - LCFE Contribution | 0724 | 1650 | \$0.00 | \$574,765.00 | \$574,765.00 | \$574,765.00 | \$0.00 |
| 10 | Special Ed - Transportation Excess Costs to Districts | 0724 | 1650 | \$0.00 | \$7,068,592.00 | \$7,068,592.00 | \$7,068,592.00 | \$0.00 |
| 11 | Special Ed - Unrestricted Lottery | 1100 | 1025 | \$109,540.48 | \$50,855.00 | \$160,395.48 | \$44,753.00 | \$115,642.48 |
| 12 | Special Ed - ESSA CSI Title I | 3182 | 1353 | \$0.00 | \$170,123.00 | \$170,123.00 | \$170,123.00 | \$0.00 |
| 13 | Special Ed - Learning Loss Mitigation (Federal) | 3220 | 1354 | \$0.00 | \$1,988,092.00 | \$1,988,092.00 | \$1,988,092.00 | \$0.00 |
| 14 | Special Ed - Preschool Local Entitlements | 3310 | 1100 | \$0.00 | \$359,608.00 | \$359,608.00 | \$359,608.00 | \$0.00 |
| 15 | Special Ed - Federal Preschool Grant | 3315 | 2100 | \$0.00 | \$76,065.00 | \$76,065.00 | \$76,065.00 | \$0.00 |
| 16 | Special Ed - Early Intervention Part C | 3385 | 1110 | \$0.00 | \$91,558.00 | \$91,558.00 | \$91,558.00 | \$0.00 |
| 17 | Special Ed - Title III English Learner Student Program | 4203 | 1351 | \$0.00 | \$17,503.00 | \$17,503.00 | \$17,503.00 | \$0.00 |
| 18 | Special Ed - Medi-Cal Billing Option | 5640 | 6510 | \$551,722.13 | \$175,896.00 | \$727,618.13 | \$159,260.00 | \$568,358.13 |
| 19 | Special Ed - Restricted Lottery | 6300 | 1026 | \$205,214.01 | \$31,836.00 | \$237,050.01 | \$31,590.00 | \$205,460.01 |
| 20 | Special Ed - DIS Contracts | 6500 | 1800 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 21 | Special Ed - Mental Health Services Prop 98 | 6512 | 1322 | \$0.00 | \$773,174.00 | \$773,174.00 | \$773,174.00 | \$0.00 |
| 22 | Special Ed - Infant Discretionary | 6515 | 1112 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 23 | Special Ed - Learning Loss Mitigation (State) | 7420 | 1355 | \$0.00 | \$219,249.00 | \$219,249.00 | \$219,249.00 | \$0.00 |
| 24 | Special Ed - MAA #3 - Special Ed | 9010 | 7903 | \$568,862.53 | \$80,553.00 | \$649,415.53 | \$9,000.00 | \$640,415.53 |
| 25 | Special Ed - MAA #3 - Special Ed | 9012 | 7903 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 26 | TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS | | | \$3,586,277.95 | \$12,048,813.00 | \$15,635,090.95 | \$12,465,933.00 | \$3,169,157.95 |

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2020-21 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 07-01-2020 | Estimated Revenues | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2021 |
| 27 | SELPA RESTRICTED BUDGETS | | | | | | | |
| 28 | SELPA - Young Adult Recycling | 0000 | 2205 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 29 | SELPA - Federal Preschool Grant - Program Specialist | 3315 | 2140 | \$0.00 | \$24,665.00 | \$24,665.00 | \$24,665.00 | \$0.00 |
| 30 | SELPA - Mental Health Part B IDEA ADA Allocation | 3327 | 2324 | \$0.00 | \$808,372.00 | \$808,372.00 | \$808,372.00 | \$0.00 |
| 31 | SELPA - Preschool Staff Development | 3345 | 2120 | \$0.00 | \$3,441.00 | \$3,441.00 | \$3,441.00 | \$0.00 |
| 32 | SELPA - ADR Grant Alt. Dispute Resolution Expansion | 3395 | 2219 | \$0.00 | \$9,594.00 | \$9,594.00 | \$9,594.00 | \$0.00 |
| 33 | SELPA - ADR Grant Alt. Dispute Resolution | 3395 | 2220 | \$0.00 | \$14,601.00 | \$14,601.00 | \$14,601.00 | \$0.00 |
| 34 | SELPA - Low Incidence - Equipment/Supplies | 6500 | 2010 | \$2,534.99 | \$945,015.00 | \$947,549.99 | \$945,015.00 | \$2,534.99 |
| 35 | SELPA - Out of Home Care | 6500 | 2030 | \$6,070,896.84 | \$1,948,083.00 | \$8,018,979.84 | \$1,047,865.00 | \$6,971,114.84 |
| 36 | SELPA - Regionalized Services | 6500 | 2060 | \$923,993.68 | \$461,581.00 | \$1,385,574.68 | \$432,216.00 | \$953,358.68 |
| 37 | SELPA - Program Specialist | 6500 | 2070 | \$828,669.86 | \$692,372.00 | \$1,521,041.86 | \$494,987.00 | \$1,026,054.86 |
| 38 | SELPA - Personnel Development | 6500 | 2110 | \$0.00 | \$7,164.00 | \$7,164.00 | \$7,164.00 | \$0.00 |
| 39 | SELPA - Psych Services - Contracted | 6500 | 2500 | \$61,346.30 | \$412,866.00 | \$474,212.30 | \$399,898.00 | \$74,314.30 |
| 40 | SELPA - Mental Health Services Prop 98 | 6512 | 2322 | \$1,012,607.56 | \$566,234.00 | \$1,578,841.56 | \$1,249,865.00 | \$328,976.56 |
| 41 | SELPA - Workability I | 6520 | 2200 | \$0.00 | \$294,615.00 | \$294,615.00 | \$294,615.00 | \$0.00 |
| 42 | SELPA - Workability I C/O | 6520 | 2201 | \$0.00 | \$17,941.00 | \$17,941.00 | \$17,941.00 | \$0.00 |
| 43 | SELPA - Inservice Administration Budget | 9010 | 2160 | \$55,853.66 | \$12,000.00 | \$67,853.66 | \$12,769.00 | \$55,084.66 |
| 44 | SELPA - CAPTAIN | 9010 | 2161 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 45 | SELPA - 504 Trainings | 9010 | 2162 | \$11,842.05 | \$0.00 | \$11,842.05 | \$0.00 | \$11,842.05 |
| 46 | SELPA - Positive Environment Network of Trainers (PENT) | 9010 | 2166 | \$33,635.64 | \$20,700.00 | \$54,335.64 | \$20,700.00 | \$33,635.64 |
| 47 | SELPA - LSH Winter Symposium | 9010 | 2170 | \$86,274.71 | \$15,667.00 | \$101,941.71 | \$15,667.00 | \$86,274.71 |
| 48 | SELPA - Autism Forum | 9010 | 2175 | \$5,352.17 | \$2,790.00 | \$8,142.17 | \$2,790.00 | \$5,352.17 |
| 49 | SELPA - Schoolwide Positive Behavior Supports | 9010 | 2188 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 50 | SELPA - Workability Region IV | 9010 | 2202 | \$773.80 | \$0.00 | \$773.80 | \$198.00 | \$575.80 |
| 51 | SELPA - MAA #8 - SELPA 10% | 9010 | 7908 | \$89,750.16 | \$8,950.00 | \$98,700.16 | \$0.00 | \$98,700.16 |
| 52 | SELPA - MAA #8 - SELPA 10% | 9012 | 7908 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 53 | TOTAL SELPA RESTRICTED BUDGETS | | | \$9,183,531.42 | \$6,266,651.00 | \$15,450,182.42 | \$5,802,363.00 | \$9,647,819.42 |
| 54 | TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS | | | \$12,769,809.37 | \$18,315,464.00 | \$31,085,273.37 | \$18,268,296.00 | \$12,816,977.37 |
| 55 | TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS | | | \$15,538,534.66 | \$60,531,688.00 | \$76,070,222.66 | \$60,342,363.00 | \$15,727,859.66 |
| 56 | INTERNAL SJCOE MENTAL HEALTH BUDGETS | | | | | | | |
| 57 | SJCOE COSP ~ Mental Health Services | 6512 | 3209 | \$161,477.68 | \$52,275.00 | \$213,752.68 | \$52,275.00 | \$161,477.68 |
| 58 | SJCOE Venture Academy ~ Mental Health Services | 6512 | 3214 | \$48,667.51 | \$56,128.00 | \$104,795.51 | \$52,619.00 | \$52,176.51 |
| 59 | TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS | | | \$210,145.19 | \$108,403.00 | \$318,548.19 | \$104,894.00 | \$213,654.19 |
| 60 | TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH | | | \$15,748,679.85 | \$60,640,091.00 | \$76,388,770.85 | \$60,447,257.00 | \$15,941,513.85 |

**SPECIAL EDUCATION ANALYSIS PASS THRU
2020-21 FIRST INTERIM FINANCIAL REPORT**

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

| | Column A | Column B | Column C | Column D | Column E | Column F | Column G | |
|-------------|--|------------|--|--------------------|------------------------|------------------------|-------------------------------------|---------------|
| Line # | Resource Codes | Mgmt Codes | Unaudited Actuals Beginning Balance 07-01-2020 | Estimated Revenues | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2021 | |
| Discription | | | | | | | | |
| | SPECIAL EDUCATION PASS THRU - FUND 10 | | | | | | | |
| 1 | Local Assistance Grant - SJCOE Spec Ed, COSP, Venture, RITA #2 | 3310 | 0000 | \$0.00 | \$1,489,082.00 | \$1,489,082.00 | \$1,489,082.00 | \$0.00 |
| 2 | Local Assistance Grant - Districts | 3310 | 0000 | \$0.00 | \$10,357,732.00 | \$10,357,732.00 | \$10,357,732.00 | \$0.00 |
| 3 | Federal Preschool Grant (SJCOE/Districts) | 3315 | 0000 | \$0.00 | \$302,944.00 | \$302,944.00 | \$302,944.00 | \$0.00 |
| 4 | AB602 District Revenue | 6500 | 1000 | \$0.00 | \$9,290,608.00 | \$9,290,608.00 | \$9,290,608.00 | \$0.00 |
| 5 | Revenues - Unfunded Special Ed County Program | 6500 | 1000 | \$0.00 | \$29,253,123.00 | \$29,253,123.00 | \$29,253,123.00 | \$0.00 |
| 6 | Special Ed County Program Reserve | 6500 | 1000 | \$0.00 | \$46,808.00 | \$46,808.00 | \$46,808.00 | \$0.00 |
| 7 | Special Ed County Program Charter Decline Adjustment Reserve | 6500 | 1000 | \$0.00 | \$895,349.00 | \$895,349.00 | \$895,349.00 | \$0.00 |
| 8 | Prior Year AB602 District Revenue | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 9 | Special Ed County Program Mid-Year Growth Reserve | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 10 | Personnel Development (SJCOE/Districts) | 6500 | 2110 | \$0.00 | \$24,534.00 | \$24,534.00 | \$24,534.00 | \$0.00 |
| 11 | Mental Health Services (SJCOE/Districts) | 6512 | 0000 | \$0.00 | \$5,276,661.00 | \$5,276,661.00 | \$5,276,661.00 | \$0.00 |
| 12 | TOTAL SPECIAL EDUCATION PASS THRU - FUND 10 | | | \$0.00 | \$56,936,841.00 | \$56,936,841.00 | \$56,936,841.00 | \$0.00 |

San Joaquin County SELPA

2020-21

AB602 SELPA Funding Documents

1st Interim AB602

| <u>Description</u> | <u>Page #</u> |
|--|---------------|
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| SJCOE SELPA Comparison of Funding Models | 2-3 |
| 2020-21 SJCOE Special Education County Program Revenues/Expenditures | 4 |
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| Special Ed County Program Reserves - Multi-Years | 12 |

San Joaquin County SELPA

2020-21

1st Interim AB602

Assumptions

Revenue

2020-21 COLA ~ 0% COLA

2020-21 Updated Projected ADA ~ SELPA ADA

2020-21 Updated AB602 Calculations

2020-21 District LCFF Transfer based on LCFF per ADA methodology

2020-21 Special Education Taxes based on CY

2020-21 General Fund Contribution for 2% of the off-schedule payment

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal Approved

Salaries ~ Step & Column Increase; Salary Settlement for 20-21 ~ 3% on-schedule and 4% off-schedule

Indirect cost rate ~ 9.88%

Other

Charter Decline Adjustment will continue as the SELPA will be funded on greater of CY, PY or PPY ADA, balance is available for future use as directed by Supts.

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

RITA (was RITA #2) sponsoring agency will change to Banta ESD in 20-21

SJCOE SELPA Comparison of Funding Models

| Col A | Col B | Col C 2020-21 | Col D 2020-21 | Col E Differences | |
|--------|---|-----------------------------------|-----------------------------------|----------------------|--|
| Line # | Description | 1st Interim AB602 | May Budget AB602 | Col C - D | Differences explanations |
| 1. | SELPA Revenue Estimates | | | | |
| 2. | Current Year Base Entitlement | \$ 43,727,231 | \$ 43,862,455 | \$ (135,224) | Change in funding formula, now funded at STR of \$625 Updated taxes |
| 3. | Less Special Ed Taxes | \$ (4,216,809) | \$ (4,016,032) | \$ (200,777) | |
| 4. | Sub-Total State Aid | \$ 39,510,422 | \$ 39,846,423 | \$ (336,001) | |
| 5. | Total SELPA Revenues Estimated | \$ 43,727,231 | \$ 43,862,455 | \$ (135,224) | |
| 6. | Special Ed County Program Budget | | | | |
| 7. | Total Special Ed County Program Revenues | \$ 12,020,944 | \$ 11,340,591 | \$ 680,353 | Increase in property taxes and district LCFF transfer \$s. |
| 8. | Total Special Ed County Program Expenditures | \$ (42,074,067) | \$ (43,666,865) | \$ 1,592,798 | Decrease in S & B from the fall out of vacancies and decrease in contracts & mileage due to distance learning |
| 9. | Net Special Ed County Program - Unfunded Costs | \$ (30,053,123) | \$ (32,326,274) | \$ 2,273,151 | |
| 10. | SELPA Funding Factor Determination | | | | |
| 11. | Total Estimated SELPA State Aid Revenues | \$ 39,510,422 | \$ 39,846,423 | \$ (336,001) | Change due to details above TLC & Insight left the SELPA for 20-21, 20-21 is funded on PY ADA therefore creating a reserve |
| 12. | Less Staff Development Grant (Old Res. 6535) | \$ (24,534) | \$ (24,534) | \$ - | |
| 13. | Subtotal of SELPA Revenues | \$ 39,485,888 | \$ 39,821,889 | \$ (336,001) | |
| 14. | Total Unfunded Special Ed County Program Costs | \$ (30,053,123) | \$ (32,326,274) | \$ 2,273,151 | |
| 15. | Charter Decline Adjustment Reserve | \$ (895,349) | \$ - | \$ (895,349) | |
| 16. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 17. | Use of OOHC Contribution Reserve | \$ 800,000 | \$ 800,000 | \$ - | |
| 18. | Replenish Mid Year Class Reserve | \$ - | \$ - | \$ - | |
| 19. | Replenish Special Ed County Program Reserves to 1% Level | \$ (46,808) | \$ (53,301) | \$ 6,493 | |
| 20. | SELPA State Aid Revenues Available-Districts | \$ 9,290,608 | \$ 8,242,314 | \$ 1,048,294 | |
| 21. | SELPA Proration Factor | 0.2352893267 | 0.2069794831 | 0.02830984 | |
| 22. | Total Special Education (State Aid & Special Ed Taxes) | 2020-21 | 2020-21 | Differences | |
| 23. | LEA Funding | Total SELPA Revenues Estimated | Total SELPA Revenues Estimated | Col C - D | |
| 24. | Banta | \$ 237,984 | \$ 231,880 | \$ 6,104 | |
| 25. | Escalon | \$ 401,761 | \$ 355,687 | \$ 46,074 | |
| 26. | Jefferson | \$ 302,675 | \$ 267,260 | \$ 35,415 | |
| 27. | Lammersville | \$ 788,239 | \$ 687,469 | \$ 100,770 | |
| 28. | Lincoln | \$ 1,218,405 | \$ 1,086,349 | \$ 132,056 | |
| 29. | Linden | \$ 308,084 | \$ 274,077 | \$ 34,007 | |
| 30. | Manteca | \$ 3,111,862 | \$ 2,771,829 | \$ 340,033 | |
| 31. | New Jerusalem | \$ 3,277 | \$ 2,782 | \$ 495 | |
| 32. | Ripon | \$ 448,696 | \$ 395,676 | \$ 53,020 | |
| 33. | Tracy | \$ 1,903,832 | \$ 1,695,678 | \$ 208,154 | |
| 34. | SJCOE-Other Programs (COSP/Venture) | \$ 565,793 | \$ 473,627 | \$ 92,166 | |
| 35. | Subtotal LEA Funding | \$ 9,290,608 | \$ 8,242,314 | \$ 1,048,294 | If expenditure fall out materializes in 20-21 as in prior years, the amount to Districts will increase. |
| 36. | SJCOE - Special Ed County Program | \$ 30,053,123 | \$ 32,326,274 | \$ (2,273,151) | |
| 37. | Special Ed County Program Reserve | \$ - | \$ - | \$ - | |
| 38. | Staff Development Grant (Old Res. 6535) | \$ 24,534 | \$ 24,534 | \$ - | |
| 39. | Charter Decline Adjustment Reserve | \$ 895,349 | \$ - | \$ 895,349 | |
| 40. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 41. | Use of OOHC Contribution Reserve | \$ (800,000) | \$ (800,000) | \$ - | |
| 42. | Replenish Mid Year Class Reserve | \$ - | \$ - | \$ - | |
| 43. | Replenish Special Ed County Program Reserves to 1% Level | \$ 46,808 | \$ 53,301 | \$ (6,493) | |
| 44. | SJCOE Special Ed Taxes | \$ 4,216,809 | \$ 4,016,032 | \$ 200,777 | |
| 45. | Total SELPA Revenues | \$ 43,727,231 | \$ 43,862,455 | \$ (135,224) | |

Reserve for the OOHC Contribution of \$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 | Col D | Col E | | |
|--------|---|---|---|----------------------------------|--|---|
| Line # | Description | 2020-21 1st Interim AB602 | 2019-20 Annual Accrual August 2020 AB602 | Differences Col C - D | Differences explanations | |
| 1. | SELPA Revenue Estimates | | | | | |
| 2. | Current Year Base Entitlement | \$ 43,727,231 | \$ 38,920,237 | \$ 4,806,994 | Increase of STR from \$557.27 to \$625 | |
| 3. | Less Special Ed Taxes | \$ (4,216,809) | \$ (4,090,621) | \$ (126,188) | | |
| 4. | Sub-Total State Aid | \$ 39,510,422 | \$ 34,829,616 | \$ 4,680,806 | | |
| 5. | Total SELPA Revenues Estimated | \$ 43,727,231 | \$ 38,920,237 | \$ 4,806,994 | | |
| 6. | Special Ed County Program Budget | | | | | |
| 7. | Total Special Ed County Program Revenues | \$ 12,020,944 | \$ 11,752,480 | \$ 268,464 | Inc. to contribution for off-schedule payment and taxes Change due to 19-20 vacancy fallout added back to 20-21 for budgeting purposes/20-21 salary settlement/growth proposal. Contract savings from school closures in 5100 & 5800 added back to 20-21 for budgeting purposes. | |
| 8. | Total Special Ed County Program Expenditures | \$ (42,074,067) | \$ (34,451,592) | \$ (7,622,475) | | |
| 9. | Net Special Ed County Program - Unfunded Costs | \$ (30,053,123) | \$ (22,699,112) | \$ (7,354,011) | | |
| 10. | SELPA Funding Factor Determination | | | | | |
| 11. | Total Estimated SELPA State Aid Revenues | \$ 39,510,422 | \$ 34,829,616 | \$ 4,680,806 | change due to details above TLC & Insight left the SELPA for 20-21, 20-21 is funded on PY ADA therefore creating a reserve | |
| 12. | Less Staff Development Grant (Old Res. 6535) | \$ (24,534) | \$ (24,534) | \$ - | | |
| 13. | Subtotal of SELPA Revenues | \$ 39,485,888 | \$ 34,805,082 | \$ 4,680,806 | | |
| 14. | Total Unfunded Special Ed County Program Costs | \$ (30,053,123) | \$ (22,699,112) | \$ (7,354,011) | | |
| 15. | Charter Decline Adjustment Reserve | \$ (895,349) | \$ - | \$ (895,349) | | |
| 16. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | | |
| 17. | Use of OOHC Contribution Reserve | \$ 800,000 | \$ 800,000 | \$ - | | |
| 18. | Replenish Mid Year Class Reserve | \$ - | \$ - | \$ - | | |
| 19. | Replenish Special Ed County Program Reserves to 1% Level | \$ (46,808) | \$ (27,007) | \$ (19,801) | | |
| 20. | SELPA State Aid Revenues Available-Districts | \$ 9,290,608 | \$ 12,878,963 | \$ (3,588,355) | | |
| 21. | SELPA Proration Factor | 0.2352893267 | 0.3700311061 | (0.1347418) | | |
| 22. | Total Special Education (State Aid & Special Ed Taxes) | | | | | |
| 23. | LEA Funding | 2020-21 Total SELPA Revenues Estimated | 2019-20 Total SELPA Revenues Estimated | Differences Col C - D | | |
| 24. | Banta | \$ 237,984 | \$ 155,651 | \$ 82,333 | | If expenditure fall out materializes in 20-21 as in prior years, the amount to Districts will increase. |
| 25. | Escalon | \$ 401,761 | \$ 544,307 | \$ (142,546) | | |
| 26. | Jefferson | \$ 302,675 | \$ 410,064 | \$ (107,389) | | |
| 27. | Lammersville | \$ 788,239 | \$ 1,067,908 | \$ (279,669) | | |
| 28. | Lincoln | \$ 1,218,405 | \$ 1,650,696 | \$ (432,291) | | |
| 29. | Linden | \$ 308,084 | \$ 417,392 | \$ (109,308) | | |
| 30. | Manteca | \$ 3,111,862 | \$ 4,215,956 | \$ (1,104,094) | | |
| 31. | New Jerusalem | \$ 3,277 | \$ 63,601 | \$ (60,324) | | |
| 32. | Ripon | \$ 448,696 | \$ 607,894 | \$ (159,198) | | |
| 33. | Tracy | \$ 1,903,832 | \$ 2,812,187 | \$ (908,355) | | |
| 34. | SJCOE-Other Programs (COSP/Venture) | \$ 565,793 | \$ 933,307 | \$ (367,514) | | |
| 35. | Subtotal LEA Funding | \$ 9,290,608 | \$ 12,878,963 | \$ (3,588,355) | | |
| 36. | SJCOE - Special Ed County Program | \$ 30,053,123 | \$ 22,699,112 | \$ 7,354,011 | | |
| 37. | Special Ed County Program Reserve | \$ - | \$ - | \$ - | | |
| 38. | Staff Development Grant (Old Res. 6535) | \$ 24,534 | \$ 24,534 | \$ - | | |
| 39. | Charter Decline Adjustment Reserve | \$ 895,349 | \$ - | \$ 895,349 | | |
| 40. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | | |
| 41. | Use of OOHC Contribution Reserve | \$ (800,000) | \$ (800,000) | \$ - | | |
| 42. | Replenish Mid Year Class Reserve | \$ - | \$ - | \$ - | | |
| 43. | Replenish Special Ed County Program Reserves to 1% Level | \$ 46,808 | \$ 27,007 | \$ 19,801 | | |
| 44. | SJCOE Special Ed Taxes | \$ 4,216,809 | \$ 4,090,621 | \$ 126,188 | | |
| 45. | Total SELPA Revenues | \$ 43,727,231 | \$ 38,920,237 | \$ 4,806,994 | | |

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

2020-21 SJCOE Special Education County Program ~ By Reporting Period

| Col A | Col B | Col C SJCOE | Col D SJCOE | Col E SJCOE | Col F Difference |
|--------|---|------------------------|----------------------|----------------------|-----------------------|
| Line # | Description ~ Object Code | Prelim Budget AB602 | May Budget AB602 | 1st Interim AB602 | Col E - D |
| 1 | County Taxes - Special Education | \$ 3,936,133 | \$ 4,016,032 | \$ 4,216,809 | \$ 200,777 |
| 2 | Federal Local Assistance Grant | \$ 735,612 | \$ 768,559 | \$ 768,559 | \$ - |
| 3 | District's LCFF Transfer | \$ 6,325,410 | \$ 5,982,858 | \$ 6,497,493 | \$ 514,635 |
| 4 | Mental Health & District Rentals/SDC | \$ 50,701 | \$ 50,575 | \$ 46,779 | \$ (3,796) |
| 5 | Food Service | \$ 46,100 | \$ 46,100 | \$ 23,050 | \$ (23,050) |
| 6 | SDC Infant (Form I-50 Funding) | \$ 255,200 | \$ 255,286 | \$ 255,286 | \$ - |
| 7 | Transfers Out | \$ (185,217) | \$ (185,217) | \$ (185,217) | \$ - |
| 8 | Contribution for 2% of off-schedule payment | \$ 518,969 | \$ 406,398 | \$ 398,185 | \$ (8,213) |
| 9 | Total Estimated Special Ed County Program Revenues | \$ 11,682,908 | \$ 11,340,591 | \$ 12,020,944 | \$ 680,353 |
| 10 | Teachers Salaries ~ 11xx | \$ 9,679,744 | \$ 9,806,698 | \$ 9,617,614 | \$ (189,084) |
| 11 | Certificated Pupil Support Salaries ~ 12xx | \$ 1,070,288 | \$ 1,058,907 | \$ 1,032,627 | \$ (26,280) |
| 12 | Certificated Supervisors & Admin Salaries ~ 13xx/19xx | \$ 1,461,192 | \$ 1,459,376 | \$ 1,453,120 | \$ (6,256) |
| 13 | Instructional Aides Salaries ~ 21xx | \$ 9,060,826 | \$ 8,981,743 | \$ 8,740,413 | \$ (241,330) |
| 14 | Classified Support Salaries - M/O ~ 22xx | \$ 235,670 | \$ 262,151 | \$ 265,063 | \$ 2,912 |
| 15 | Supv & Admin Salaries ~ 23xx | \$ 32,196 | \$ 32,232 | \$ 32,233 | \$ 1 |
| 16 | Clerical & Office Salaries ~ 24xx | \$ 601,842 | \$ 600,346 | \$ 582,845 | \$ (17,501) |
| 17 | Other Classified Salaries - LVN's ~ 29xx | \$ 2,753,210 | \$ 2,692,062 | \$ 2,612,782 | \$ (79,280) |
| 18 | Employee Benefits ~ 3xxx | \$ 10,468,981 | \$ 9,840,116 | \$ 9,217,217 | \$ (622,899) |
| 19 | Materials & Supplies ~ 4xxx | \$ 395,948 | \$ 402,344 | \$ 406,641 | \$ 4,297 |
| 20 | Travel & Conference ~52xx | \$ 215,925 | \$ 209,639 | \$ 150,373 | \$ (59,266) |
| 21 | Dues & Memberships ~ 53xx | \$ 8,365 | \$ 8,365 | \$ 8,365 | \$ - |
| 22 | Insurance ~ 54xx | \$ 159,390 | \$ 159,390 | \$ 161,093 | \$ 1,703 |
| 23 | Operations & Housekeeping Services ~ 55xx | \$ 263,152 | \$ 256,932 | \$ 258,940 | \$ 2,008 |
| 24 | Rentals, Leases & Repair ~ 56xx | \$ 1,044,802 | \$ 1,058,819 | \$ 1,081,767 | \$ 22,948 |
| 25 | Direct Costs for Inter-Program Services ~ 57xx | \$ 95,000 | \$ 95,000 | \$ 95,000 | \$ - |
| 26 | Other Services & Operating Expenses ~ 58xx | \$ 708,067 | \$ 702,656 | \$ 790,114 | \$ 87,458 |
| 27 | Sub agreements for Services ~ 51xx | \$ 2,058,500 | \$ 2,058,500 | \$ 1,708,500 | \$ (350,000) |
| 28 | EIBT Contracts ~ 51xx | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ - |
| 29 | Communications ~ 59xx | \$ 95,387 | \$ 95,387 | \$ 95,387 | \$ - |
| 30 | Site & Improvement of Sites ~ 61xx | \$ - | \$ - | \$ - | \$ - |
| 31 | Building & Improvement of Buildings ~ 62xx | \$ - | \$ - | \$ - | \$ - |
| 32 | Equipment/Equipment Replacement ~ 64xx/65xx | \$ - | \$ - | \$ - | \$ - |
| 33 | Other SELPA's - Transfers Out ~ 71xx | \$ - | \$ - | \$ - | \$ - |
| 34 | Other Transfers ~ 72xx | \$ - | \$ - | \$ - | \$ - |
| 35 | Direct Support/Indirect ~ 73xx | \$ 3,788,977 | \$ 3,715,453 | \$ 3,593,224 | \$ (122,229) |
| 36 | Debt Service ~ 74xx | \$ 10,710 | \$ 10,749 | \$ 10,749 | \$ - |
| 37 | Total Estimated Special Ed County Program Expenditures | \$ 44,368,173 | \$ 43,666,865 | \$ 42,074,067 | \$ (1,592,798) |
| 38 | Total Estimated Unfunded Special Ed County Program Costs | \$ 32,685,265 | \$ 32,326,274 | \$ 30,053,123 | \$ (2,273,151) |
| 39 | Funding Factor | 0.0493604647 | 0.2069794831 | 0.2352893267 | 0.02831 |

2020-21 SELPA Funding Factor

| SELPA Revenues | | |
|-----------------------|--|----------------------|
| 1. | Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate) | \$ 43,727,231 |
| 2. | Less CY Estimated Special Education Property Taxes | \$ (4,216,809) |
| 3. | Total CY Estimated State Aid SELPA Revenues | \$ 39,510,422 |

| | | |
|----|-------------------------------|---------------|
| 4. | State Funding Exhibit (SICOE) | \$ 39,510,422 |
| 5. | Difference | \$ - |

| Funding Factor | | Special Ed County Program Reserves | Mid-Year Growth Class Reserve | OOHC Contribution Reserve | Charter Decline Adj. Reserve | |
|-----------------------|--|---|--|--|---|------------------------|
| 6. | Total Estimated SELPA Revenues | \$ 39,510,422 | | | | |
| 7. | Reserves Beginning Balance | \$ 348,296.16 | \$ 249,002.13 | \$ 1,600,000.00 | \$ 571,427.00 | |
| 8. | Less Staff Development Grant (Old Res. 6535) | \$ (24,534) | | | | |
| 9. | Subtotal of SELPA Revenues | \$ 39,485,888 | | | | |
| 10. | Total Unfunded Special Ed County Program Costs | \$ (30,053,123) | \$ - | | | \$ (30,053,123) |
| 11. | Charter Decline Adjustment Reserve | \$ (895,349) | | | \$ 895,349.00 | |
| 12. | Use of Charter Decline Adjustment Reserve | \$ - | | | \$ - | |
| 13. | Use of OOHC Contribution Reserve | \$ 800,000 | | \$ (800,000.00) | | |
| 14. | Replenish Mid Year Class Reserve | \$ - | \$ - | | | |
| 15. | PY Adjustments | | | | | |
| 16. | Replenish Special Ed County Program Reserves to 1% Level | \$ (46,808) | \$ 46,808 | | | |
| 17. | Balance of SELPA Revenues Available for Distribution to Districts | \$ 9,290,608 | \$ 395,104.16 | \$ 249,002.13 | \$ 800,000 | \$ 1,466,776.00 |
| 18. | SELPA Funding Factor | 0.2352893267 | | | | |

| | | | | | | |
|-------|--------------|-----------|----|-----------|-----------|-------------|
| Check | \$39,510,422 | \$395,104 | 1% | \$249,002 | \$800,000 | \$1,466,776 |
| | \$0 | \$0 | | \$0 | \$0 | \$0 |

2020-21 State Aid Entitlements by District

| Col A Line # | Col B District | Col C 2020-21 FUNDED SELPA ADA* | Col D 2020-21 Entitlements after Proration | Col E 2020-21 Adjusted Entitlement 0.2352893267 |
|-----------------|--|--|---|---|
| | | 69,963.57 | \$ 39,485,888 \$ 569,76713 | \$ 9,290,608 \$ 137,17049 |
| 1. | Banta | 1,734.95 | \$ 988,517 | \$ 237,984 |
| 2. | Escalon | 2,928.92 | \$ 1,668,802 | \$ 401,761 |
| 3. | Jefferson | 2,206.56 | \$ 1,257,225 | \$ 302,675 |
| 4. | Lammersville | 5,746.42 | \$ 3,274,121 | \$ 788,239 |
| 5. | Lincoln | 8,882.41 | \$ 5,060,905 | \$ 1,218,405 |
| 6. | Linden | 2,245.99 | \$ 1,279,691 | \$ 308,084 |
| 7. | Manteca | 22,686.09 | \$ 12,925,788 | \$ 3,111,862 |
| 8. | New Jerusalem | 23.89 | \$ 13,612 | \$ 3,277 |
| 9. | Ripon | 3,271.08 | \$ 1,863,754 | \$ 448,696 |
| 10. | Tracy | 13,879.32 | \$ 7,907,983 | \$ 1,903,832 |
| 11. | SJCOE-Other Programs (COSP/Venture) | 4,124.74 | \$ 2,350,141 | \$ 565,793 |
| 12. | Sub-Total LEAs | 67,730.37 | \$ 38,590,539 | \$ 9,290,608 |
| 13. | SJCOE-Special Ed County Program | 661.77 | | \$ 30,053,123 |
| 14. | Special Ed County Program Reserve | | | \$ - |
| 15. | Staff Development Grant (Old Res. 6535) | | \$ 24,534 | \$ 24,534 |
| 16. | Charter Decline Adjustment Reserve | 1,571.43 | \$ 895,349 | \$ 895,349 |
| 17. | Use of Charter Decline Adjustment Reserve | | | \$ - |
| 18. | Use of OOHC Contribution Reserve | | | \$ (800,000) |
| 19. | Replenish Mid Year Class Reserve | | | \$ - |
| 20. | Replenish Special Ed County Program Reserves to 1% Level | | | \$ 46,808 |
| 21. | Totals | 69,963.57 | \$ 39,510,422 | \$39,510,422 |
| 22. | State Funding Exhibit | 69,963.57 | \$ 39,510,422.00 | \$ 39,510,422 |
| 23. | Difference | - | \$0 | \$0 |

*Reserve for the OOHC Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22
* FUNDED ADA is now the 3 year average of each LEA*

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

| | | 2020-21 1st Interim AB602 | 2020-21 May Budget AB602 | Difference |
|--|------|------------------------------|-----------------------------|-----------------|
| ADA and STATEWIDE TARGET and COLA RATES | | | | |
| SELPA Total ADA | A-1 | 68,758.30 | 68,379.27 | 379.03 |
| Prior Year SELPA Total ADA | A-2 | 69,963.57 | 69,779.06 | 184.51 |
| Prior Prior Year SELPA Total ADA | A-3 | 69,420.99 | 69,391.83 | 29.16 |
| PY Funded ADA (Greater of A-2 or A-3) | A-4 | 69,963.57 | | |
| SELPA Three Year Average (see SELPA ADA tab) | | | 68,003.81 | (68,003.81) |
| Funded ADA (Greater of A-1, A-2, or A-3) | A-5 | 69,963.57 | | |
| Prior Year Statewide Target Rate (STR) | A-6 | \$ 557.2716061212 | 557.2716061212 | - |
| Current Year Cost of Living Adjustment (COLA) Factor | A-7 | 1.0000 | 1 | 0 |
| Current Year COLA Rate (A-6 * (A-7 - 1)) | A-8 | \$ - | - | - |
| Current Year STR | A-10 | \$ 625.00 | 645.00 | (20.0000000000) |
| FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)] | | | | |
| Total Base Funding (A5 * A10) | C-1 | \$ 43,727,231.00 | | |
| Base Proration Factor | C-2 | \$ 1.0000 | | |
| Adjusted Total Base Funding (C2 * C3) | C-3 | \$ 43,727,231.00 | | |
| FUNDING ENTITLEMENT | | | | |
| Funding Entitlement (D1) | D-1 | \$ \$ 43,727,231.00 | \$ 43,862,455.00 | \$ (135,224.00) |
| Local Special Education Property Taxes [EC 2572] | D-2 | \$ \$ 4,216,809.00 | \$ 4,016,032.00 | \$ 200,777.00 |
| Applicable Excess ERAF | D-3 | \$ 0.00 | 0.00 | \$ - |
| Total Deductions (D-2 + D-3) | D-4 | \$ \$ 4,216,809.00 | \$ 4,016,032.00 | \$ 200,777.00 |
| Net Funding Entitlement (D-1 - D-4) | D-5 | \$ \$ 39,510,422.00 | \$ 39,846,423.00 | \$ (336,001.00) |
| PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31] | | | | |
| Prior Year Statewide Average PS/RS Rate | E-1 | \$ 16.493621614 | 16.493621614 | - |
| Current Year Statewide Average PS/RS Rate (E-1 * A-7) | E-2 | \$ 16.493621614 | 16.493621614 | - |
| Necessary Small SELPA (NSS) PS/RS Apportionment | | | | |
| NSS ADA Threshold | E-3 | 0.00 | 0.00 | - |
| Qualifying NSS ADA Adjustment (If E-3 > A-4 , then E-3 - A-4; else 0) | E-4 | 0.00 | 0.00 | - |
| NSS PS/RS Entitlement (E-2 * E-4) | E-5 | \$ 0.00 | 0.00 | - |
| NSS PS/RS Proration Factor | E-6 | 1.0000000000 | 1.0000000000 | - |
| NSS PS/RS Apportionment (E-5 * E-6) | E-7 | \$ 0.00 | 0.00 | - |
| PS/RS Apportionment | | | | |
| PS/RS Entitlement (A-4 * E-2) | E-8 | \$ 1,153,953.00 | 1,150,909.00 | 3,044.00 |
| PS/RS Proration Factor | E-9 | 1.0000000000 | 1.0000000000 | - |
| PS/RS Apportionment (E-8 * E-9) | E-10 | \$ 1,153,953.00 | 1,150,909.00 | 3,044.00 |
| Total PS/RS Apportionment (E-7 + E-10) | E-11 | \$ 1,153,953.00 | 1,150,909.00 | 3,044.00 |

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

| | | 2020-21 1st Interim AB602 | 2020-21 May Budget AB602 | Difference |
|--|-----|------------------------------|-----------------------------|-------------------|
| LOW INCIDENCE [EC 56836.22] | | | | |
| Low Incidence Disabilities PY December Pupil Count | F-1 | 321.00 | 321.00 | - |
| Low Incidence Rate | F-2 | \$ 2,943,970,767,356.9 | 466,181,113,127 | 2,477,789,654,230 |
| Low Incidence Apportionment (F-1 * F-2) | F-3 | \$ 945,015.00 | 149,644.00 | 795,371.00 |
| OUT-OF-HOME CARE [EC 56836.165] | | | | |
| Out-of-Home Care Apportionment | G-1 | \$ 1,908,684.00 | 1,883,377.00 | 25,307.00 |
| EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [EC 56836.21] | | | | |
| NPS/LCI Extraordinary Cost Pool Apportionment | H-1 | \$ 0 | 0 | - |
| NSS Mental Health Services Extraordinary Cost Pool Apportionment | H-2 | \$ 0 | 0 | - |
| Total Extraordinary Cost Pool Apportionment (H-1 + H-2) | H-3 | \$ - | - | - |
| ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213] | | | | |
| Prior Year Funding, NSS with Declining ADA Only | I-1 | \$ | | |
| Current Year Funding, NSS with Declining ADA Only (D-4 + D-5) | I-2 | \$ | | |
| Decline in Funded ADA (If A-4 < A-5, A-4 - A-5; else 0) | I-3 | | | |
| Prior Year SELPA Base Rate | I-4 | \$ | | |
| Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5) | I-5 | \$ | | |
| | I-6 | \$ | | |
| APPORTIONMENT SUMMARY | | | | |
| Net Funding Entitlement (D-5) | J-1 | \$ 39,510,422.00 | 39,846,423.00 | (336,001.00) |
| Program Specialists/Regionalized Services (E-11) | J-2 | \$ 1,153,953.00 | 1,150,909.00 | 3,044.00 |
| Low Incidence (F-3) | J-3 | \$ 945,015.00 | 149,644.00 | 795,371.00 |
| Out-of-Home Care (G-1) | J-4 | \$ 1,908,684.00 | 1,883,377.00 | 25,307.00 |
| Extraordinary Cost Pool (H-3, Annual Only) | J-5 | \$ - | - | - |
| Adjustment for NSS with Declining Enrollment (I-6) | J-6 | \$ - | - | - |
| Total Apportionment (Sum of J-1 through J-6) | J-7 | \$ 43,518,074.00 | 43,030,353.00 | 487,721.00 |
| State Infant Funding | | \$ 255,286.00 | 255,286.00 | - |
| State Apportionment Total with Infant | | \$ 43,773,360.00 | 43,285,639.00 | 487,721.00 |
| Add back in Property Taxes | | 4,216,809.00 | 4,016,032.00 | 200,777.00 |
| Grand Total | | 47,990,169.00 | 47,301,671.00 | 688,498.00 |
| Items outside of AB602 State Calc being allocating separately from State Funding | | | | |
| Staff Development Grant (Old Res. 6535) | | \$ 24,534.00 | 24,534.00 | - |

SELPA ADA Information

| | Jun 2016 | Jun 2017 | Jun 2018 | Jun 2019 | Jun 2020 | Jun 2020 | | |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---|---|--|--|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 Annual Accrual August 2020 AB602 ADA | 2020-21 |
| | R3 Cert ADA Certified | R3 Cert ADA Certified | R3 Cert ADA Certified | R3 Cert ADA Certified | R3 CERT Jun 2020 ADA Certified | R1 CERT AB602 Jun 2020 ADA Certified | Estimated | 1st Interim AB602 ADA* Estimated |
| Banta | 305.37 | 324.94 | 338.78 | 346.70 | 350.83 | 315.09 | 296.66 | 296.66 |
| River Island CH #1 | 381.07 | 437.46 | 528.66 | | | | | |
| Next Generation CH | | | 309.33 | 395.57 | 469.97 | 521.20 | 540.90 | 598.85 |
| River Island Technology Academy | | | | | | | | 975.16 |
| Banta CH | | | | | | | | 20.06 |
| Escalon | 2,612.11 | 2,592.48 | 2,538.79 | 2,497.21 | 2,486.06 | 2,569.96 | 2,605.12 | 2,605.12 |
| Escalon Charter Academy | 102.62 | 149.81 | 208.51 | 283.23 | 329.96 | 319.88 | 323.80 | 323.80 |
| Jefferson | 2,357.72 | 2,344.89 | 2,284.61 | 2,250.15 | 2,260.48 | 2,265.82 | 2,206.56 | 2,206.56 |
| Lammersville | 2,622.50 | 3,374.94 | 3,926.33 | 4,403.34 | 4,713.49 | 5,176.03 | 5,746.42 | 5,931.59 |
| Lincoln | 8,821.15 | 8,851.57 | 8,737.30 | 8,693.50 | 8,609.71 | 8,468.71 | 8,433.92 | 8,433.92 |
| John McCandless CH | | | 180.32 | 310.88 | 352.50 | 399.06 | 448.49 | 448.49 |
| Linden | 2,219.89 | 2,190.41 | 2,137.57 | 2,119.33 | 2,155.28 | 2,227.99 | 2,245.99 | 2,245.99 |
| Manteca | 21,958.98 | 21,965.80 | 22,029.47 | 22,176.21 | 22,417.59 | 22,390.39 | 22,567.99 | 22,686.09 |
| be.tech | 39.87 | 69.57 | 162.69 | 127.14 | 123.41 | 114.62 | 118.10 | |
| New Jerusalem | 21.19 | 21.63 | 25.94 | 25.08 | 21.52 | 20.41 | 23.89 | 23.89 |
| Delta Charter | 749.58 | 478.90 | 477.92 | | | | | |
| NJ Charter | 209.69 | 209.41 | 210.03 | | | | | |
| Great Valley - MA | 626.22 | 724.23 | 738.01 | | | | | |
| CAVA | 1,503.64 | 1,453.43 | 1,319.59 | 1,215.66 | 1,231.15 | | | |
| Humphrey's ABLE | 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 | 261.57 | 318.35 | |
| Ripon | 2,888.97 | 2,890.67 | 2,974.99 | 3,063.67 | 3,076.08 | 3,164.82 | 3,271.08 | 3,271.08 |
| Tracy Unified | 15,379.66 | 15,044.00 | 14,758.10 | 14,419.04 | 14,216.98 | 13,974.39 | 13,879.32 | 13,879.32 |
| Tracy Learning Center | 1,258.32 | 1,135.76 | 1,198.32 | 1,233.27 | 1,234.81 | 1,234.62 | 1,253.08 | |
| Tracy IS Charter | | | | | | | | 43.50 |
| SJCOE-Special Ed County Program | 500.65 | 501.77 | 506.33 | 559.77 | 583.83 | 623.81 | 661.77 | 661.77 |
| SJCOE Other Programs - COSP/One.charter | 1,550.73 | 1,494.89 | 1,491.40 | 1,568.34 | 1,770.89 | 2,047.13 | 2,324.37 | 2,306.08 |
| SJCOE Other Programs - RITA #2 CH | | | | 586.81 | 661.79 | 777.72 | 897.39 | |
| SJCOE Other Programs - Venture | 1,669.10 | 1,634.44 | 1,686.49 | 1,763.40 | 1,824.70 | 1,784.87 | 1,800.37 | 1,800.37 |
| Totals | 68,122.40 | 68,815.98 | 69,544.72 | 68,849.25 | 69,823.19 | 69,420.99 | 69,963.57 | 68,758.30 |
| SELPA ADA Growth/Decline | 1,474.70 | 693.58 | 728.74 | (695.47) | 973.94 | (402.20) | 542.58 | (1,205.27) |
| Growth/Decline % | 2.21% | 1.02% | 1.06% | -1.00% | 1.41% | -0.58% | 0.78% | -1.72% |

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

* For 20-21, LEA's are funded on 19-20 ADA unless LEA filed a Growth Funding application or is a new charter.

2020-21 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 | \$ 9,617,614 |
| R2 | County Taxes - Special Education | \$ 4,216,809 | E2 | Certificated Pupil Support Salaries ~ 12xx | \$ 1,032,627 |
| R3 | Federal Local Assistance Grant | \$ 768,559 | E3 | Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx | \$ 1,453,120 |
| R4 | District's LCFF Transfer | \$ 6,497,493 | E4 | Instructional Aides Salaries ~ 21xx | \$ 8,740,413 |
| R5 | Mental Health & District Rentals/SDC | \$ 46,779 | E5 | Classified Support Salaries - M/O ~ 22xx | \$ 265,063 |
| R6 | Food Service | \$ 23,050 | E6 | Supv & Admin Salaries ~ 23xx | \$ 32,233 |
| R7 | SDC Infant (Form I-50 Funding) | \$ 255,286 | E7 | Clerical & Office Salaries ~ 24xx | \$ 582,845 |
| R8 | Transfers Out | \$ (185,217) | E8 | Other Classified Salaries - LVN's ~ 29xx | \$ 2,612,782 |
| R9 | Contribution for 2% of off-schedule payment | \$ 398,185 | E9 | Employee Benefits ~ 3xxx | \$ 9,217,217 |
| R10 | | | E10 | Materials & Supplies ~ 4xxx | \$ 406,641 |
| R11 | | | E11 | Mileage, Travel & Conference ~52xx | \$ 150,373 |
| R12 | | | E12 | Dues & Memberships ~ 53xx | \$ 8,365 |
| R13 | | | E13 | Insurance ~ 54xx | \$ 161,093 |
| R14 | | | E14 | Operations & Housekeeping Services ~ 55xx | \$ 258,940 |
| R15 | | | E15 | Rentals, Leases & Repair ~ 56xx | \$ 1,081,767 |
| R16 | | | E16 | Direct Costs for Inter-Program Services ~ 57xx | \$ 95,000 |
| R17 | | | E17 | Other Services & Operating Expenses ~ 58xx | \$ 790,114 |
| R18 | | | E18 | Sub-agreements for Services ~ 51xx | \$ 1,708,500 |
| R19 | | | E19 | EIBT Contracts ~ 51xx | \$ 160,000 |
| R20 | | | E20 | Communications ~ 59xx | \$ 95,387 |
| R21 | | | E21 | Site & Improvement of Sites ~ 61xx | \$ - |
| R22 | | | E22 | Building & Improvement of Buildings ~ 62xx | \$ - |
| R23 | | | E23 | Equipment/Equipment Replacement ~ 64xx/65xx | \$ - |
| R24 | | | E24 | Other SELPA's - Tuition ~ 71xx | \$ - |
| R25 | | | E25 | Other Transfers ~ 72xx | \$ - |
| R26 | | | E26 | Direct Support/Indirect ~ 73xx | \$ 3,593,224 |
| R27 | | | E27 | Debt Service ~ 74xx | \$ 10,749 |
| R28 | Total Estimated Program Revenues | \$ 12,020,944 | E28 | Total Estimated Expenditures | \$ 42,074,067 |
| Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures | | | | | \$ (30,053,123) |

| Description | 1st Interim AB602 |
|---|------------------------|
| Total Estimated Revenues | \$ 12,020,944 |
| Less Total Estimated Expenditures | \$ (42,074,067) |
| Estimated Unfunded Cost - County Special Education Program | \$ (30,053,123) |
| Revenues Added to Cover County Program Unfunded Costs: | |
| Revenue from Special Ed County Program Reserves | \$ - |
| SELPA Revenues to Fund Special Ed County Program | \$ 30,053,123 |
| Total Revenues to Cover Special Ed County Program | \$ 30,053,123 |

Special Ed County Program Reserves - Multi-Years

Estimated

| Col A | Col B | Col L | Col M | Col N | Col O | Col P | Col Q | Col R | Col S |
|--|---|----------------------|----------------------|------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|
| Line # | Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| 1. | Beginning Balance - July 1 | \$ 293,577.55 | \$ 314,043.83 | \$ 318,431.33 | \$ 319,636.86 | \$ 316,328.25 | \$ 323,891.76 | \$ 319,738.93 | \$ 348,296.16 |
| 2. | 1997-98 Maximization | \$ 390,640.00 | \$ 392,770.00 | | | | | | |
| 3. | 2011-12 Funding Adjustments | | | | | | | | |
| 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. | 2018-19 Funding Adjustments | | | | | | | \$ 1,550.69 | |
| 11. | Subtotal Special Ed County Program Reserve | \$ 684,919.04 | \$ 816,459.88 | \$ 330,413.44 | \$ 322,471.02 | \$ 316,847.42 | \$ 746,873.80 | \$ 321,289.62 | \$ 348,296.16 |
| 12. | <i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i> | | | | | | | | |
| 13. | Excess of % Special Ed County Program Reserves Used - Unfunded County Program | \$ (370,875.21) | \$ (498,028.55) | \$ (10,776.58) | \$ (6,142.77) | \$ - | \$ (427,134.87) | \$ - | \$ - |
| 14. | Replenish Special Ed County Program Reserve | | \$ - | \$ - | \$ - | \$ 7,044.34 | \$ - | \$ 27,006.54 | \$ 46,808.00 |
| 15. | Special Ed County Program Reserve Ending Balance - June 30 | \$ 314,043.83 | \$ 318,431.33 | \$ 319,636.86 | \$ 316,328.25 | \$ 323,891.76 | \$ 319,738.93 | \$ 348,296.16 | \$ 395,104.16 |
| 16. | Amount Available in Excess of Established Reserve Amount | \$ 370,875 | \$ 498,029 | \$ 10,777 | \$ 6,143 | \$ - | \$ 427,135 | \$ - | \$ - |
| 17. | Estimated State Aid - Special Education | \$ 31,404,383 | \$ 31,843,133 | \$ 31,963,686 | \$ 31,632,825 | \$ 32,389,176 | \$ 31,973,893 | \$ 34,829,616 | \$ 39,510,422 |
| 18. | Special Ed County Program Reserve | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| 19. | Reserve for mid-year growth classes Beg Bal | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000.00 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 |
| 20. | Use of Mid Year Class Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21. | Transfer from NPS/EIBT Reserve | | | | | \$ 69,002.13 | \$ - | \$ - | \$ - |
| 22. | Replenish Mid Year Class Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23. | Reserve for mid-year growth classes End Bal | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 |
| 24. | Reserve for NPS/EIBT Beg Bal | \$ 1,048,955.00 | \$ 930,256.44 | \$ 927,754.04 | \$ 927,754.04 | \$ 927,754.04 | | | |
| 25. | Establish NPS/EIBT Reserve | | | | | | | | |
| 26. | Transfer to Mid Year Reserve | | | | | \$ (69,002.13) | | | |
| 27. | Use of NPS/EIBT Reserve | \$ (118,698.56) | \$ (2,502.40) | \$ - | \$ - | \$ (858,751.91) | | | |
| 28. | Reserve for NPS/EIBT End Bal | \$ 930,256.44 | \$ 927,754.04 | \$ 927,754.04 | \$ 927,754.04 | \$ - | \$ - | \$ - | \$ - |
| 29. | Reserve for OOHC Contribution Reserve Beg Bal | | | \$ - | \$ 1,200,000.00 | \$ 800,000.00 | \$ 400,000.00 | \$ 2,400,000.00 | \$ 1,600,000.00 |
| 30. | Establish or Additional OOHC Contribution Reserve | | | \$ 1,200,000.00 | \$ - | \$ - | \$ 2,400,000.00 | \$ - | \$ - |
| 31. | Use of OOHC Contribution Reserve | | | \$ - | \$ (400,000.00) | \$ (400,000.00) | \$ (400,000.00) | \$ (800,000.00) | \$ (800,000.00) |
| 32. | 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 | \$ 800,000.00 |
| Reserve for the OOHC Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22 | | | | | | | | | |
| 33. | Reserve for Charter Decline Adjustment Beg Bal | | | | \$ - | \$ 521,299.00 | \$ 260,649.00 | \$ 568,094.00 | \$ 571,427.00 |
| 34. | Establish or Additional Charter Decline Adjustment Reserve | | | | \$ 781,949.00 | \$ - | \$ 568,094.00 | \$ - | \$ 895,349.00 |
| 35. | PY Funding Adjustments | | | | | | | \$ 3,333.00 | \$ - |
| 36. | Use of Charter Decline Adjustment Reserve | | | | \$ (260,650.00) | \$ (260,650.00) | \$ (260,649.00) | \$ - | \$ - |
| 37. | Reserve for Charter Decline Adjustment End Bal | | | | \$ 521,299.00 | \$ 260,649.00 | \$ 568,094.00 | \$ 571,427.00 | \$ 1,466,776.00 |

New Funding Formula does not include charters who have left the SELPA. Charter Decline Adjustment balance is available for future use as directed by Supts.

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

| Column A | Column B | Column C | Column D 2020-2021 | Column E 2020-2021 | Column F 2021-2022 | Column G 2022-2023 |
|----------|--|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Line # | Summary Description | | Budget | First Interim | TCSJ Projected Budget | TCSJ Projected Budget |
| 1 | Beginning Balance July 1st | | \$ 5,163,221.90 | \$ 5,015,140.37 | \$ 5,121,981.37 | \$ 5,056,561.37 |
| 2 | Total Revenue | | \$ 6,572,379.00 | \$ 8,522,731.00 | \$ 7,996,656.00 | \$ 7,597,808.00 |
| 3 | TCSJ Expenses | | \$ 7,544,746.00 | \$ 8,415,890.00 | \$ 8,062,076.00 | \$ 8,003,624.00 |
| 4 | Surplus/Deficit | | \$ (972,367.00) | \$ 106,841.00 | \$ (65,420.00) | \$ (405,816.00) |
| 5 | Ending Balance | | \$ 4,190,854.90 | \$ 5,121,981.37 | \$ 5,056,561.37 | \$ 4,650,745.37 |
| 6 | <i>Teach Out Plan / Reserve</i> | | \$ 2,263,424.00 | \$ 3,575,575.00 | \$ 3,575,575.00 | \$ 3,575,575.00 |
| 7 | Adjusted Ending Balance | | \$ 1,927,430.90 | \$ 1,546,406.37 | \$ 1,480,986.37 | \$ 1,075,170.37 |
| 8 | Total Ending Balance with Teach Out Reserve June 30th | | \$ 4,190,854.90 | \$ 5,121,981.37 | \$ 5,056,561.37 | \$ 4,650,745.37 |
| 9 | Detail Object Codes | | | | | |
| 10 | Beginning Balance | | \$ 5,163,221.90 | \$ 5,015,140.37 | \$ 5,121,981.37 | \$ 5,056,561.37 |
| 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 | \$ 4,567,565.00 | \$ 6,090,756.00 | \$ 5,833,396.00 | \$ 5,724,463.00 |
| 15 | 8660 | Interest | \$ 45,387.00 | \$ 45,387.00 | \$ 45,387.00 | \$ 45,387.00 |
| 16 | various | Classified School Employee Grant-5994 | \$ 80,000.00 | \$ 80,000.00 | \$ - | \$ - |
| 17 | various | CREEC Teacher Prep-5993 | \$ - | \$ - | \$ - | \$ - |
| 18 | various | CalEd -5992 | \$ - | \$ - | \$ - | \$ - |
| 19 | various | Teacher Residency Capacity Grant-5990 | \$ 5,000.00 | \$ 50,000.00 | \$ - | \$ - |
| 20 | various | Teacher Residency Grant-5991 | \$ 271,026.00 | \$ 582,272.00 | \$ 517,873.00 | \$ 327,958.00 |
| 21 | various | Intrepid Grant-5989 | \$ 100,000.00 | \$ 159,885.00 | \$ 100,000.00 | \$ - |
| 22 | various | TCSJ Residency Lab - 5988 | \$ 3,401.00 | \$ 1,931.00 | \$ - | \$ - |
| 23 | various | TCSJ Early Literacy Teacher Prep Initiative - 5987 | | \$ 7,500.00 | | |
| 24 | various | TCSJ Raymus Maker Space - 5986 | | \$ 5,000.00 | | |
| 25 | Total Revenue | | \$ 6,572,379.00 | \$ 8,522,731.00 | \$ 7,996,656.00 | \$ 7,597,808.00 |
| 26 | 1101/1105 | Teacher/Extra/Subs | \$ 615,250.00 | \$ 904,260.00 | \$ 866,640.00 | \$ 866,640.00 |
| 27 | 1300 | Cert Perm | \$ 1,558,354.00 | \$ 1,639,224.00 | \$ 1,557,279.00 | \$ 1,572,375.00 |
| 28 | 1311 | Cert Temp | \$ 330,000.00 | \$ 330,000.00 | \$ 336,000.00 | \$ 336,000.00 |
| 29 | Total 1xxx | | \$ 2,503,604.00 | \$ 2,873,484.00 | \$ 2,759,919.00 | \$ 2,775,015.00 |
| 30 | 2206 | Class Supp/OT | \$ - | \$ - | \$ - | \$ - |
| 31 | 2300 | Class Supv Perm | \$ 148,479.00 | \$ 148,479.00 | \$ 145,221.00 | \$ 149,206.00 |
| 32 | 2316 | Class Supv OT | \$ - | \$ - | \$ - | \$ - |
| 33 | 2400 | Class Perm | \$ 642,706.00 | \$ 680,298.00 | \$ 653,109.00 | \$ 655,365.00 |
| 34 | 2405/2406 | Class Temp/OT | \$ 30,000.00 | \$ 30,000.00 | \$ 10,000.00 | \$ 10,000.00 |
| 35 | 2900 | Other Class Perm | \$ - | \$ - | \$ - | \$ - |
| 36 | 2906 | Other Class OT/Temp | \$ 977,550.00 | \$ 1,225,325.00 | \$ 1,124,409.00 | \$ 1,096,438.00 |
| 37 | 2930 | Student Workers | \$ 1,000.00 | \$ - | \$ - | \$ - |
| 38 | Total 2xxx | | \$ 1,799,735.00 | \$ 2,084,102.00 | \$ 1,932,739.00 | \$ 1,911,009.00 |
| 39 | 3000 | Benefits | \$ 1,223,811.00 | \$ 1,165,801.00 | \$ 1,228,125.00 | \$ 1,313,881.00 |
| 40 | Total 3xxx | | \$ 1,223,811.00 | \$ 1,165,801.00 | \$ 1,228,125.00 | \$ 1,313,881.00 |
| 41 | 4200 | Books | \$ 20,299.00 | \$ 20,167.00 | \$ 12,000.00 | \$ 10,000.00 |
| 42 | 4310 | Materials | \$ 168,857.00 | \$ 167,954.00 | \$ 145,000.00 | \$ 135,000.00 |
| 43 | 4400 | Non Cap Equip | \$ 29,310.00 | \$ 29,310.00 | \$ 10,000.00 | \$ 10,000.00 |
| 44 | Total 4xxx | | \$ 218,466.00 | \$ 217,431.00 | \$ 167,000.00 | \$ 155,000.00 |
| 45 | 5200 | Travel & Conference | \$ 164,340.00 | \$ 94,340.00 | \$ 100,000.00 | \$ 100,000.00 |
| 46 | 5300 | Dues & Membership | \$ 29,578.00 | \$ 29,578.00 | \$ 29,578.00 | \$ 29,578.00 |
| 47 | 5400 | Insurance/Property & Liability | \$ 8,060.00 | \$ 7,749.00 | \$ 7,749.00 | \$ 7,749.00 |
| 48 | 5600** | Rent/Bldgs. & Repairs | \$ 237,342.00 | \$ 227,342.00 | \$ 348,982.00 | \$ 460,622.00 |
| 49 | 5710 | Direct Cost for Interfund Serv. | \$ 120,110.00 | \$ 120,110.00 | \$ 122,679.00 | \$ 125,390.00 |
| 50 | 5800 | Contract Services | \$ 553,074.00 | \$ 844,030.00 | \$ 642,297.00 | \$ 399,596.00 |
| 51 | 5900 | Postage/Cell/Internet | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 |
| 52 | Total 5xxx | | \$ 1,132,504.00 | \$ 1,343,149.00 | \$ 1,271,285.00 | \$ 1,142,935.00 |
| 53 | 7310 | Indirect | \$ 666,626.00 | \$ 731,923.00 | \$ 703,008.00 | \$ 705,784.00 |
| 54 | Total 7xxx | | \$ 666,626.00 | \$ 731,923.00 | \$ 703,008.00 | \$ 705,784.00 |
| 55 | Total Expenses | | \$ 7,544,746.00 | \$ 8,415,890.00 | \$ 8,062,076.00 | \$ 8,003,624.00 |
| 56 | Total Surplus/Deficit | | \$ (972,367.00) | \$ 106,841.00 | \$ (65,420.00) | \$ (405,816.00) |
| 57 | Ending Balance | | \$ 4,190,854.90 | \$ 5,121,981.37 | \$ 5,056,561.37 | \$ 4,650,745.37 |
| 58 | <i>Teach Out Plan / Reserve</i> | | \$ 2,263,424.00 | \$ 3,575,575.00 | \$ 3,575,575.00 | \$ 3,575,575.00 |
| 59 | <i>2% Economic Uncertainty Reserve</i> | | \$ 150,895.00 | \$ 168,318.00 | \$ 161,242.00 | \$ 160,072.00 |
| 60 | <i>Amount Above (Below) Target</i> | | \$ 1,776,535.90 | \$ 1,378,088.37 | \$ 1,319,744.37 | \$ 915,098.37 |
| 61 | Total Ending Balance with Teach Out Reserve June 30th | | \$ 4,190,854.90 | \$ 5,121,981.37 | \$ 5,056,561.37 | \$ 4,650,745.37 |

**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 01-0000-5210 | Business Services (Unrestricted) | TALX Corporations | \$34,224.00 | 7/1/2020 | Scott Anderson | Contracted services for unemployment cost control services during the 2020-2021 Fiscal Year | PO21-00128 |
| Fund 79 79-0000-9217 | I.T. (Unrestricted) | Ellen Wolfhagen | \$33,000.00 | 7/1/2020 | Ed Babakhan | Contract to provide E-Rate consulting services during the 2020-2021 Fiscal Year | PO21-00192 |
| Fund 01 01-0620-5711 | Operations (Unrestricted) | Robert A. Karn and Associates | \$27,175.00 | 7/1/2020 | Warren Sun | Contract to provide civil engineering services during the 2020-2021 Fiscal Year | PO21-00326 |
| Fund 01 01-0000-5071 | Administration (Unrestricted) | Capitol Advisors Group LLC. | \$36,000.00 | 7/1/2020 | James Mousalimas | Contract to provide legislative and administrative representation and other delegated business on behalf of SJCOE during the 2020-2021 Fiscal Year | PO21-00346 |
| Fund 01 01-0000-5168 | Operations (Unrestricted) | Infinity Communications and Consulting | \$46,000.00 | 7/1/2020 | Warren Sun | Contract to provide category one E-Rate services during the 2020-2021 Fiscal Year | PO21-00351 |
| Fund 01 01-0000-5071 | Administration (Unrestricted) | KP Public Affairs LLC. | \$36,000.00 | 7/9/2020 | James Mousalimas | Contract for lobbying and other delegated business specified by and on behalf of SJCOE during the 2020-2021 Fiscal Year | PO21-00655 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comprehensive Health (Restricted) | Escalon Unified School District | \$115,563.26 | 7/9/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-00691 |
| Fund 01 01-9010-6511 01-6010-6371 *01-6010-6371 *(5100) | Comprehensive Health (Restricted) | Ripon Unified School District | \$83,479.04 | 7/9/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-00692 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comprehensive Health (Restricted) | Linden Unified School District | \$526,379.72 | 7/9/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-00693 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comprehensive Health (Restricted) | New Hope School District | \$130,176.07 | 7/9/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-00694 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comprehensive Health (Restricted) | Give Every Child A Chance | \$176,727.72 | 7/9/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-00695 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comprehensive Health (Restricted) | Team Charter School | \$115,099.83 | 7/9/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-00696 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comprehensive Health (Restricted) | Team Charter School | \$154,182.38 | 7/9/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-00697 |
| Fund 12 12-5210-6956 12-5211-6959 | Head Start (Restricted) | Acorn Evaluation Inc. | \$33,000.00 | 7/13/2020 | Jamie Baiocchi | Contract to provide data science, evaluation and technical assistance during the 2020-2021 Fiscal Year | PO21-00702 |



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 01-5810-5718 | Operations (Restricted) | Jerry Adams Management Consulting LLC. | \$77,244.00 | 7/13/2020 | Warren Sun | Contract to provide security consulting during the 2020-2021 Fiscal Year | PO21-00755 |
| Fund 01 01-0000-5025 01-9010-5025 | CodeStack (Unrestricted) | Farshad Ostadsharif | \$45,990.00 | 7/13/2020 | Johnny Arguelles | Contract to develop the Desired Results Development Profile (DRDP) online project during the 2020-2021 Fiscal Year | PO21-00772 |
| Fund 01 01-0000-5025 **01-9010-5025 **(5808) | CodeStack (Unrestricted) | Stephanie Renee Craig | \$79,000.00 | 7/13/2020 | Johnny Arguelles | Contract for assisting with testing on the SEIS Help Desk during the 2020-2021 Fiscal Year | PO21-00773 |
| Fund 01 01-0000-5025 **01-9010-5025 **(5808) | CodeStack (Unrestricted) | Nora R. Hughes | \$96,000.00 | 7/15/2020 | Johnny Arguelles | Contract for assisting with testing on the SEIS Help Desk during the 2020-2021 Fiscal Year | PO21-00776 |
| Fund 01 01-0000-5025 01-9010-5025 | CodeStack (Unrestricted) | Melissa Hulsey | \$32,550.00 | 7/14/2020 | Johnny Arguelles | Contract for assisting with testing on the SEIS Help Desk during the 2020-2021 Fiscal Year | PO21-00777 |
| Fund 09 09-0000-3800 | Venture Academy (Unrestricted) | Lodi Unified School District | \$150,000.00 | 7/15/2020 | Kathy Focacci | Estimated cost for meal reimbursements per the Nutrition Services Agreement for Venture Academy Students during the 2020-2021 Fiscal Year | PO21-00778 |
| Fund 12 *12-5210-6956 *12-5211-6959 *(5100) | Head Start (Restricted) | Creative Childcare Inc. | \$1,631,695.78 | 7/23/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2020-2021 Fiscal Year | PO21-00997 |
| Fund 12 *12-5210-6956 *12-5211-6959 *(5100) | Head Start (Restricted) | San Joaquin County Child Abuse Prevention Council | \$2,432,983.61 | 7/23/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2020-2021 Fiscal Year | PO21-00998 |
| Fund 12 *12-5210-6956 *12-5210-6976 *(5100) | Head Start (Restricted) | Lodi Unified School District | \$2,024,641.42 | 7/23/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2020-2021 Fiscal Year | PO21-00999 |
| Fund 12 *12-5210-6956 *(5100) | Head Start (Restricted) | Stockton Unified School District | \$4,905,658.81 | 7/23/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2020-2021 Fiscal Year | PO21-01000 |
| Fund 12 12-6105-7765 *12-6105-7765 *(5100) | Early Childhood Education (Restricted) | Creative Childcare Inc. | \$3,629,920.00 | 7/23/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2020-2021 Fiscal Year | PO21-01003 |
| Fund 12 12-6105-7730 *12-6105-7730 *12-5050-7731 *12-5025-7740 *(5100) | Early Childhood Education (Restricted) | Creative Childcare Inc. | \$3,060,995.00 | 7/23/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2020-2021 Fiscal Year | PO21-01004 |
| Fund 01 01-6500-3202 | Venture Academy (Restricted) | Speech Therapy Associates | \$50,000.00 | 7/23/2020 | Kathy Focacci | Contract to administer speech and language services for Venture Academy students who have IEP's during the 2020-2021 Fiscal Year | PO21-01021 |



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

| Fund Resource Management | Program Restricted/Unrestricted | Vendor | Amount | Date Signed | Administrator | Purpose | Purchase Order# |
|--|---|--|----------------|-------------|-------------------|---|-----------------|
| Fund 01 Fund 09 01-3182-3345 01-3182-3359 09-3182-8118 | C.O.S.P. (Restricted) | West Ed | \$37,800.00 | 7/23/2020 | Janine Kaeslin | Contract to provide technical assistance for the COSP leadership team during the 2020-2021 Fiscal Year | PO21-01029 |
| Fund 01 01-0000-5026 | CodeStack (Unrestricted) | CCSESA | \$240,000.00 | 7/27/2020 | Johnny Arguelles | Contract for CCSESA/EDJOIN annual franchise fee during the 2020-2021 Fiscal Year | PO21-01033 |
| Fund 12 12-6105-7765 *12-6105-7765 *(5100) | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Prevention Council | \$2,043,386.00 | 7/30/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2020-2021 Fiscal Year | PO21-01094 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comprehensive Health (Restricted) | Tracy Boys & Girls Club | \$883,999.08 | 7/9/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-01128 |
| Fund 01 01-5310-3690 | C.O.S.P. (Restricted) | Lodi Unified School District | \$100,000.00 | 7/23/2020 | Jennifer Lawrence | Estimated cost for meal reimbursements per the Nutrition Services Agreement during the 2020-2021 Fiscal Year | PO21-01171 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Behavioral and Educational Strategies and Training | \$332,803.20 | 8/13/2020 | Monica Filoso | Contracted services for Special Education students during the 2020-2021 Fiscal Year | PO21-01232 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Applied Behavior Consultants Inc. | \$133,116.96 | 8/12/2020 | Monica Filoso | Contracted services for Special Education students during the 2020-2021 Fiscal Year | PO21-01233 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Eaton Interpreting Services | \$33,000.00 | 8/12/2020 | Monica Filoso | Contracted services for Sign Language Interpretation during the 2020-2021 Fiscal Year | PO21-01234 |
| Fund 01 01-6500-1050 | Special Education (Restricted) | Capital Speech and Rehabilitation Services | \$108,000.00 | 8/13/2020 | Monica Filoso | Contract to provide Speech and Language services during the 2020-2021 Fiscal Year | PO21-01235 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | A Show of Hands | \$350,000.00 | 8/12/2020 | Monica Filoso | Contracted services for Sign Language Interpretation during the 2020-2021 Fiscal Year | PO21-01244 |
| Fund 01 *01-6500-2030 *(5100) | S.E.L.P.A. (Restricted) | Specialized Education of California Sierra School Eastern Ext. | \$150,000.00 | 8/15/2020 | Brandie Brunni | Estimated cost for tuition for students attending Sierra School at Eastern Extension during the 2020-2021 School Year | PO21-01291 |
| Fund 12 12-6105-7765 *12-6105-7765 *(5100) | Early Childhood Education (Restricted) | Stockton Unified School District | \$1,408,863.00 | 8/17/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2020-2021 Fiscal Year | PO21-01293 |
| Fund 12 12-6105-7730 *12-6105-7730 *(5100) | Early Childhood Education (Restricted) | Community Action Partnership of Kern | \$2,852,203.00 | 7/9/2020 | Jamie Baiocchi | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2020-2021 Fiscal Year | PO21-01297 |
| Fund 01 *01-6512-2322 *(5100) | S.E.L.P.A. (Restricted) | Charis Youth Center | \$150,000.00 | 8/23/2020 | Brandie Brunni | Estimated cost for residential board and care for students placed at Charis Youth Center during the 2020-2021 School Year | PO21-01313 |



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 *01-6512-2322 *(5100) | S.E.L.P.A. (Restricted) | Victor Community Support Services Inc. | \$339,000.00 | 8/23/2020 | Brandie Brunni | Estimated cost for Wrap Around services during the 2020-2021 School Year | PO21-01328 |
| Fund 01 *01-6500-2030 *(5100) | S.E.L.P.A. (Restricted) | Point Quest Education Central Valley LLC. | \$200,000.00 | 8/19/2020 | Brandie Brunni | Estimated cost for tuition for students attending Point Quest Central Valley Non Public School during the 2020-2021 School Year | PO21-01348 |
| Fund 01 *01-6500-2030 *(5100) | S.E.L.P.A. (Restricted) | Point Quest Education Sacramento LLC. | \$200,000.00 | 8/19/2020 | Brandie Brunni | Estimated cost for tuition for students attending Point Quest Sacramento Non Public School during the 2020-2021 School Year | PO21-01350 |
| Fund 01 *01-6512-2322 *(5100) | S.E.L.P.A. (Restricted) | Devereaux Advanced Behavioral Health | \$100,000.00 | 8/19/2020 | Brandie Brunni | Estimated cost for residential board and care for students placed at The Devereaux Foundation and Devereaux Texas Treatment Network during the 2020-2021 School Year | PO21-01351 |
| Fund 01 *01-6500-2030 *(5100) | S.E.L.P.A. (Restricted) | Creative Alternatives Inc. | \$150,000.00 | 8/19/2020 | Brandie Brunni | Estimated cost for tuition for students attending Creative Alternatives Non Public School during the 2020-2021 School Year | PO21-01354 |
| Fund 12 *12-5810-6227 *12-7810-6250 *12-7810-6260 *(5100) | Early Childhood Education (Restricted) | Parents By Choice | \$70,000.00 | 8/19/2020 | Jamie Baiocchi | Contracted services for the Parenting Education Program during the 2020-2021 Fiscal Year | PO21-01371 |
| Fund 01 01-6500-1050 | Special Education (Restricted) | Community Center For The Blind | \$47,000.00 | 8/23/2020 | Monica Filoso | Contracted services to provide braille instruction during the 2020-2021 Fiscal Year | PO21-01377 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Easter Seals Superior California | \$46,200.00 | 9/1/2020 | Monica Filoso | Contracted services for Special Education students during the 2020-2021 Fiscal Year | PO21-01393 |
| Fund 01 01-6500-1050 | Special Education (Restricted) | Maxim Healthcare Services | \$130,000.00 | 8/26/2020 | Monica Filoso | Contracted services for additional LVN services for Special Education during the 2020-2021 Fiscal Year | PO21-01412 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Therapeutic Pathways Inc. | \$58,490.88 | 8/28/2020 | Monica Filoso | Estimated cost to provide services for Special Education students during the 2020-2021 Fiscal Year | PO21-01457 |
| Fund 12 *12-7810-6250 *12-7810-6260 *(5100) | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Prevention Council | \$137,000.00 | 8/31/2020 | Jamie Baiocchi | Contracted services for the Family Intervention Program during the 2020-2021 Fiscal Year | PO21-01496 |
| Fund 01 Fund 09 01-3182-3359 09-3182-8118 | C.O.S.P. (Restricted) | Old Sow Coaching and Consulting | \$87,334.00 | 9/2/2020 | Janine Kaeslin | Contract to provide an extension of the Team Enhancement and Performance Effectiveness project during the 2020-2021 Fiscal Year | PO21-01501 |
| Fund 12 *12-7810-6250 *(5100) | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Prevention Council | \$50,000.00 | 8/27/2020 | Jamie Baiocchi | Contract to provide crises childcare services to parents in need of childcare who do not otherwise qualify for subsidized services during the 2020-2021 Fiscal Year | PO21-01511 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Grand Phinal E Apprenticeship Academy | \$154,560.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01523 |



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 | College and Career Readiness (Unrestricted) | Fourm Education Corp. | \$25,760.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01525 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | California Barbering and Cosmetology Apprenticeship Learning Center Inc. | \$180,320.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01526 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Central Valley Motherlode Plumbing & Pipefitting Apprenticeship Committee | \$109,480.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01529 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | UFCW Northern California Meat Apprenticeship Committee | \$65,688.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01561 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | WECA ATC Apprenticeship and Training Committee | \$412,160.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01563 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Northern California Plasters' Joint Apprenticeship and Training Committee | \$61,824.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01564 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Operating Engineers Local 3 Joint Apprenticeship Committee | \$412,160.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01572 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | PHCC Educational Foundation | \$66,976.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01578 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | California Fire Fighter Apprenticeship Committee | \$869,400.00 | 8/27/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction during the 2020-2021 Fiscal Year | PO21-01632 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Associated General Contractors San Diego Joint Apprenticeship Committee | \$437,920.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01705 |
| Fund 01 *01-0724-1650 *(5100) | Special Education (Unrestricted) | First Student Inc. | \$5,818,423.00 | 10/1/2020 | Monica Filoso | Estimated cost for home to school transportation during the 2020-2021 Fiscal Year | PO21-01817 |
| Fund 01 *01-0724-1650 *(5100) | Special Education (Unrestricted) | First Student Inc. | \$354,050.00 | 10/1/2020 | Monica Filoso | Estimated cost for Rider/Monitor/Aid transportation during the 2020-2021 Fiscal Year | PO21-01818 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | TNN Beauty Academy | \$41,216.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-01838 |
| Fund 01 *01-6010-6373 *(5100) | Comprehensive Health (Restricted) | Linden Unified School District | \$74,814.76 | 10/8/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-01877 |
| Fund 01 *01-6010-6373 *(5100) | Comprehensive Health (Restricted) | Give Every Child A Chance | \$61,094.42 | 10/8/2020 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2020-2021 Fiscal Year | PO21-01878 |



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 01-3182-3359 **01-3182-3359 **(5808) | C.O.S.P. (Restricted) | Erin Elizabeth Young | \$72,914.40 | 10/6/2020 | Janine Kaeslin | Contract to provide creative art classes for One. Program students during the 2020-2021 Fiscal Year | PO21-01880 |
| Fund 01 01-6500-1050 | Special Education (Restricted) | Ellen Hoke Corp. | \$28,500.00 | 10/13/2020 | Monica Filoso | Contract to provide VI services along with braille & ILS instruction during the 2020-2021 Fiscal Year | PO21-01978 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Communication Works | \$130,000.00 | 10/8/2020 | Monica Filoso | Contract to provide Speech and Language services during the 2020-2021 Fiscal Year | PO21-01990 |
| Fund 01 01-6500-1050 | Special Education (Restricted) | Sonja Biggs Educational Services | \$28,500.00 | 10/12/2020 | Monica Filoso | Contract to provide VI services along with braille & ILS instruction during the 2020-2021 Fiscal Year | PO21-02000 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | SMUD | \$77,280.00 | 8/11/2020 | Pam Knapp | Contract to provide a program of Related and Supplemental Instruction for State of California registered apprentices during the 2020-2021 Fiscal Year | PO21-02072 |



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 # |
|---|---------------------------------|-------------------|----------------|-----------------|-------------------|--|-------|
| 09-0000-2300-3800 09-0240-2300-8100 01-0240-2300-3922 | Unrestricted | Nou Hendricks | \$536.43 Daily | \$575.61 Daily | Janine Kaeslin | Position changed from Coordinator IV position in County Operated Schools/Programs to Director II position in County Operated School/Programs. Increase of \$12,154.56. | 39765 |
| 02-9010-1300-6006 | Restricted | Katherine Burns | \$486.56 Daily | \$522.09 Daily | Crescentia Thomas | Position changed from Coordinator II position in Educational Services to Coordinator IV position in Educational Services. Increase of \$17,210.34. | 39684 |
| 01-6500-1100-1020 | Restricted | Celina Salcedo | \$126.36 Daily | \$277.04 Daily | Monica Filoso | Position changed from Instructional Assistant position in Special Education to Teacher position in Special Education. Increase of \$31,948.13. | 39495 |
| 01-6500-1100-1020 | Restricted | Victoria Arizaga | \$112.20 Daily | \$289.43 Daily | Monica Filoso | Position changed from Instructional Assistant position in Special Education to Teacher position in Special Education. Increase of \$41,714.66. | 34259 |
| 12-6127-1300-6162 12-5035-1300-6163 12-9012-1300-7799 | Restricted | Damaris Hettervik | \$281.40 Daily | \$349.50 Daily | Brandi Harrold | Position changed from Project Facilitator I position in Head Start to Program I position in Head Start. Increase of \$19,028.58. | 40878 |



Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|--|-----------------|-------------------------|
| 2-Door Hutch | 1 | 6/9/2020 |
| 2-Drawer Lateral File Cabinet | 1 | 6/9/2020 |
| 4-Drawer File Cabinet | 3 | 6/1/2020 |
| 4-Drawer Metal File Cabinet | 1 | 6/9/2020 |
| 4-Shelf Metal Rack | 1 | 6/9/2020 |
| 5-Shelf Bookcase | 1 | 6/9/2020 |
| AGS Algebra | 5 | 6/24/2020 |
| AGS Geometry | 8 | 6/24/2020 |
| AGS Physical Science | 1 | 6/24/2020 |
| AGS Pre Algebra | 19 | 6/24/2020 |
| AGS US Government | 1 | 6/24/2020 |
| AGS World Geography | 2 | 6/24/2020 |
| Algebra 1 Concepts and Skills | 1 | 6/24/2020 |
| Basic Math Skills | 26 | 6/24/2020 |
| Biology | 3 | 6/24/2020 |
| Black 4-Drawer File Cabinet | 1 | 6/9/2020 |
| Broken Cart | 2 | 8/5/2020 |
| California Algebra 1 | 52 | 6/24/2020 |
| California Algebra Readiness | 10 | 6/24/2020 |
| Charis | 3 | 8/5/2020 |
| Coat Rack | 1 | 6/9/2020 |
| Economics Today and Tommorrow | 3 | 6/24/2020 |
| Economics Today and Tomorrow Teachers Edition | 1 | 6/24/2020 |
| Freezer | 1 | 9/16/2020 |
| Glencoe Health | 10 | 6/24/2020 |
| Government in America | 1 | 6/24/2020 |
| Harry Potter and the Goblet of Fire | 1 | 6/24/2020 |
| Harry Potter and the Prisoner of Azkaban | 1 | 6/24/2020 |
| High Point Level A | 21 | 6/24/2020 |
| High Point Level B | 1 | 6/24/2020 |
| High Point The Basics | 20 | 6/24/2020 |
| Incomplete Discovering Density Kit | 8 | 8/5/2020 |
| Intregated Mathmatics | 1 | 6/24/2020 |
| Large Bulletin Board | 1 | 6/9/2020 |
| Large SJCOE Back Drop old logo | 1 | 7/27/2020 |
| Literature California Treasures Teachers Edition | 2 | 6/24/2020 |
| Locking Rolling File Cabinets | 2 | 10/2/2020 |
| Lord of The Flies | 7 | 6/24/2020 |
| Microwave | 3 | 6/9/2020 |
| Office Chair | 5 | 6/9/2020 |
| Old Blow Up Star Lab Dome | 1 | 6/24/2020 |
| Old Office Chair | 1 | 6/9/2020 |
| Physical Science with Earth Science | 5 | 6/24/2020 |
| Restroom Portable Building | 1 | 6/13/2020 |



Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|--|-----------------|-------------------------|
| Solar Energy Curriculum Binders | 4 | 8/5/2020 |
| Table | 1 | 8/5/2020 |
| The American Journey | 6 | 6/24/2020 |
| The American Journey Building A Nation | 1 | 6/24/2020 |
| The Cay | 1 | 6/24/2020 |
| The Hunger Games | 5 | 6/24/2020 |
| Toaster Oven | 1 | 6/1/2020 |
| World History Modern Times | 8 | 6/24/2020 |



2020-21 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 16, 2020, 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 S. Vogel
President, Board of Education

Date: December 16, 2020

Signed: James Mousalimas
County Superintendent

Date: December 16, 2020



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.

| | 2020-21 Budget Totals | First Interim (Unrestricted Only) 2020-21 | Projected (Unrestricted Only) 2021-22 | Projected (Unrestricted Only) 2022-23 |
|--|-----------------------------|---|--|--|
| REVENUES: | | | | |
| LCFF Funding Sources (8010-8099): | | | | |
| ADA Used for LCFF (Funded): | | 1190.31 ADA | 949.00 ADA | 949.00 ADA |
| Estimated P-2 ADA: | | 1040.88 ADA | 949.00 ADA | 949.00 ADA |
| Total Change from Prior Period | | \$ 7,253,983 | \$ (4,738,967) | \$ (916) |
| Adjusted Budget Amount | \$ 28,748,413 | 36,002,396 | 31,263,429 | 31,262,513 |
| Please describe reason(s) for changes: | | Increase in ADA & LCFF Rate Changes | Decrease in ADA | COLA & Changes to UPP% |
| | | COLA | COLA & Changes to UPP% | |
| | | | | |
| | | | | |
| | | | | |
| 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: | | \$ 60,082 | \$ - | \$ - |
| Total Change from Prior Period | | \$ 60,082 | \$ - | \$ - |
| Adjusted Budget Amount | \$ 5,196,949 | \$ 5,257,031 | \$ 5,257,031 | \$ 5,257,031 |
| Please describe reason(s) for changes: | | \$44,837 Increase in Lottery | N/A | N/A |
| | | \$15,802 Increase in Special Ed Solutions Grant | | |
| | | (\$557) Decrease in Apprenticeship | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | 2020-21 Budget Totals | First Interim (Unrestricted Only) 2020-21 | Projected (Unrestricted Only) 2021-22 | Projected (Unrestricted Only) 2022-23 |
|---|-----------------------------|---|--|--|
| REVENUES Cont.: | | | | |
| Contributions (8980-8999): | | | | |
| (Incr.)Decr. for Sp. Ed. : | | \$ - | \$ | \$ |
| (Incr.)Decr. for On-going Major Maint (RRM) : | | \$ | \$ 431,705 | \$ 74,733 |
| Other One time \$ included in: | | \$ (1,815,176) | \$ 2,330,005 | \$ |
| Plus(Minus) Other \$ changes: | | \$ (579,454) | \$ (59,471) | \$ (58,602) |
| Total Change from Prior Period | | \$ (2,394,630) | \$ 2,702,239 | \$ 16,131 |
| Adjusted Budget Amount | \$ (6,247,084) | \$ (8,641,714) | \$ (5,939,475) | \$ (5,923,344) |
| Please describe reason(s) for changes: | | (\$505,723) Decrease in Misc. Revenue | \$431,705 Routine Repair and Maintenance | \$74,733 Routine Repair and Maintenance |
| | | (\$700,000) Decrease in Apprenticeship One-Time | (\$29,452) COSP Print Shop/Food Service/Spec Ed | (\$50,559) COSP Print Shop/Food Service/Spec Ed |
| | | (\$1,115,176) Decrease in CodeStack One-Time | (\$7,966) Education Grants (Student Events/Artists) | (\$13,673) Education Grants (Student Events/Artists) |
| | | (\$2,550) Decrease in Transition Budget | \$700,000 Apprenticeship One-Time | \$5,907 Teachers College Economic Uncertainties |
| | | \$18,851 Increase in Classified Employee Summer Assistance Program | \$1,231,820 CodeStack One-Time | (\$277) GED Testing Center |
| | | \$250,000 Increase in Employee Student Day Camp | (\$21,784) Teachers College Economic Uncertainties | |
| | | (\$65,785) Decrease in Ed Services | \$398,185 Special Ed One Time 4% Off Schedule for AB602 Budgets Only | |
| | | (\$605,542) Decrease in Community Instructional Program | (\$269) GED Testing Center | |
| | | (\$321,138) Decrease in Salary/Benefits - General Fund | | |
| | | (\$273,997) Decrease in Maintenance/Operations | | |
| | | (\$38,117) Decrease in Business Services | | |
| | | (\$37,122) Decrease in Human Resources - Credentialing/ Fingerprinting/Personnel External Services | | |
| | | (\$32,688) Decrease in Student Events and Music | | |
| | | \$1,126,647 Increase in Outdoor Education | | |
| | | \$13,450 Increase in Teachers College of San Joaquin Economic Uncertainties | | |
| TOTAL Other Financing Sources (8910-8999): | | | | |
| Total Change from Prior Period | | \$ (2,294,690) | \$ 2,602,299 | \$ 16,131 |
| Adjusted Budget Amount | \$ (6,247,084) | \$ (8,541,774) | \$ (5,939,475) | \$ (5,923,344) |
| Total Revenues & Other Financing Sources | \$ 59,592,641 | \$ 57,085,387 | \$ 54,948,719 | \$ 54,963,934 |

| | 2020-21 Budget Totals | First Interim (Unrestricted Only) 2020-21 | Projected (Unrestricted Only) 2021-22 | Projected (Unrestricted Only) 2022-23 |
|--------------------------------|-----------------------------|--|--|--|
| EXPENSES: | | | | |
| Object 1XXX: | | % Increase/(Decrease) | % Increase/(Decrease) \$ Increase/(Decrease) | % Increase/(Decrease) \$ Increase/(Decrease) |
| Step & Column included in: | | % \$ | 2 % \$ 190,473 | 2 % \$ 187,927 |
| Settlement included in: | | % \$ | % \$ | % \$ - |
| <u>Other:</u> | | | | |
| Growth Positions: | | FTE \$ | FTE \$ - | FTE \$ - |
| One time \$ included in: | | \$ 31,602 | \$ (317,774) | \$ |
| Plus(Minus) Other \$ changes: | | \$ (413,217) | \$ | \$ |
| Total Change from Prior Period | | \$ (381,615) | \$ (127,301) | \$ 187,927 |
| Adjusted Budget Amount | \$ 9,905,280 | \$ 9,523,665 | \$ 9,396,364 | \$ 9,584,291 |

Please describe reason(s) for changes:

| | | |
|---|--|------------------------------|
| \$31,602 Increase in 4% Off Schedule One Time | 2% Estimated Step and Column | 2% Estimated Step and Column |
| (\$54,636) Subs/Temps | (\$317,774) Back off Prior Year 4% Off Schedule One Time | |
| (\$116,517) Attrition and Budget Distribution Changes | | |
| (\$228,799) Deferred Positions (4.0 FTE) | | |
| (\$13,605) Abolished Positions (.13 FTE) | | |

| | | | | |
|--------------------------------|---------------|------------------------------|-------------------------------|--|
| Object 2XXX: | | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) \$ Increase/(Decrease) |
| Step & Column included in: | | % \$ | % \$ 334,738 | % \$ 330,461 |
| Settlement included in: | | % \$ | % \$ | % \$ |
| <u>Other:</u> | | | | |
| Growth Positions: | | 0.65 FTE \$ 133,660 | FTE \$ - | FTE \$ - |
| One time \$ included in: | | \$ (150,681) | \$ (548,600) | \$ |
| Plus(Minus) Other \$ changes: | | \$ (4,597,942) | \$ | \$ |
| Total Change from Prior Period | | \$ (4,614,963) | \$ (213,862) | \$ 330,461 |
| Adjusted Budget Amount | \$ 21,351,865 | \$ 16,736,902 | \$ 16,523,040 | \$ 16,853,501 |

Please describe reason(s) for changes:

| | | |
|---|--|------------------------------|
| \$133,660 New Positions (.65 FTE) | 2% Estimated Step and Column | 2% Estimated Step and Column |
| (\$144,815) Deferred/Undeferred Positions (3.7 FTE) | (\$548,600) Back off Prior Year 4% Off Schedule One Time | |
| (\$97,097) Abolished Positions (.8 FTE) | | |
| (221,420) Subs/Temps | | |
| (150,681) Decrease in 4% Off Schedule One Time | | |
| (\$3,998,816) CodeStack Budget Distribution Changes | | |
| (\$190,130) Attrition and Budget Distribution Changes | | |

| | 2020-21 Budget Totals | First Interim (Unrestricted Only) 2020-21 | Projected (Unrestricted Only) 2021-22 | Projected (Unrestricted Only) 2022-23 |
|--|------------------------------|--|---|--|
| EXPENSES Cont.: | | | | |
| Object 3XXX: | | | | |
| Change in Statutory Benefits: | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Incr./(Decr.)</u> | <u>\$ Increase/(Decrease)</u> |
| Increase in Statutory due to Step & Column | % | \$ - | % | \$ 147,985 |
| Increase in Statutory due to Settlement | % | \$ - | % | \$ - |
| Incr./Decr. in Statutory due to rate changes | % | \$ (1,525,157) | % | \$ 331,761 |
| Incr./Decr. in Statutory due to +/- positions, other changes | % | \$ (1,067,210) | % | \$ (243,638) |
| Total \$ Change in Statutory | | \$ (2,592,367) | | \$ 236,108 |
| 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 | % | \$ (63,651) | % | \$ - |
| Are you budgeting at the CAP ? | Yes/No | Yes | Yes/No | Yes |
| Total \$ Change in H & W | | \$ (63,651) | | \$ - |
| Changes in Other Benefits: | % | \$ - | % | \$ - |
| Total \$ Change in Benefits: | | \$ (2,656,018) | | \$ 236,108 |
| One time benefit \$ included above: | \$ | \$ - | \$ | \$ - |
| Total Change from Prior Period | \$ | \$ (2,656,018) | \$ | \$ 904,743 |
| Adjusted Budget Amount | \$ 13,142,733 | \$ 10,486,715 | \$ 10,722,823 | \$ 11,627,566 |
| Please describe changes next page: | | <u>Employer rate decrease (STRS 18.4% to 16.15%)</u> | <u>Employer rate decrease (STRS 16.15% to 15.92%)</u> | <u>Employer rate increase (STRS 15.92% to 18.4%)</u> |
| | | <u>Employer rate decrease (PERS 22.68% to 20.7%)</u> | <u>Employer rate increase (PERS 20.7% to 23.0%)</u> | <u>Employer rate increase (PERS 23.0% to 26.3%)</u> |
| | | | | |

| | 2020-21 Budget Totals | First Interim (Unrestricted Only) 2020-21 | Projected (Unrestricted Only) 2021-22 | Projected (Unrestricted Only) 2022-23 |
|---|-----------------------------|---|--|--|
| EXPENSES Cont.: | | | | |
| Object 4XXX: | | | | |
| % Increase(Decrease) included in: | | % \$ - | % \$ - | % \$ - |
| Flat \$ Increase(Decrease) included in: | | \$ (72,355) | \$ - | \$ - |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ (72,355) | \$ - | \$ - |
| Adjusted Budget Amount | \$ 1,931,991 | \$ 1,859,636 | \$ 1,859,636 | \$ 1,859,636 |
| Please describe reason(s) for changes: | | (\$12,264) Decrease in Textbooks and Books | N/A | N/A |
| | | \$23,724 Increase in Materials and Supplies | | |
| | | (\$83,815) Decrease in Non-Capitalized Equipment | | |
| Object 5XXX: | | | | |
| % Increase(Decrease) included in: | | % \$ - | 8 % \$ 71,083 | 8 % \$ 76,770 |
| Flat \$ Increase(Decrease) included in: | | \$ (2,014,536) | \$ - | \$ - |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ (2,014,536) | \$ 71,083 | \$ 76,770 |
| Adjusted Budget Amount | \$ 19,494,696 | \$ 17,480,160 | \$ 17,551,243 | \$ 17,628,013 |
| Please describe reason(s) for changes: | | (\$18,405) Decrease in Other Operating Costs | Estimated 8% Increase in Utilities | Estimated 8% Increase in Utilities |
| | | (\$488,779) Decrease in Travel/Legal/Dues/Insurance/ Communications/Printing/Postage | | |
| | | \$5,849 Increase in Utilities | | |
| | | (\$289,710) Decrease in Contracted Services | | |
| | | (\$1,473,965) Decrease in Facility Rents/Leases | | |
| | | (\$42,357) Decrease in Repairs | | |
| | | (\$6,000) Decrease in Inter-fund/Inter-program Services | | |
| | | \$298,831 Increase in Direct Cost Services | | |
| Object 6XXX: | | | | |
| % Increase(Decrease) included in: | | % \$ - | % \$ - | % \$ - |
| Flat \$ Increase(Decrease) included in: | | \$ - | \$ - | \$ - |
| One time \$ included in: | | \$ 851,589 | \$ (6,482,892) | \$ (3,143,963) |
| Total Change from Prior Period | | \$ 851,589 | \$ (6,482,892) | \$ (3,143,963) |
| Adjusted Budget Amount | \$ 10,935,488 | \$ 11,787,077 | \$ 5,304,185 | \$ 2,160,222 |
| Please describe reason(s) for changes: | | (\$4,520) Decrease in Transworld Plant Development One-Time | Decrease in One-Time Building Expenses | Decrease in One-Time Building Expenses |
| | | \$280,921 Increase in Outdoor Ed | | |
| | | \$1,059,629 Increase in Teachers College of San Joaquin | | |
| | | (\$546,231) Decrease in Venture II | | |
| | | (\$16,000) Decrease in General Fund Deferred Maintenance | | |
| | | \$99,940 Increase in Capital Leases GASB34 | | |
| | | (\$10,000) Decrease in CodeStack Equipment | | |
| | | (\$12,150) Decrease in Community - CTE Admin Equipment | | |

| | 2020-21 Budget Totals | First Interim (Unrestricted Only) 2020-21 | Projected (Unrestricted Only) 2021-22 | Projected (Unrestricted Only) 2022-23 |
|--|-----------------------------|---|---|--|
| EXPENSES Cont.: | | | | |
| Other Outgo - Objects 7100-7299, 7400-7499 | | | | |
| % Increase(Decrease) included in: | | % \$ - | % \$ - | % \$ - |
| Flat \$ Increase(Decrease) included in: | | \$ (16,689) | \$ (17,901) | \$ (220,636) |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ (16,689) | \$ (17,901) | \$ (220,636) |
| Adjusted Budget Amount | \$ 528,115 | \$ 511,426 | \$ 493,525 | \$ 272,889 |
| Please describe reason(s) for changes: | | (\$16,689) Decrease in Debt Services - Principal and Interest | (\$17,901) Decrease in Debt Services - Principal & Interest and QZABs | (\$220,636) Decrease in Debt Services - Principal & Interest and QZABs |
| Direct Support/Indirect Costs - Objects 7300-7399 | | | | |
| % Increase(Decrease) included in: | | % \$ - | % \$ - | % \$ - |
| Flat \$ Increase(Decrease) included in: | | \$ (921,044) | \$ (116,298) | \$ (194,721) |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ (921,044) | \$ (116,298) | \$ (194,721) |
| Adjusted Budget Amount | \$ (7,942,263) | \$ (8,863,307) | \$ (8,979,605) | \$ (9,174,326) |
| Please describe reason(s) for changes: | | Increase in Expenses | Increase in Expenses | Increase in Expenses |
| Other Financing Uses - Objects 7610-7699 | | | | |
| % Increase(Decrease) included in: | | % \$ - | % \$ - | % \$ - |
| Flat \$ Increase(Decrease) included in: | | \$ (2,217) | \$ - | \$ - |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ (2,217) | \$ - | \$ - |
| Adjusted Budget Amount | \$ 277,458 | \$ 275,241 | \$ 275,241 | \$ 275,241 |
| Please describe reason(s) for changes: | | (\$2,217) Decrease in Early Childhood Contribution | N/A | N/A |
| Total Expenditures & Other Financing Uses | \$ 69,625,363 | \$ 59,797,515 | \$ 53,146,452 | \$ 51,087,033 |
| Please attach additional sheets as necessary. | | | | |
| Net Increase (Decrease) in Fund Balance | \$ (10,032,722) | \$ (2,712,128) | \$ 1,802,267 | \$ 3,876,901 |



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.

| | 2020-21 Budget Totals | First Interim (Restricted Only) 2020-21 | Projected (Restricted Only) 2021-22 | Projected (Restricted Only) 2022-23 |
|--|-----------------------------|---|--|--|
| REVENUES: | | | | |
| LCFF Funding Sources (8010-8099): | | | | |
| Total Change from Prior Period | | \$ 200,777 | \$ - | \$ - |
| Adjusted Budget Amount | \$ 4,016,032 | \$ 4,216,809 | \$ 4,216,809 | \$ 4,216,809 |
| Please describe reason(s) for changes: | | \$200,777 Increase in Special Education Property Taxes | N/A | N/A |
| Federal Revenue (8100-8299): | | | | |
| % Increase (Decrease) included in: | | % \$ - | % \$ - | -5 % \$ (730,047) |
| One time \$ included in: | | \$ 4,407,728 | \$ (1,622,326) | \$ - |
| Plus(Minus) Other \$ changes: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ 4,407,728 | \$ (1,622,326) | \$ (730,047) |
| Adjusted Budget Amount | \$ 11,815,530 | \$ 16,223,258 | \$ 14,600,932 | \$ 13,870,885 |
| Please describe reason(s) for changes: | | \$16,195 Increase in Special Ed ADR Grant | Carryover/Deferred CSI, Title I, DOL, One Time | Estimated 5% Decrease |
| | | (\$33,797) Decrease in Outdoor Education | CARES Act, COPS Grant, LLMF | |
| | | (\$17,028) Decrease in Special Ed Food Service | | |
| | | (\$103,546) Decrease in COSP Title I Grant | | |
| | | \$22,564 Increase in ESSA CDE CSI | | |
| | | \$503,712 Increase in CARES Act GEER Funds | | |
| | | \$1,988,092 Increase in Special Ed LLMF Corona Relief Funds | | |
| | | \$897,871 Increase in COSP LLMF Corona Relief Funds | | |
| | | \$986,559 Increase in LLMF Corona Relief Funds | | |
| | | \$23,089 Increase in VEA Adult Ed 132 | | |
| | | (\$1,312) Decrease in NCLB Teacher Quality Title II | | |
| | | \$40,316 Increase in COSP Title IV Part A ESSA | | |
| | | \$17,503 Increase in Special Ed Title III | | |
| | | \$19,105 Increase in COSP Title III | | |
| | | \$45,917 Increase in NCLB Title III LEP Consortium | | |
| | | \$2,488 Increase in McKinney Homeless | | |

| | 2020-21 Budget Totals | First Interim (Restricted Only) 2020-21 | Projected (Restricted Only) 2021-22 | Projected (Restricted Only) 2022-23 |
|--|-----------------------------|---|--|--|
| REVENUE Cont.: | | | | |
| State Revenue (8300-8599): | | | | |
| COLA % Used for: | | % \$ - | % \$ - | % \$ - |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Plus(Minus) Other \$ changes: | | \$ 3,346,197 | \$ (376,362) | \$ - |
| Total Change from Prior Period | | \$ 3,346,197 | \$ (376,362) | \$ - |
| Adjusted Budget Amount | \$ 15,471,926 | \$ 18,818,123 | \$ 18,441,761 | \$ 18,441,761 |
| Please describe reason(s) for changes: | | \$806,892 Increase in SELPA | (\$376,362) Decrease in CodeStack State Contracts and State LLMF | N/A |
| | | (\$6,759) Increase in Miscellaneous State Revenues | | |
| | | \$216,779 Increase in ASES Carryover | | |
| | | \$26,618 Increase in CTE Incentive Grant | | |
| | | \$65,140 Increase in Workforce Pathways Coordinator | | |
| | | \$62,612 Increase in Mental Health Grant | | |
| | | (\$6,395) Decrease in Special Ed Infant Discretionary | | |
| | | \$10,303 Increase in COSP WorkAbility Carryover | | |
| | | \$13,727 Increase in TUPE | | |
| | | \$13,396 Increase in California Environmental Literacy Project | | |
| | | \$120,110 Increase in Foster Youth Services | | |
| | | \$190,327 Increase in Classified Employee Summer Assistance Program | | |
| | | \$219,249 Increase in Special Ed LLMF State - General Fund | | |
| | | \$150,000 Increase in COSP LLMF State - General Fund | | |
| | | \$1,460,934 Increase in Greater Valley Conservation Corp | | |

| | 2020-21 Budget Totals | First Interim (Restricted Only) 2020-21 | Projected (Restricted Only) 2021-22 | Projected (Restricted Only) 2022-23 |
|--|-----------------------------|--|--|--|
| REVENUE Cont.: | | | | |
| Local Revenue (8600-8799): | | | | |
| % Incr.(Decr.) included in: | | % \$ - | % \$ - | % \$ - |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Plus(Minus) Other \$ changes: | | \$ 8,369,775 | \$ (1,216,780) | \$ - |
| Total Change from Prior Period | | \$ 8,369,775 | \$ (1,216,780) | \$ - |
| Adjusted Budget Amount | \$ 52,469,209 | \$ 60,838,984 | \$ 59,622,204 | \$ 59,622,204 |
| Please describe reason(s) for changes: | | (\$21,493) Decrease in Miscellaneous Revenue | Carryover | N/A |
| | | (\$21,838) Decrease in STEM Workshops | | |
| | | \$48,090 Increase in COSP Special Ed | | |
| | | (\$19,321) Decrease in SELPA Revenue | | |
| | | (\$48,250) Decrease in Juvenile Dependency Court | | |
| | | \$20,134 Increase in MAA #1 COSP | | |
| | | \$500,000 Increase in California Apprenticeship Initiative | | |
| | | \$230,000 Increase in Tulare Digital Platform | | |
| | | \$7,057,786 Increase in CodeStack | | |
| | | \$10,000 Increase in Childhood Literacy Mini Grant | | |
| | | (\$124,982) Decrease in Recycling Fee for Service | | |
| | | \$70,000 Increase in San Joaquin County Schools Mental and Behavioral Professional Development | | |
| | | (\$202,911) Decrease in Artists in Schools and Music | | |
| | | \$19,400 Increase in COE Foundation Awards | | |
| | | \$100,000 Increase in Sacramento COE California School Leadership Academy Regional Lead COE | | |
| | | (\$873,456) Decrease in Special Ed | | |
| | | \$28,713 Increase in VAFS Special Ed | | |
| | | \$1,594,106 Increase in Teachers College of San Joaquin Grants & Tuition | | |
| 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 |

| | 2020-21 Budget Totals | First Interim (Restricted Only) 2020-21 | Projected (Restricted Only) 2021-22 | Projected (Restricted Only) 2022-23 |
|---|-----------------------------|---|--|--|
| REVENUE Cont.: | | | | |
| Contributions (8980-8999): | | | | |
| Incr.(Decr.) for Sp. Ed. : | | \$ - | \$ - | \$ - |
| Incr.(Decr.) for On-going Major Maint (RRM) : | | \$ - | \$ (431,705) | \$ (74,733) |
| Other One time \$ included in: | | \$ 1,815,176 | \$ (2,330,005) | \$ - |
| Plus(Minus) Other \$ changes: | | \$ 579,454 | \$ 59,471 | \$ 58,602 |
| Total Change from Prior Period | | \$ 2,394,630 | \$ (2,702,239) | \$ (16,131) |
| Adjusted Budget Amount | \$ 6,247,084 | \$ 8,641,714 | \$ 5,939,475 | \$ 5,923,344 |
| Please describe reason(s) for changes: | | \$505,723 Increase in Misc. Revenue | (\$431,705) Routine Repair and Maintenance | (\$74,733) Routine Repair and Maintenance |
| | | \$700,000 Increase in Apprenticeship One-Time | \$29,452 COSP Print Shop/Food Service/Spec Ed | \$50,559 COSP Print Shop/Food Service/Spec Ed |
| | | \$1,115,176 Increase in CodeStack One-Time | \$7,966 Education Grants (Student Events/Artists) | \$13,673 Education Grants (Student Events/Artists) |
| | | \$2,550 Increase in Transition Budget | (\$700,000) Apprenticeship One-Time | (\$5,907) Teachers College Economic Uncertainties |
| | | (\$18,851) Decrease in Classified Employee Summer Assistance Program | (\$1,231,820) CodeStack One-Time | \$277 GED Testing Center |
| | | (\$250,000) Decrease in Employee Student Day Camp | \$21,784 Teachers College Economic Uncertainties | |
| | | \$65,785 Increase in Ed Services | (\$398,185) Special Ed One Time 4% Off Schedule for AB602 Budgets Only | |
| | | \$605,542 Increase in Community Instructional Program | \$269 GED Testing Center | |
| | | \$321,138 Increase in Salary/Benefits - General Fund | | |
| | | \$273,997 Increase in Maintenance/Operations | | |
| | | \$38,117 Increase in Business Services | | |
| | | \$37,122 Increase in Human Resources - Credentialing/ Fingerprinting/Personnel External Services | | |
| | | \$32,688 Increase in Student Events and Music | | |
| | | (\$1,126,647) Decrease in Outdoor Education | | |
| | | (\$13,450) Decrease in Teachers College of San Joaquin Economic Uncertainties | | |
| TOTAL Other Financing Sources (8910-8999): | | | | |
| Total Change from Prior Period | | \$ 2,394,630 | \$ (2,702,239) | \$ (16,131) |
| Adjusted Budget Amount | \$ 6,247,084 | \$ 8,641,714 | \$ 5,939,475 | \$ 5,923,344 |
| Total Revenues & Other Financing Sources | \$ 90,019,781 | \$ 108,738,888 | \$ 102,821,181 | \$ 102,075,003 |

| 2020-21 Budget Totals | First Interim (Restricted Only) 2020-21 | Projected (Restricted Only) 2021-22 | Projected (Restricted Only) 2022-23 | | | |
|--|--|---|--|-------------------------------|------------------------------|-------------------------------|
| EXPENSES: | | | | | | |
| Object IXXX: | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) |
| Step & Column included in: | % | \$ | 2 % | \$ 411,999 | 2 % | \$ 407,769 |
| Settlement included in: | % | \$ | % | \$ | % | \$ - |
| Other: | | | | | | |
| Growth Positions: | FTE | \$ | FTE | \$ | FTE | \$ - |
| One time \$ included in: | | \$ 15,619 | | \$ (623,519) | | \$ |
| Plus(Minus) Other \$ changes: | | \$ 353,658 | | \$ | | \$ - |
| Total Change from Prior Period | | \$ 369,277 | | \$ (211,520) | | \$ 407,769 |
| Adjusted Budget Amount | \$ 20,230,668 | \$ 20,599,945 | | \$ 20,388,425 | | \$ 20,796,194 |
| Please describe reason(s) for changes: | | | | | | |
| | | (\$94,940) Deferred/Undeferred Positions (1.0 FTE) | 2% Estimated Step and Column | | 2% Estimated Step and Column | |
| | | (\$330,626) Abolished Positions (3.87 FTE) | (\$623,519) Back off Prior Year 4% Off Schedule One Time | | | |
| | | \$15,619 Increase in 4% Off Schedule One Time | | | | |
| | | \$342,044 Subs/Temps | | | | |
| | | \$3,603,272 CodeStack Budget Distribution Changes | | | | |
| | | (\$55,809) Attrition and Budget Distribution Changes | | | | |
| | | | | | | |
| | | | | | | |
| Object 2XXX: | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) |
| Step & Column included in: | % | \$ | 2 % | \$ 554,846 | 2 % | \$ 550,912 |
| Settlement included in: | % | \$ | % | \$ | % | \$ - |
| Other: | | | | | | |
| Growth Positions: | 10.25 FTE | \$ 425,078 | FTE | \$ - | FTE | \$ - |
| One time \$ included in: | | \$ 160,857 | | \$ (751,525) | | \$ |
| Plus(Minus) Other \$ changes: | | \$ 3,638,014 | | \$ - | | \$ - |
| Total Change from Prior Period | | \$ 4,223,949 | | \$ (196,679) | | \$ 550,912 |
| Adjusted Budget Amount | \$ 23,518,351 | \$ 27,742,300 | | \$ 27,545,621 | | \$ 28,096,533 |
| Please describe reason(s) for changes: | | | | | | |
| | | \$425,078 New Positions (10.25 FTE) | 2% Estimated Step and Column | | 2% Estimated Step and Column | |
| | | (\$170,511) Deferred Positions (3.85 FTE) | (\$751,525) Back off Prior Year 4% Off Schedule One Time | | | |
| | | (\$343,990) Abolished Positions (10.25 FTE) | | | | |
| | | \$160,857 Increase in 4% Off Schedule One Time | | | | |
| | | \$529,915 Subs/Temps | | | | |
| | | \$3,603,272 CodeStack Attrition and Budget Distribution Changes | | | | |
| | | (\$55,809) Attrition and Budget Distribution Changes | | | | |
| | | | | | | |
| | | | | | | |

| | 2020-21 Budget Totals | First Interim (Restricted Only) 2020-21 | Projected (Restricted Only) 2021-22 | Projected (Restricted Only) 2022-23 | | | |
|--|-----------------------------|---|---|---|---|---|---|
| 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 | | % | \$ - | % | \$ 264,273 | % | \$ 290,434 |
| Increase in Statutory due to Settlement | | % | \$ - | % | \$ - | % | \$ - |
| Incr./Decr. in Statutory due to rate changes | | % | \$ (115,582) | % | \$ 509,166 | % | \$ 1,546,238 |
| Incr./Decr. in Statutory due to +/- positions, other changes | | % | \$ 1,215,552 | % | \$ (370,858) | % | \$ - |
| Total \$ Change in Statutory | | | \$ 1,099,970 | | \$ 402,581 | | \$ 1,836,672 |
| 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 | | % | \$ (111,654) | % | \$ - | % | \$ - |
| Are you budgeting at the CAP ? | Yes/No | Yes | | Yes/No | Yes | | Yes |
| Total \$ Change in H & W | | | \$ (111,654) | | \$ - | | \$ - |
| Changes in Other Benefits: | | % | \$ - | % | \$ - | % | \$ - |
| Total \$ Change in Benefits: | | | \$ 988,316 | | \$ 402,581 | | \$ 1,836,672 |
| One time benefit \$ included above: | | | \$ - | | \$ - | | \$ - |
| Total Change from Prior Period | | | \$ 988,316 | | \$ 402,581 | | \$ 1,836,672 |
| Adjusted Budget Amount | \$ 18,613,727 | | \$ 19,602,043 | | \$ 20,004,624 | | \$ 21,841,296 |
| Please describe changes next page: | | | | | | | |
| | | Employer rate decrease (STRS 18.4% to 16.15%) | Employer rate decrease (STRS 18.4% to 16.15%) | Estimated Step and Column & Benefit Increases | Employer rate decrease (STRS 16.15% to 15.92%) | Employer rate increase (STRS 15.92% to 18.4%) | Employer rate increase (STRS 15.92% to 18.4%) |
| | | Employer rate decrease (PERS 22.68% to 20.7%) | Employer rate decrease (PERS 22.68% to 20.7%) | Employer rate increase (PERS 20.7% to 23.0%) | Employer rate increase (PERS 20.7% to 23.0%) | Employer rate increase (PERS 23.0% to 26.3%) | Employer rate increase (PERS 23.0% to 26.3%) |
| | | | | | | | |
| | | | | | | | |
| Object 4XXX: | | | | | | | |
| % Increase(Decrease) included in: | | % | \$ - | % | \$ - | % | \$ - |
| Flat \$ Increase(Decrease) included in: | | | \$ 4,275,077 | | \$ - | | \$ - |
| One time \$ included in: | | | \$ - | | \$ - | | \$ - |
| Total Change from Prior Period | | | \$ 4,275,077 | | \$ - | | \$ - |
| Adjusted Budget Amount | \$ 2,353,527 | | \$ 6,628,604 | | \$ 6,628,604 | | \$ 6,628,604 |
| Please describe reason(s) for changes: | | | | | | | |
| | | \$42,545 Increase in Textbooks and Books | \$42,545 Increase in Textbooks and Books | N/A | \$42,545 Increase in Textbooks and Books | \$42,545 Increase in Textbooks and Books | N/A |
| | | \$857,893 Increase in Materials and Supplies | \$857,893 Increase in Materials and Supplies | | \$857,893 Increase in Materials and Supplies | \$857,893 Increase in Materials and Supplies | |
| | | \$335,939 Increase in Non-Capitalized Equipment | \$335,939 Increase in Non-Capitalized Equipment | | \$335,939 Increase in Non-Capitalized Equipment | \$335,939 Increase in Non-Capitalized Equipment | |
| | | \$3,038,700 Increase In LLMF Supplies/Non-Capitalized Equipment | \$3,038,700 Increase In LLMF Supplies/Non-Capitalized Equipment | | \$3,038,700 Increase In LLMF Supplies/Non-Capitalized Equipment | \$3,038,700 Increase In LLMF Supplies/Non-Capitalized Equipment | |

| | 2020-21 Budget Totals | First Interim (Restricted Only) 2020-21 | Projected (Restricted Only) 2021-22 | Projected (Restricted Only) 2022-23 |
|---|-----------------------------|--|--|--|
| EXPENSES Cont.: | | | | |
| Object 5XXX: | | | | |
| % Increase(Decrease) included in: | | % \$ - | 8 % \$ 35,977 | 8 % \$ 38,855 |
| Flat \$ Increase(Decrease) included in: | | \$ 3,175,734 | \$ | \$ |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ 3,175,734 | \$ 35,977 | \$ 38,855 |
| Adjusted Budget Amount | \$ 18,749,182 | \$ 21,924,916 | \$ 21,960,893 | \$ 21,999,748 |

Please describe reason(s) for changes:

| | | |
|--|------------------------------------|------------------------------------|
| \$1,321,187 Increase in Other Operating Costs | Estimated 8% Increase in Utilities | Estimated 8% Increase in Utilities |
| \$70,279 Increase in Travel/Legal/Dues/Insurance/Communications/Printing/Postage | | |
| \$24,912 Increase in Utilities | | |
| (\$170,007) Decrease in Subagreements | | |
| \$1,000,230 Increase in Contracted Services | | |
| \$162,808 Increase in Facility Rents/Leases | | |
| \$77,934 Increase in Repairs | | |
| (\$279,980) Decrease in Direct Cost Services | | |
| \$968,371 Increase in LLMF Contracted Services/Communications | | |

Object 6XXX:

| | | | | |
|---|------------|--------------|----------------|------------|
| % Increase(Decrease) included in: | | % \$ - | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | \$ | \$ |
| One time \$ included in: | | \$ 1,338,178 | \$ (1,418,728) | \$ 47,291 |
| Total Change from Prior Period | | \$ 1,338,178 | \$ (1,418,728) | \$ 47,291 |
| Adjusted Budget Amount | \$ 553,460 | \$ 1,891,638 | \$ 472,910 | \$ 520,201 |

Please describe reason(s) for changes:

| | | |
|---|-------------------------|-------------------------|
| \$150,108 Increase in Greater Valley Conservation Corp. | One Time Capital Outlay | One Time Capital Outlay |
| \$698,815 Increase in CTE Expansion | | |
| \$93,000 Increase in LLMF Corona Relief Funds | | |
| \$29,723 Increase in Court/Community Schools | | |
| \$356,532 Increase in SELPA Low Incidence | | |
| \$10,000 Increase in CodeStack | | |

| | 2020-21 Budget Totals | First Interim (Restricted Only) 2020-21 | Projected (Restricted Only) 2021-22 | Projected (Restricted Only) 2022-23 |
|--|-----------------------------|---|--|---|
| EXPENSES Cont.: | | | | |
| Other Outgo - Objects 7100-7299, 7400-7499 | | | | |
| % Increase(Decrease) included in: | | % \$ - | % \$ - | % \$ - |
| Flat \$ Increase(Decrease) included in: | | \$ 18,202 | \$ (9,410) | \$ (31,778) |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ 18,202 | \$ (9,410) | \$ (31,778) |
| Adjusted Budget Amount | \$ 62,358 | \$ 80,560 | \$ 71,150 | \$ 39,372 |
| Please describe reason(s) for changes: | | \$18,202 Increase in Debt Services - Principal and Interest | (\$9,410) Decrease in Debt Services - Principal and Interest | (\$31,778) Decrease in Debt Services - Principal and Interest |
| Direct Support/Indirect Costs - Objects 7300-7399 | | | | |
| % Increase(Decrease) included in: | | % \$ - | % \$ - | % \$ - |
| Flat \$ Increase(Decrease) included in: | | \$ 867,687 | \$ (60,117) | \$ 194,721 |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ 867,687 | \$ (60,117) | \$ 194,721 |
| Adjusted Budget Amount | \$ 6,948,107 | \$ 7,815,794 | \$ 7,755,677 | \$ 7,950,398 |
| Please describe reason(s) for changes: | | Decrease in Expenses | Increase in Expenses | Decrease in Expenses |
| Other Financing Uses - Objects 7610-7699 | | | | |
| % Increase(Decrease) included in: | | % \$ - | % \$ - | % \$ - |
| Flat \$ Increase(Decrease) included in: | | \$ - | \$ - | \$ - |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ - | \$ - | \$ - |
| Adjusted Budget Amount | \$ 162,000 | \$ 162,000 | \$ 162,000 | \$ 162,000 |
| Please describe reason(s) for changes: | | N/A | N/A | N/A |
| Total Expenditures & Other Financing Uses | \$ 91,191,380 | \$ 106,447,800 | \$ 104,989,904 | \$ 108,034,346 |
| Please attach additional sheets as necessary. | | | | |
| Net Increase (Decrease) in Fund Balance | | \$ 2,291,088 | \$ (2,168,723) | \$ (5,959,343) |



2020-21 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 | |
|---|--|---------------|---------------|---------------|----------------|---------------|
| | 2020-21 | | 2021-22 | | 2022-23 | |
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)) | \$ 99,979,427 | \$ 30,947,189 | | | | |
| ENDING FUND BALANCE | \$ 97,267,299 | \$ 33,238,277 | \$ 99,069,566 | \$ 31,069,554 | \$ 102,946,467 | \$ 25,110,211 |
| COMPONENTS OF ENDING FUND BALANCE: | <u>Must Agree to Components of Fund Balance Form 01 pg 2</u> | | | | | |
| <u>Reserved Amounts</u> | | | | | | |
| Revolving Cash | 9711 2,825 | \$ - | \$ 2,825 | \$ - | \$ 2,825 | \$ - |
| Stores | 9712 - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prepaid Expenditures | 9713 - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Reserve (EC 42124) | 9730 - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legally Restricted Balances | 9740 - | \$ 33,615,685 | \$ - | \$ 31,069,554 | \$ - | \$ 25,110,211 |
| <u>Designated Amounts</u> | | | | | | |
| Designated for Economic Uncertainties | 9789 3,324,907 | \$ - | \$ 3,162,727 | \$ - | \$ 3,182,428 | \$ - |
| Total Other Designations | 9780 76,958,079 | \$ - | \$ 78,783,089 | \$ - | \$ 79,783,089 | \$ - |
| Undesignated/Unappropriated | 9790 16,981,488 | \$ (377,408) | \$ 17,120,925 | \$ - | \$ 19,978,125 | \$ - |

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: | | | |
|-------|---|-------------------------------|---|-------------------------------|--------------------------------|
| | | 2020-21 Original Budget | 2020-21 Board Approved Operating Budget | 2020-21 Actuals to Date | 2020-21 Projected Totals |
| 011 | General Fund/County School Service Fund | GS | GS | GS | GS |
| 081 | Student Activity Special Revenue Fund | | | | |
| 091 | Charter Schools Special Revenue Fund | G | G | G | G |
| 101 | Special Education Pass-Through Fund | G | G | G | G |
| 111 | Adult Education Fund | G | G | G | G |
| 121 | Child Development Fund | G | G | G | G |
| 131 | Cafeteria Special Revenue Fund | | | | |
| 141 | Deferred Maintenance Fund | | | | |
| 151 | Pupil Transportation Equipment Fund | | | | |
| 161 | Forest Reserve Fund | | | | |
| 171 | Special Reserve Fund for Other Than Capital Outlay Projects | | | | |
| 181 | School Bus Emissions Reduction Fund | | | | |
| 191 | Foundation Special Revenue Fund | | | | |
| 201 | Special Reserve Fund for Postemployment Benefits | | | | |
| 211 | Building Fund | | | | |
| 251 | Capital Facilities Fund | | | | |
| 301 | State School Building Lease-Purchase Fund | | | | |
| 351 | County School Facilities Fund | | | | |
| 401 | Special Reserve Fund for Capital Outlay Projects | | | | |
| 531 | Tax Override Fund | | | | |
| 561 | Debt Service Fund | | | | |
| 571 | Foundation Permanent Fund | | | | |
| 611 | Cafeteria Enterprise Fund | | | | |
| 621 | Charter Schools Enterprise Fund | | | | |
| 631 | Other Enterprise Fund | | | | |
| 661 | Warehouse Revolving Fund | | | | |
| 671 | Self-Insurance Fund | G | G | G | G |
| 711 | Retiree Benefit Fund | G | G | G | G |
| 731 | Foundation Private-Purpose Trust Fund | | | | |
| 761 | Warrant/Pass-Through Fund | | | | |
| 951 | Student Body 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 | 28,748,413.00 | 36,002,396.00 | 6,846,145.69 | 36,002,396.00 | 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 | 5,196,949.00 | 5,257,031.00 | 1,770,092.70 | 5,257,031.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 31,894,363.00 | 24,367,734.00 | 4,936,245.07 | 24,367,734.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 65,839,725.00 | 65,627,161.00 | 13,552,483.46 | 65,627,161.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 9,905,280.00 | 9,523,665.00 | 2,942,222.98 | 9,523,665.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 21,351,865.00 | 16,736,902.00 | 5,269,051.78 | 16,736,902.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 13,142,733.00 | 10,486,715.00 | 3,129,952.89 | 10,486,715.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,931,991.00 | 1,859,636.00 | 133,366.14 | 1,859,636.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 19,494,696.00 | 17,480,160.00 | 3,254,922.56 | 17,480,160.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 10,935,488.00 | 11,787,077.00 | 76,278.46 | 11,787,077.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 528,115.00 | 511,426.00 | 135,776.95 | 511,426.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (7,942,263.00) | (8,863,307.00) | (1,161,607.03) | (8,863,307.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 69,347,905.00 | 59,522,274.00 | 13,779,964.73 | 59,522,274.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,508,180.00) | 6,104,887.00 | (227,481.27) | 6,104,887.00 | | |
| 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 | 277,458.00 | 275,241.00 | 0.00 | 275,241.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 99,940.00 | 83,163.78 | 99,940.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (6,247,084.00) | (8,641,714.00) | (700,000.00) | (8,641,714.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (6,524,542.00) | (8,817,015.00) | (616,836.22) | (8,817,015.00) | | |

| 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) | | | (10,032,722.00) | (2,712,128.00) | (844,317.49) | (2,712,128.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 93,947,379.00 | 99,979,427.00 | | 99,979,426.36 | (0.64) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 93,947,379.00 | 99,979,427.00 | | 99,979,426.36 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 93,947,379.00 | 99,979,427.00 | | 99,979,426.36 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 83,914,657.00 | 97,267,299.00 | | 97,267,298.36 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,825.00 | 2,825.00 | | 2,825.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 65,246,563.00 | 76,958,079.00 | | 76,958,078.68 | | |
| QZABs | 0000 | 9780 | 1,182,443.00 | | | | | |
| Buildings | 0000 | 9780 | 8,463,507.00 | | | | | |
| CodeStack & Ed-Join | 0000 | 9780 | 2,799,254.00 | | | | | |
| Apprenticeship | 0000 | 9780 | 2,904,727.00 | | | | | |
| Deferred Maintenance | 0000 | 9780 | 11,098,624.00 | | | | | |
| Education Services | 0000 | 9780 | 277,849.00 | | | | | |
| Mandated Costs | 0000 | 9780 | 2,528,546.00 | | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | 35,405,339.00 | | | | | |
| Unrestricted Lottery | 1100 | 9780 | 586,274.00 | | | | | |
| QZABs | 0000 | 9780 | | 1,184,256.00 | | | | |
| Court/Community Schools | 0000 | 9780 | | 740,540.00 | | | | |
| Buildings | 0000 | 9780 | | 7,464,407.00 | | | | |
| CodeStack/Ed-Join | 0000 | 9780 | | 2,509,847.00 | | | | |
| Apprenticeship | 0000 | 9780 | | 2,868,522.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | 11,197,167.00 | | | | |
| Education Services | 0000 | 9780 | | 1,467,583.00 | | | | |
| Mandated Costs | 0000 | 9780 | | 2,558,546.00 | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | 46,298,057.00 | | | | |
| Unrestricted Lottery | 1100 | 9780 | | 669,154.00 | | | | |
| QZABs | 0000 | 9780 | | | | 1,184,256.00 | | |
| Court/Community Schools | 0000 | 9780 | | | | 740,540.00 | | |
| Buildings | 0000 | 9780 | | | | 7,464,407.00 | | |
| CodeStack & Ed-Join | 0000 | 9780 | | | | 2,509,847.00 | | |
| Apprenticeship | 0000 | 9780 | | | | 2,868,522.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 11,197,167.00 | | |
| Education Services | 0000 | 9780 | | | | 1,467,583.00 | | |
| Mandated Costs | 0000 | 9780 | | | | 2,558,546.00 | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | | | 46,298,057.00 | | |
| Unrestricted Lottery | 1100 | 9780 | | | | 669,153.68 | | |

| Description | Resource Codes | 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) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,216,335.00 | 3,324,907.00 | | 3,324,907.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 15,448,934.00 | 16,981,488.00 | | 16,981,487.68 | | |

| Description | Resource Codes | 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 | 14,205,145.00 | 19,847,926.00 | 5,045,680.00 | 19,847,926.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 5,242,098.00 | 6,956,182.00 | 1,597,365.00 | 6,956,182.00 | 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 | 88,943.00 | 84,432.00 | 0.00 | 84,432.00 | 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 | 10,783,421.00 | 11,512,896.00 | 70,949.48 | 11,512,896.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 550,299.00 | 611,161.00 | 0.00 | 611,161.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 8,679.00 | 10,156.00 | 479.88 | 10,156.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 239,765.00 | 378,211.00 | 131,671.33 | 378,211.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 2,954,437.00 | 2,774,151.00 | 0.00 | 2,774,151.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 548,116.00 | 561,246.00 | 0.00 | 561,246.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 34,620,918.00 | 42,736,376.00 | 6,846,145.69 | 42,736,376.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 3,385,625.00 | 4,439,011.00 | 0.00 | 4,439,011.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (5,242,098.00) | (6,956,182.00) | 0.00 | (6,956,182.00) | 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 | (4,016,032.00) | (4,216,809.00) | 0.00 | (4,216,809.00) | 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 | | | 28,748,413.00 | 36,002,396.00 | 6,846,145.69 | 36,002,396.00 | 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, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 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 | 4,548,379.00 | 4,547,822.00 | 1,725,725.00 | 4,547,822.00 | 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 | 261,803.00 | 261,803.00 | 0.00 | 261,803.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 298,405.00 | 343,242.00 | (6,551.21) | 343,242.00 | 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 | | | | | | |
| All Other State Revenue | All Other | 8590 | 88,362.00 | 104,164.00 | 50,918.91 | 104,164.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 5,196,949.00 | 5,257,031.00 | 1,770,092.70 | 5,257,031.00 | 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 | 11,028.00 | 11,028.00 | 0.00 | 11,028.00 | 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 | 2,441,997.00 | 2,449,653.00 | 113,189.32 | 2,449,653.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,199,714.00 | 1,199,714.00 | 317,121.04 | 1,199,714.00 | 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 | 4,282,534.00 | 2,558,734.00 | 1,337,607.00 | 2,558,734.00 | 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 | 14,578,560.00 | 8,220,804.00 | 2,436,432.30 | 8,220,804.00 | 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 | 2,373.41 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 9,380,530.00 | 9,927,801.00 | 729,522.00 | 9,927,801.00 | 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 | | | 31,894,363.00 | 24,367,734.00 | 4,936,245.07 | 24,367,734.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 65,839,725.00 | 65,627,161.00 | 13,552,483.46 | 65,627,161.00 | 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 | 6,091,833.00 | 5,744,391.00 | 1,625,485.27 | 5,744,391.00 | 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 | 3,808,447.00 | 3,774,274.00 | 1,314,893.96 | 3,774,274.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 5,000.00 | 5,000.00 | 1,843.75 | 5,000.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 9,905,280.00 | 9,523,665.00 | 2,942,222.98 | 9,523,665.00 | 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 | 1,642,812.00 | 1,462,587.00 | 138,819.57 | 1,462,587.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 8,741,014.00 | 6,477,074.00 | 2,230,192.68 | 6,477,074.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 9,807,636.00 | 7,817,829.00 | 2,627,079.79 | 7,817,829.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,160,403.00 | 979,412.00 | 272,959.74 | 979,412.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 21,351,865.00 | 16,736,902.00 | 5,269,051.78 | 16,736,902.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,858,269.00 | 1,535,109.00 | 371,672.20 | 1,535,109.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 4,384,606.00 | 3,182,609.00 | 945,163.17 | 3,182,609.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,660,167.00 | 1,324,084.00 | 415,554.21 | 1,324,084.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 4,010,913.00 | 3,431,662.00 | 1,088,633.44 | 3,431,662.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 56,524.00 | 14,434.00 | 4,072.15 | 14,434.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 560,233.00 | 470,879.00 | 147,318.23 | 470,879.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 153,752.00 | 130,787.00 | 41,094.06 | 130,787.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 419,974.00 | 358,856.00 | 110,234.33 | 358,856.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 38,295.00 | 38,295.00 | 6,211.10 | 38,295.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 13,142,733.00 | 10,486,715.00 | 3,129,952.89 | 10,486,715.00 | 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 | 40,533.00 | 28,269.00 | (1,106.97) | 28,269.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,470,354.00 | 1,494,078.00 | 105,693.83 | 1,494,078.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 420,854.00 | 337,039.00 | 28,779.28 | 337,039.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,931,991.00 | 1,859,636.00 | 133,366.14 | 1,859,636.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 6,788,656.00 | 6,788,656.00 | (31,362.83) | 6,788,656.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 705,113.00 | 302,116.00 | (1,722.23) | 302,116.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 106,501.00 | 108,196.00 | 36,908.42 | 108,196.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 321,343.00 | 332,818.00 | 584,893.00 | 332,818.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 883,106.00 | 888,537.00 | 248,760.96 | 888,537.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,391,946.00 | 2,864,097.00 | 383,700.24 | 2,864,097.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (2,738,421.00) | (2,439,590.00) | (47,362.13) | (2,439,590.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 9,224.00 | 3,224.00 | (270.04) | 3,224.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,443,050.00 | 8,070,523.00 | 2,034,315.67 | 8,070,523.00 | 0.00 | 0.0% |
| Communications | | 5900 | 584,178.00 | 561,583.00 | 47,061.50 | 561,583.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 19,494,696.00 | 17,480,160.00 | 3,254,922.56 | 17,480,160.00 | 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 | 173,683.00 | 179,163.00 | 0.00 | 179,163.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 10,339,610.00 | 11,077,929.00 | (6,885.32) | 11,077,929.00 | 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 | 321,195.00 | 417,840.00 | 83,163.78 | 417,840.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 101,000.00 | 112,145.00 | 0.00 | 112,145.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 10,935,488.00 | 11,787,077.00 | 76,278.46 | 11,787,077.00 | 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 | 86,645.00 | 84,323.00 | 38,789.26 | 84,323.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 441,470.00 | 427,103.00 | 96,987.69 | 427,103.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 528,115.00 | 511,426.00 | 135,776.95 | 511,426.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (6,948,107.00) | (7,815,712.00) | (945,750.66) | (7,815,712.00) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (994,156.00) | (1,047,595.00) | (215,856.37) | (1,047,595.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (7,942,263.00) | (8,863,307.00) | (1,161,607.03) | (8,863,307.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 69,347,905.00 | 59,522,274.00 | 13,779,964.73 | 59,522,274.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 22,046.00 | 19,829.00 | 0.00 | 19,829.00 | 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 | 255,412.00 | 255,412.00 | 0.00 | 255,412.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 277,458.00 | 275,241.00 | 0.00 | 275,241.00 | 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 | 99,940.00 | 83,163.78 | 99,940.00 | 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 | 99,940.00 | 83,163.78 | 99,940.00 | 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 | (6,433,559.00) | (8,841,639.00) | (700,000.00) | (8,841,639.00) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 186,475.00 | 199,925.00 | 0.00 | 199,925.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (6,247,084.00) | (8,641,714.00) | (700,000.00) | (8,641,714.00) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (6,524,542.00) | (8,817,015.00) | (616,836.22) | (8,817,015.00) | 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 | 4,016,032.00 | 4,216,809.00 | 0.00 | 4,216,809.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 11,815,530.00 | 16,223,258.00 | 4,733,635.32 | 16,223,258.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 15,471,926.00 | 18,818,123.00 | 3,652,749.24 | 18,818,123.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 52,469,209.00 | 60,838,984.00 | 17,651,047.28 | 60,838,984.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 83,772,697.00 | 100,097,174.00 | 26,037,431.84 | 100,097,174.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 20,230,668.00 | 20,599,945.00 | 5,681,602.72 | 20,599,945.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 23,518,351.00 | 27,742,300.00 | 7,442,869.24 | 27,742,300.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 18,613,727.00 | 19,602,043.00 | 4,759,158.55 | 19,602,043.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,353,527.00 | 6,628,604.00 | 1,259,235.69 | 6,628,604.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 18,749,182.00 | 21,924,916.00 | 1,671,498.82 | 21,924,916.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 553,460.00 | 1,891,638.00 | 116,694.16 | 1,891,638.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 62,358.00 | 80,560.00 | 29,311.48 | 80,560.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 6,948,107.00 | 7,815,794.00 | 945,750.66 | 7,815,794.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 91,029,380.00 | 106,285,800.00 | 21,906,121.32 | 106,285,800.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (7,256,683.00) | (6,188,626.00) | 4,131,310.52 | (6,188,626.00) | | |
| 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 | 162,000.00 | 0.00 | 162,000.00 | 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 | 6,247,084.00 | 8,641,714.00 | 700,000.00 | 8,641,714.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 6,085,084.00 | 8,479,714.00 | 700,000.00 | 8,479,714.00 | | |

| 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) | | | (1,171,599.00) | 2,291,088.00 | 4,831,310.52 | 2,291,088.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 31,073,213.00 | 30,947,189.00 | | 30,947,189.50 | 0.50 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 31,073,213.00 | 30,947,189.00 | | 30,947,189.50 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,073,213.00 | 30,947,189.00 | | 30,947,189.50 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 29,901,614.00 | 33,238,277.00 | | 33,238,277.50 | | |
| 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 | 29,901,614.00 | 33,615,685.00 | | 33,615,685.24 | | |
| 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 | (377,408.00) | | (377,407.74) | | |

| Description | Resource Codes | 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 | 4,016,032.00 | 4,216,809.00 | 0.00 | 4,216,809.00 | 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 | | | 4,016,032.00 | 4,216,809.00 | 0.00 | 4,216,809.00 | 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 | 1,421,932.00 | 1,421,932.00 | 0.00 | 1,421,932.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 1,012,101.00 | 1,028,296.00 | 0.00 | 1,028,296.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 202,853.00 | 152,028.00 | 0.00 | 152,028.00 | 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 | 939,025.00 | 1,020,191.00 | 25,935.60 | 1,020,191.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 698,316.00 | 449,657.00 | 46,263.58 | 449,657.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 63,136.00 | 61,824.00 | 0.00 | 61,824.00 | 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 | 0.00 | 82,525.00 | 3,233.37 | 82,525.00 | 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, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, | | | | | | | |
| Other NCLB / Every Student Succeeds Act | 5630 | 8290 | 5,031,122.00 | 5,160,437.00 | 128,412.00 | 5,160,437.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 23,089.00 | 0.00 | 23,089.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,447,045.00 | 6,823,279.00 | 4,529,790.77 | 6,823,279.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 11,815,530.00 | 16,223,258.00 | 4,733,635.32 | 16,223,258.00 | 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 | 3,183,930.00 | 4,007,652.00 | 909,806.00 | 4,007,652.00 | 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 | 255,286.00 | 255,286.00 | 71,480.00 | 255,286.00 | 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 | 22,513.00 | 19,025.00 | 0.02 | 19,025.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 105,319.00 | 107,510.00 | (6,756.76) | 107,510.00 | 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 | 2,517,939.00 | 2,734,718.00 | 0.00 | 2,734,718.00 | 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 | 1,340.00 | 27,958.00 | 26,774.70 | 27,958.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 474,506.00 | 488,233.00 | 104,550.26 | 488,233.00 | 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% |
| All Other State Revenue | All Other | 8590 | 8,911,093.00 | 11,177,741.00 | 2,546,895.02 | 11,177,741.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 15,471,926.00 | 18,818,123.00 | 3,652,749.24 | 18,818,123.00 | 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 | 19,750.00 | 0.00 | 19,750.00 | 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 | 45,387.00 | 45,387.00 | 8,416.00 | 45,387.00 | 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 | 873,812.00 | 857,012.00 | 55,365.00 | 857,012.00 | 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 | 13,249,887.00 | 22,419,380.00 | 6,528,630.28 | 22,419,380.00 | 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 | 6,040,115.00 | 6,554,076.00 | 1,909,958.00 | 6,554,076.00 | 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 | 32,060,366.00 | 30,768,237.00 | 9,148,678.00 | 30,768,237.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 52,469,209.00 | 60,838,984.00 | 17,651,047.28 | 60,838,984.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 83,772,697.00 | 100,097,174.00 | 26,037,431.84 | 100,097,174.00 | 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 | 12,527,835.00 | 12,692,287.00 | 3,183,549.99 | 12,692,287.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,594,221.00 | 1,565,347.00 | 517,497.49 | 1,565,347.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 6,040,212.00 | 6,273,911.00 | 1,978,777.74 | 6,273,911.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 68,400.00 | 68,400.00 | 1,777.50 | 68,400.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 20,230,668.00 | 20,599,945.00 | 5,681,602.72 | 20,599,945.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 9,305,167.00 | 9,196,161.00 | 1,903,286.95 | 9,196,161.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 874,125.00 | 959,119.00 | 199,376.93 | 959,119.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,190,399.00 | 4,178,907.00 | 1,454,081.32 | 4,178,907.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 3,199,023.00 | 5,205,701.00 | 1,732,544.15 | 5,205,701.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 7,949,637.00 | 8,202,412.00 | 2,153,579.89 | 8,202,412.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 23,518,351.00 | 27,742,300.00 | 7,442,869.24 | 27,742,300.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 5,055,349.00 | 4,688,080.00 | 722,209.62 | 4,688,080.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 4,814,040.00 | 5,183,375.00 | 1,377,829.64 | 5,183,375.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,051,403.00 | 2,380,027.00 | 658,388.71 | 2,380,027.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 5,147,565.00 | 5,632,563.00 | 1,535,852.77 | 5,632,563.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 21,522.00 | 23,839.00 | 6,575.62 | 23,839.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 776,693.00 | 860,173.00 | 235,252.15 | 860,173.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 213,177.00 | 239,525.00 | 65,618.96 | 239,525.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 533,978.00 | 594,461.00 | 157,431.08 | 594,461.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 18,613,727.00 | 19,602,043.00 | 4,759,158.55 | 19,602,043.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 29,664.00 | 34,848.00 | 0.00 | 34,848.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 107,391.00 | 144,752.00 | 12,093.24 | 144,752.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,876,553.00 | 5,366,787.00 | 964,085.68 | 5,366,787.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 301,919.00 | 1,044,217.00 | 279,838.95 | 1,044,217.00 | 0.00 | 0.0% |
| Food | | 4700 | 38,000.00 | 38,000.00 | 3,217.82 | 38,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,353,527.00 | 6,628,604.00 | 1,259,235.69 | 6,628,604.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 7,403,854.00 | 7,233,847.00 | 653,802.51 | 7,233,847.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 816,820.00 | 773,446.00 | 2,428.56 | 773,446.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 79,907.00 | 82,737.00 | 25,272.96 | 82,737.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 179,801.00 | 197,359.00 | 0.00 | 197,359.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 424,347.00 | 449,714.00 | 79,225.28 | 449,714.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,183,913.00 | 3,082,160.00 | 251,729.27 | 3,082,160.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 2,738,421.00 | 2,439,590.00 | 47,362.13 | 2,439,590.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 15,789.00 | 15,789.00 | 0.00 | 15,789.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,650,855.00 | 7,034,540.00 | 561,602.50 | 7,034,540.00 | 0.00 | 0.0% |
| Communications | | 5900 | 255,475.00 | 615,734.00 | 50,075.61 | 615,734.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 18,749,182.00 | 21,924,916.00 | 1,671,498.82 | 21,924,916.00 | 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 | 16,684.00 | 48,800.00 | 0.00 | 48,800.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 344,783.00 | 473,598.00 | 0.00 | 473,598.00 | 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 | 191,993.00 | 1,369,240.00 | 116,694.16 | 1,369,240.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 553,460.00 | 1,891,638.00 | 116,694.16 | 1,891,638.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 7,302.00 | 9,647.00 | 3,498.65 | 9,647.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 55,056.00 | 70,913.00 | 25,812.83 | 70,913.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 62,358.00 | 80,560.00 | 29,311.48 | 80,560.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 6,948,107.00 | 7,815,712.00 | 945,750.66 | 7,815,712.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 82.00 | 0.00 | 82.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 6,948,107.00 | 7,815,794.00 | 945,750.66 | 7,815,794.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 91,029,380.00 | 106,285,800.00 | 21,906,121.32 | 106,285,800.00 | 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 | 162,000.00 | 0.00 | 162,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 162,000.00 | 162,000.00 | 0.00 | 162,000.00 | 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 | 6,433,559.00 | 8,841,639.00 | 700,000.00 | 8,841,639.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (186,475.00) | (199,925.00) | 0.00 | (199,925.00) | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 6,247,084.00 | 8,641,714.00 | 700,000.00 | 8,641,714.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 6,085,084.00 | 8,479,714.00 | 700,000.00 | 8,479,714.00 | 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 | 32,764,445.00 | 40,219,205.00 | 6,846,145.69 | 40,219,205.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 11,815,530.00 | 16,223,258.00 | 4,733,635.32 | 16,223,258.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 20,668,875.00 | 24,075,154.00 | 5,422,841.94 | 24,075,154.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 84,363,572.00 | 85,206,718.00 | 22,587,292.35 | 85,206,718.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 149,612,422.00 | 165,724,335.00 | 39,589,915.30 | 165,724,335.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 30,135,948.00 | 30,123,610.00 | 8,623,825.70 | 30,123,610.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 44,870,216.00 | 44,479,202.00 | 12,711,921.02 | 44,479,202.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 31,756,460.00 | 30,088,758.00 | 7,889,111.44 | 30,088,758.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 4,285,518.00 | 8,488,240.00 | 1,392,601.83 | 8,488,240.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 38,243,878.00 | 39,405,076.00 | 4,926,421.38 | 39,405,076.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 11,488,948.00 | 13,678,715.00 | 192,972.62 | 13,678,715.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 590,473.00 | 591,986.00 | 165,088.43 | 591,986.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (994,156.00) | (1,047,513.00) | (215,856.37) | (1,047,513.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 160,377,285.00 | 165,808,074.00 | 35,686,086.05 | 165,808,074.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (10,764,863.00) | (83,739.00) | 3,903,829.25 | (83,739.00) | | |
| 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 | 439,458.00 | 437,241.00 | 0.00 | 437,241.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 99,940.00 | 83,163.78 | 99,940.00 | 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 | | | (439,458.00) | (337,301.00) | 83,163.78 | (337,301.00) | | |

| 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) | | | (11,204,321.00) | (421,040.00) | 3,986,993.03 | (421,040.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 125,020,592.00 | 130,926,616.00 | | 130,926,615.86 | (0.14) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 125,020,592.00 | 130,926,616.00 | | 130,926,615.86 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 125,020,592.00 | 130,926,616.00 | | 130,926,615.86 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 113,816,271.00 | 130,505,576.00 | | 130,505,575.86 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,825.00 | 2,825.00 | | 2,825.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 29,901,614.00 | 33,615,685.00 | | 33,615,685.24 | | |
| 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 | 65,246,563.00 | 76,958,079.00 | | 76,958,078.68 | | |
| QZABs | 0000 | 9780 | 1,182,443.00 | | | | | |
| Buildings | 0000 | 9780 | 8,463,507.00 | | | | | |
| CodeStack & Ed-Join | 0000 | 9780 | 2,799,254.00 | | | | | |
| Apprenticeship | 0000 | 9780 | 2,904,727.00 | | | | | |
| Deferred Maintenance | 0000 | 9780 | 11,098,624.00 | | | | | |
| Education Services | 0000 | 9780 | 277,849.00 | | | | | |
| Mandated Costs | 0000 | 9780 | 2,528,546.00 | | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | 35,405,339.00 | | | | | |
| Unrestricted Lottery | 1100 | 9780 | 586,274.00 | | | | | |
| QZABs | 0000 | 9780 | | 1,184,256.00 | | | | |
| Court/Community Schools | 0000 | 9780 | | 740,540.00 | | | | |
| Buildings | 0000 | 9780 | | 7,464,407.00 | | | | |
| CodeStack/Ed-Join | 0000 | 9780 | | 2,509,847.00 | | | | |
| Apprenticeship | 0000 | 9780 | | 2,868,522.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | 11,197,167.00 | | | | |
| Education Services | 0000 | 9780 | | 1,467,583.00 | | | | |
| Mandated Costs | 0000 | 9780 | | 2,558,546.00 | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | 46,298,057.00 | | | | |
| Unrestricted Lottery | 1100 | 9780 | | 669,154.00 | | | | |
| QZABs | 0000 | 9780 | | | | 1,184,256.00 | | |
| Court/Community Schools | 0000 | 9780 | | | | 740,540.00 | | |
| Buildings | 0000 | 9780 | | | | 7,464,407.00 | | |
| CodeStack & Ed-Join | 0000 | 9780 | | | | 2,509,847.00 | | |
| Apprenticeship | 0000 | 9780 | | | | 2,868,522.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 11,197,167.00 | | |
| Education Services | 0000 | 9780 | | | | 1,467,583.00 | | |
| Mandated Costs | 0000 | 9780 | | | | 2,558,546.00 | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | | | 46,298,057.00 | | |
| Unrestricted Lottery | 1100 | 9780 | | | | 669,153.68 | | |

| Description | Resource Codes | 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) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,216,335.00 | 3,324,907.00 | | 3,324,907.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 15,448,934.00 | 16,604,080.00 | | 16,604,079.94 | | |

| Description | Resource Codes | 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 | 14,205,145.00 | 19,847,926.00 | 5,045,680.00 | 19,847,926.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 5,242,098.00 | 6,956,182.00 | 1,597,365.00 | 6,956,182.00 | 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 | 88,943.00 | 84,432.00 | 0.00 | 84,432.00 | 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 | 10,783,421.00 | 11,512,896.00 | 70,949.48 | 11,512,896.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 550,299.00 | 611,161.00 | 0.00 | 611,161.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 8,679.00 | 10,156.00 | 479.88 | 10,156.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 239,765.00 | 378,211.00 | 131,671.33 | 378,211.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 2,954,437.00 | 2,774,151.00 | 0.00 | 2,774,151.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 548,116.00 | 561,246.00 | 0.00 | 561,246.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 34,620,918.00 | 42,736,376.00 | 6,846,145.69 | 42,736,376.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 3,385,625.00 | 4,439,011.00 | 0.00 | 4,439,011.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (5,242,098.00) | (6,956,182.00) | 0.00 | (6,956,182.00) | 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 | | | 32,764,445.00 | 40,219,205.00 | 6,846,145.69 | 40,219,205.00 | 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 | 1,421,932.00 | 1,421,932.00 | 0.00 | 1,421,932.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 1,012,101.00 | 1,028,296.00 | 0.00 | 1,028,296.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 202,853.00 | 152,028.00 | 0.00 | 152,028.00 | 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 | 939,025.00 | 1,020,191.00 | 25,935.60 | 1,020,191.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 698,316.00 | 449,657.00 | 46,263.58 | 449,657.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 63,136.00 | 61,824.00 | 0.00 | 61,824.00 | 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 | 0.00 | 82,525.00 | 3,233.37 | 82,525.00 | 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, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, | | | | | | | |
| Other NCLB / Every Student Succeeds Act | 5630 | 8290 | 5,031,122.00 | 5,160,437.00 | 128,412.00 | 5,160,437.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 23,089.00 | 0.00 | 23,089.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,447,045.00 | 6,823,279.00 | 4,529,790.77 | 6,823,279.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 11,815,530.00 | 16,223,258.00 | 4,733,635.32 | 16,223,258.00 | 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 | 3,183,930.00 | 4,007,652.00 | 909,806.00 | 4,007,652.00 | 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 | 4,803,665.00 | 4,803,108.00 | 1,797,205.00 | 4,803,108.00 | 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 | 22,513.00 | 19,025.00 | 0.02 | 19,025.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 261,803.00 | 261,803.00 | 0.00 | 261,803.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materie | | 8560 | 403,724.00 | 450,752.00 | (13,307.97) | 450,752.00 | 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 | 2,517,939.00 | 2,734,718.00 | 0.00 | 2,734,718.00 | 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 | 1,340.00 | 27,958.00 | 26,774.70 | 27,958.00 | 0.00 | 0.0% |
| | 6650, 6680, 6685, 6690, 6695 | | | | | | | |
| Drug/Alcohol/Tobacco Funds | | 8590 | 474,506.00 | 488,233.00 | 104,550.26 | 488,233.00 | 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% |
| All Other State Revenue | All Other | 8590 | 8,999,455.00 | 11,281,905.00 | 2,597,813.93 | 11,281,905.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 20,668,875.00 | 24,075,154.00 | 5,422,841.94 | 24,075,154.00 | 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 | 11,028.00 | 11,028.00 | 0.00 | 11,028.00 | 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 | 19,750.00 | 0.00 | 19,750.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 2,441,997.00 | 2,449,653.00 | 113,189.32 | 2,449,653.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,245,101.00 | 1,245,101.00 | 325,537.04 | 1,245,101.00 | 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 | 5,156,346.00 | 3,415,746.00 | 1,392,972.00 | 3,415,746.00 | 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 | 27,828,447.00 | 30,640,184.00 | 8,965,062.58 | 30,640,184.00 | 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 | 2,373.41 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 15,420,645.00 | 16,481,877.00 | 2,639,480.00 | 16,481,877.00 | 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 | 32,060,366.00 | 30,768,237.00 | 9,148,678.00 | 30,768,237.00 | 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 | | | 84,363,572.00 | 85,206,718.00 | 22,587,292.35 | 85,206,718.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 149,612,422.00 | 165,724,335.00 | 39,589,915.30 | 165,724,335.00 | 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 | 18,619,668.00 | 18,436,678.00 | 4,809,035.26 | 18,436,678.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,594,221.00 | 1,565,347.00 | 517,497.49 | 1,565,347.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 9,848,659.00 | 10,048,185.00 | 3,293,671.70 | 10,048,185.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 73,400.00 | 73,400.00 | 3,621.25 | 73,400.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 30,135,948.00 | 30,123,610.00 | 8,623,825.70 | 30,123,610.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 9,305,167.00 | 9,196,161.00 | 1,903,286.95 | 9,196,161.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 2,516,937.00 | 2,421,706.00 | 338,196.50 | 2,421,706.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 10,931,413.00 | 10,655,981.00 | 3,684,274.00 | 10,655,981.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 13,006,659.00 | 13,023,530.00 | 4,359,623.94 | 13,023,530.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 9,110,040.00 | 9,181,824.00 | 2,426,539.63 | 9,181,824.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 44,870,216.00 | 44,479,202.00 | 12,711,921.02 | 44,479,202.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 6,913,618.00 | 6,223,189.00 | 1,093,881.82 | 6,223,189.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 9,198,646.00 | 8,365,984.00 | 2,322,992.81 | 8,365,984.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,711,570.00 | 3,704,111.00 | 1,073,942.92 | 3,704,111.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 9,158,478.00 | 9,064,225.00 | 2,624,486.21 | 9,064,225.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 78,046.00 | 38,273.00 | 10,647.77 | 38,273.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,336,926.00 | 1,331,052.00 | 382,570.38 | 1,331,052.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 366,929.00 | 370,312.00 | 106,713.02 | 370,312.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 953,952.00 | 953,317.00 | 267,665.41 | 953,317.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 38,295.00 | 38,295.00 | 6,211.10 | 38,295.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 31,756,460.00 | 30,088,758.00 | 7,889,111.44 | 30,088,758.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 29,914.00 | 35,098.00 | 0.00 | 35,098.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 147,924.00 | 173,021.00 | 10,986.27 | 173,021.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,346,907.00 | 6,860,865.00 | 1,069,779.51 | 6,860,865.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 722,773.00 | 1,381,256.00 | 308,618.23 | 1,381,256.00 | 0.00 | 0.0% |
| Food | | 4700 | 38,000.00 | 38,000.00 | 3,217.82 | 38,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,285,518.00 | 8,488,240.00 | 1,392,601.83 | 8,488,240.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 14,192,510.00 | 14,022,503.00 | 622,439.68 | 14,022,503.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,521,933.00 | 1,075,562.00 | 706.33 | 1,075,562.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 186,408.00 | 190,933.00 | 62,181.38 | 190,933.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 501,144.00 | 530,177.00 | 584,893.00 | 530,177.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,307,453.00 | 1,338,251.00 | 327,986.24 | 1,338,251.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,575,859.00 | 5,946,257.00 | 635,429.51 | 5,946,257.00 | 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 | 25,013.00 | 19,013.00 | (270.04) | 19,013.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 13,093,905.00 | 15,105,063.00 | 2,595,918.17 | 15,105,063.00 | 0.00 | 0.0% |
| Communications | | 5900 | 839,653.00 | 1,177,317.00 | 97,137.11 | 1,177,317.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 38,243,878.00 | 39,405,076.00 | 4,926,421.38 | 39,405,076.00 | 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 | 190,367.00 | 227,963.00 | 0.00 | 227,963.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 10,684,393.00 | 11,551,527.00 | (6,885.32) | 11,551,527.00 | 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 | 513,188.00 | 1,787,080.00 | 199,857.94 | 1,787,080.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 101,000.00 | 112,145.00 | 0.00 | 112,145.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 11,488,948.00 | 13,678,715.00 | 192,972.62 | 13,678,715.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 93,947.00 | 93,970.00 | 42,287.91 | 93,970.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 496,526.00 | 498,016.00 | 122,800.52 | 498,016.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 590,473.00 | 591,986.00 | 165,088.43 | 591,986.00 | 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 | (994,156.00) | (1,047,513.00) | (215,856.37) | (1,047,513.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (994,156.00) | (1,047,513.00) | (215,856.37) | (1,047,513.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 160,377,285.00 | 165,808,074.00 | 35,686,086.05 | 165,808,074.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 22,046.00 | 19,829.00 | 0.00 | 19,829.00 | 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 | 417,412.00 | 417,412.00 | 0.00 | 417,412.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 439,458.00 | 437,241.00 | 0.00 | 437,241.00 | 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 | 99,940.00 | 83,163.78 | 99,940.00 | 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 | 99,940.00 | 83,163.78 | 99,940.00 | 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) | | | (439,458.00) | (337,301.00) | 83,163.78 | (337,301.00) | 0.00 | 0.0% |

| Resource | Description | 2020-21 Projected Year Totals |
|---------------------------|--|--|
| 3210 | Elementary and Secondary School Emergen | 773,314.00 |
| 5640 | Medi-Cal Billing Option | 568,358.13 |
| 6300 | Lottery: Instructional Materials | 639,805.66 |
| 6355 | Direct Support Professional Training Program | 58,308.30 |
| 6500 | Special Education | 17,248,611.86 |
| 6512 | Special Ed: Mental Health Services | 542,630.75 |
| 7085 | Learning Communities for School Success P | 0.32 |
| 7311 | Classified School Employee Professional De | 72,218.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 0.07 |
| 7510 | Low-Performing Students Block Grant | 2,326.00 |
| 9010 | Other Restricted Local | 13,710,112.15 |
| Total, Restricted Balance | | <u>33,615,685.24</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 | 28,530,891.00 | 29,111,302.00 | 6,205,577.00 | 29,111,302.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 170,123.00 | 381,144.00 | 227,197.00 | 381,144.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,519,293.00 | 1,665,669.00 | 226,686.00 | 1,665,669.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 74,991.00 | 75,867.00 | 16,836.41 | 75,867.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 30,295,298.00 | 31,233,982.00 | 6,676,296.41 | 31,233,982.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 11,370,337.00 | 11,145,784.00 | 3,447,986.83 | 11,145,784.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,601,306.00 | 3,351,662.00 | 1,074,158.16 | 3,351,662.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 6,816,424.00 | 6,297,919.00 | 1,628,283.09 | 6,297,919.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,451,373.00 | 1,383,397.00 | 138,623.86 | 1,383,397.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,212,820.00 | 9,385,176.00 | 941,954.36 | 9,385,176.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 24,994.00 | 24,994.00 | 0.00 | 24,994.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 18,345.00 | 22,773.00 | 6,917.18 | 22,773.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 29,594.00 | 52,726.00 | 2,495.87 | 52,726.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 32,525,193.00 | 31,664,431.00 | 7,240,419.35 | 31,664,431.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,229,895.00) | (430,449.00) | (564,122.94) | (430,449.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 162,000.00 | 162,000.00 | 0.00 | 162,000.00 | 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 | 162,000.00 | 0.00 | 162,000.00 | | |

| 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) | | | (2,067,895.00) | (268,449.00) | (564,122.94) | (268,449.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,372,848.00 | 7,177,869.00 | | 7,177,869.56 | 0.56 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,372,848.00 | 7,177,869.00 | | 7,177,869.56 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,372,848.00 | 7,177,869.00 | | 7,177,869.56 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,304,953.00 | 6,909,420.00 | | 6,909,420.56 | | |
| 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 | | | 24,798.00 | 114,365.00 | | 114,365.79 | | |
| 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 | 4,280,155.00 | 6,795,055.00 | | 6,795,054.77 | | |
| 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 | 18,396,705.00 | 18,454,499.00 | 4,897,778.00 | 18,454,499.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,552,823.00 | 4,343,758.00 | 1,298,678.00 | 4,343,758.00 | 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 | 1,856,473.00 | 2,517,171.00 | 0.00 | 2,517,171.00 | 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 | 3,724,890.00 | 3,795,874.00 | 9,121.00 | 3,795,874.00 | 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 | | | 28,530,891.00 | 29,111,302.00 | 6,205,577.00 | 29,111,302.00 | 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, 4037, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 170,123.00 | 196,478.00 | 42,531.00 | 196,478.00 | 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 | 184,666.00 | 184,666.00 | 184,666.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 170,123.00 | 381,144.00 | 227,197.00 | 381,144.00 | 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 | 100,382.00 | 100,382.00 | 0.00 | 100,382.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 602,558.00 | 526,248.00 | 0.00 | 526,248.00 | 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% |
| All Other State Revenue | All Other | 8590 | 816,353.00 | 1,039,039.00 | 226,686.00 | 1,039,039.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,519,293.00 | 1,665,669.00 | 226,686.00 | 1,665,669.00 | 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 | 51,991.00 | 51,991.00 | 15,961.00 | 51,991.00 | 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 | 23,000.00 | 23,876.00 | 875.41 | 23,876.00 | 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 | | | 74,991.00 | 75,867.00 | 16,836.41 | 75,867.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 30,295,298.00 | 31,233,982.00 | 6,676,296.41 | 31,233,982.00 | | |

| 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 | 9,946,440.00 | 9,818,743.00 | 2,971,036.15 | 9,818,743.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 229,867.00 | 223,982.00 | 76,553.74 | 223,982.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,194,030.00 | 1,103,059.00 | 400,396.94 | 1,103,059.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 11,370,337.00 | 11,145,784.00 | 3,447,986.83 | 11,145,784.00 | 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 | 118,804.00 | 107,562.00 | 36,040.59 | 107,562.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 569,083.00 | 536,438.00 | 192,820.58 | 536,438.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,736,125.00 | 1,679,329.00 | 569,949.11 | 1,679,329.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,177,294.00 | 1,028,333.00 | 275,347.88 | 1,028,333.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,601,306.00 | 3,351,662.00 | 1,074,158.16 | 3,351,662.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,760,032.00 | 2,494,834.00 | 495,769.34 | 2,494,834.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 843,687.00 | 712,121.00 | 216,357.20 | 712,121.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 449,323.00 | 423,689.00 | 133,910.37 | 423,689.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 2,184,216.00 | 2,106,649.00 | 615,107.05 | 2,106,649.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 7,504.00 | 7,280.00 | 2,266.63 | 7,280.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 268,371.00 | 259,874.00 | 81,059.07 | 259,874.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 73,928.00 | 72,500.00 | 22,611.04 | 72,500.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 229,363.00 | 220,972.00 | 61,202.39 | 220,972.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,816,424.00 | 6,297,919.00 | 1,628,283.09 | 6,297,919.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 123,318.00 | 36,777.00 | 0.00 | 36,777.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 200,500.00 | 200,813.00 | 973.46 | 200,813.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 808,918.00 | 856,827.00 | 116,609.56 | 856,827.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 318,637.00 | 288,980.00 | 21,040.84 | 288,980.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,451,373.00 | 1,383,397.00 | 138,623.86 | 1,383,397.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 92,900.00 | 92,900.00 | (6,522.72) | 92,900.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 108,528.00 | 27,795.00 | 290.58 | 27,795.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 23,036.00 | 23,259.00 | 4,929.16 | 23,259.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 163,172.00 | 169,967.00 | 350.00 | 169,967.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 655,963.00 | 655,963.00 | 223,380.43 | 655,963.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,774,265.00 | 2,865,308.00 | 302,083.86 | 2,865,308.00 | 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 | (25,013.00) | (19,013.00) | 270.04 | (19,013.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,320,066.00 | 5,466,094.00 | 398,673.79 | 5,466,094.00 | 0.00 | 0.0% |
| Communications | | 5900 | 99,903.00 | 102,903.00 | 18,499.22 | 102,903.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,212,820.00 | 9,385,176.00 | 941,954.36 | 9,385,176.00 | 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 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 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 | 4,994.00 | 4,994.00 | 0.00 | 4,994.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 24,994.00 | 24,994.00 | 0.00 | 24,994.00 | 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 | 2,089.00 | 2,600.00 | 759.25 | 2,600.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 16,256.00 | 20,173.00 | 6,157.93 | 20,173.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 18,345.00 | 22,773.00 | 6,917.18 | 22,773.00 | 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 | 29,594.00 | 52,726.00 | 2,495.87 | 52,726.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 29,594.00 | 52,726.00 | 2,495.87 | 52,726.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 32,525,193.00 | 31,664,431.00 | 7,240,419.35 | 31,664,431.00 | | |

| 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 | 162,000.00 | 0.00 | 162,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 162,000.00 | 162,000.00 | 0.00 | 162,000.00 | 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 | 162,000.00 | 0.00 | 162,000.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|-------------------------------------|--|
| 6300 | Lottery: Instructional Materials | 64,680.80 |
| 7510 | Low-Performing Students Block Grant | 0.51 |
| 9010 | Other Restricted Local | 49,684.48 |
| Total, Restricted Balance | | <u>114,365.79</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 | 12,149,758.00 | 12,149,758.00 | 0.00 | 12,149,758.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 45,123,084.00 | 44,787,083.00 | 13,638,502.00 | 44,787,083.00 | 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 | | | 57,272,842.00 | 56,936,841.00 | 13,638,502.00 | 56,936,841.00 | | |
| 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 | 57,272,842.00 | 56,936,841.00 | 13,638,502.00 | 56,936,841.00 | 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 | | | 57,272,842.00 | 56,936,841.00 | 13,638,502.00 | 56,936,841.00 | | |
| 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 | 12,149,758.00 | 12,149,758.00 | 0.00 | 12,149,758.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 12,149,758.00 | 12,149,758.00 | 0.00 | 12,149,758.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan Current Year | | | | | | | | |
| | 6500 | 8311 | 39,846,423.00 | 39,510,422.00 | 11,385,946.00 | 39,510,422.00 | 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 | 5,276,661.00 | 5,276,661.00 | 2,252,556.00 | 5,276,661.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 45,123,084.00 | 44,787,083.00 | 13,638,502.00 | 44,787,083.00 | 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 | | | 57,272,842.00 | 56,936,841.00 | 13,638,502.00 | 56,936,841.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | | | | | | | |
| | | 7211 | 13,782,465.00 | 13,782,465.00 | 913,148.00 | 13,782,465.00 | 0.00 | 0.0% |
| To County Offices | | | | | | | | |
| | | 7212 | 3,643,954.00 | 3,643,954.00 | 1,339,408.00 | 3,643,954.00 | 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 | 8,259,684.00 | 9,307,978.00 | 2,372,608.00 | 9,307,978.00 | 0.00 | 0.0% |
| To County Offices | | | | | | | | |
| | 6500 | 7222 | 31,586,739.00 | 30,202,444.00 | 9,013,338.00 | 30,202,444.00 | 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) | | | 57,272,842.00 | 56,936,841.00 | 13,638,502.00 | 56,936,841.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 57,272,842.00 | 56,936,841.00 | 13,638,502.00 | 56,936,841.00 | | |

| Resource | Description | 2020/21 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 | 177,951.00 | 336,072.00 | 59,186.00 | 336,072.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 13,499.00 | 13,499.00 | 103.00 | 13,499.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 191,450.00 | 349,571.00 | 59,289.00 | 349,571.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 225,510.00 | 225,510.00 | 65,420.32 | 225,510.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 33,924.00 | 28,198.00 | 9,044.84 | 28,198.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 124,087.00 | 118,284.00 | 27,808.33 | 118,284.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,311.00 | 168,161.00 | 0.00 | 168,161.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 22,307.00 | 29,245.00 | 6,675.93 | 29,245.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 215.00 | 1,534.00 | 215.44 | 1,534.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 38,508.00 | 50,547.00 | 0.00 | 50,547.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 446,862.00 | 651,479.00 | 109,164.86 | 651,479.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (255,412.00) | (301,908.00) | (49,875.86) | (301,908.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 255,412.00 | 255,412.00 | 0.00 | 255,412.00 | 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 | | | 255,412.00 | 255,412.00 | 0.00 | 255,412.00 | | |

| 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 | (46,496.00) | (49,875.86) | (46,496.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,885.00 | 59,382.00 | | 59,382.30 | 0.30 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,885.00 | 59,382.00 | | 59,382.30 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,885.00 | 59,382.00 | | 59,382.30 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,885.00 | 12,886.00 | | 12,886.30 | | |
| 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 | 1.00 | | 0.85 | | |
| 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 | 12,885.00 | 12,885.00 | | 12,885.45 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 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 | 159,572.00 | 210,265.00 | 0.00 | 210,265.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 40,162.00 | 59,186.00 | 40,162.00 | 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 | 0.00 | 67,266.00 | 0.00 | 67,266.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 18,379.00 | 18,379.00 | 0.00 | 18,379.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 177,951.00 | 336,072.00 | 59,186.00 | 336,072.00 | 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 | 103.00 | 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 | 13,499.00 | 13,499.00 | 0.00 | 13,499.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 13,499.00 | 13,499.00 | 103.00 | 13,499.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 191,450.00 | 349,571.00 | 59,289.00 | 349,571.00 | | |

| 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 | 196,684.00 | 196,684.00 | 55,080.12 | 196,684.00 | 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 | 28,826.00 | 28,826.00 | 10,340.20 | 28,826.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 225,510.00 | 225,510.00 | 65,420.32 | 225,510.00 | 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 | 16,312.00 | 16,312.00 | 5,855.69 | 16,312.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 17,612.00 | 11,886.00 | 3,189.15 | 11,886.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 33,924.00 | 28,198.00 | 9,044.84 | 28,198.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 59,873.00 | 54,574.00 | 9,938.36 | 54,574.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 7,425.00 | 5,697.00 | 1,671.95 | 5,697.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,767.00 | 5,324.00 | 1,611.51 | 5,324.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 40,382.00 | 42,308.00 | 11,678.64 | 42,308.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 130.00 | 128.00 | 37.25 | 128.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 4,651.00 | 4,549.00 | 1,334.82 | 4,549.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 1,298.00 | 1,269.00 | 372.40 | 1,269.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 4,561.00 | 4,435.00 | 1,163.40 | 4,435.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 124,087.00 | 118,284.00 | 27,808.33 | 118,284.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,311.00 | 158,161.00 | 0.00 | 158,161.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,311.00 | 168,161.00 | 0.00 | 168,161.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 500.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 558.00 | 551.00 | 0.00 | 551.00 | 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 | 1,484.00 | 1,710.00 | (0.40) | 1,710.00 | 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 | 16,100.00 | 22,808.00 | 6,707.50 | 22,808.00 | 0.00 | 0.0% |
| Communications | | 5900 | 3,665.00 | 3,676.00 | (31.17) | 3,676.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 22,307.00 | 29,245.00 | 6,675.93 | 29,245.00 | 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 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 25.00 | 170.00 | 25.35 | 170.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 190.00 | 1,364.00 | 190.09 | 1,364.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 215.00 | 1,534.00 | 215.44 | 1,534.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 38,508.00 | 50,547.00 | 0.00 | 50,547.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 38,508.00 | 50,547.00 | 0.00 | 50,547.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 446,862.00 | 651,479.00 | 109,164.86 | 651,479.00 | | |

| 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 | 255,412.00 | 255,412.00 | 0.00 | 255,412.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 255,412.00 | 255,412.00 | 0.00 | 255,412.00 | 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) | | | 255,412.00 | 255,412.00 | 0.00 | 255,412.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|-------------------------|--|
| 6391 | Adult Education Program | 0.85 |
| Total, Restricted Balance | | <u>0.85</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 | 47,769,762.00 | 46,640,029.00 | 6,740,921.24 | 46,640,029.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 14,894,549.00 | 16,163,419.00 | 5,145,841.98 | 16,163,419.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 464,863.00 | 465,680.00 | 30,569.26 | 465,680.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 63,129,174.00 | 63,269,128.00 | 11,917,332.48 | 63,269,128.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,975,737.00 | 1,815,390.00 | 544,280.40 | 1,815,390.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,459,160.00 | 3,189,870.00 | 1,040,965.89 | 3,189,870.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 2,597,098.00 | 2,282,881.00 | 643,658.00 | 2,282,881.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 561,954.00 | 597,436.00 | 18,505.45 | 597,436.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 53,733,745.00 | 53,653,477.00 | 7,675,633.05 | 53,653,477.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 915,104.00 | 6,500.00 | 915,104.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 6,661.00 | 7,712.00 | 1,112.38 | 7,712.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 926,054.00 | 944,240.00 | 213,360.50 | 944,240.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 63,260,409.00 | 63,406,110.00 | 10,144,015.67 | 63,406,110.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (131,235.00) | (136,982.00) | 1,773,316.81 | (136,982.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 22,046.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 22,046.00 | 19,829.00 | 0.00 | 19,829.00 | | |

| 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) | | | (109,189.00) | (117,153.00) | 1,773,316.81 | (117,153.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,623,212.00 | 2,075,304.00 | | 2,075,303.42 | (0.58) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,623,212.00 | 2,075,304.00 | | 2,075,303.42 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,623,212.00 | 2,075,304.00 | | 2,075,303.42 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,514,023.00 | 1,958,151.00 | | 1,958,150.42 | | |
| 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 | | | 1,514,023.00 | 1,958,151.00 | | 1,958,150.42 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 47,769,762.00 | 46,640,029.00 | 6,740,921.24 | 46,640,029.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 47,769,762.00 | 46,640,029.00 | 6,740,921.24 | 46,640,029.00 | 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 | 12,172,476.00 | 12,172,462.00 | 4,778,076.00 | 12,172,462.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 2,722,073.00 | 3,990,957.00 | 367,765.98 | 3,990,957.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 14,894,549.00 | 16,163,419.00 | 5,145,841.98 | 16,163,419.00 | 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 | 32,910.00 | 32,910.00 | 13,283.00 | 32,910.00 | 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 | 431,953.00 | 432,770.00 | 16,136.26 | 432,770.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 1,150.00 | 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 | | | 464,863.00 | 465,680.00 | 30,569.26 | 465,680.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 63,129,174.00 | 63,269,128.00 | 11,917,332.48 | 63,269,128.00 | | |

| 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 | 1,975,737.00 | 1,815,390.00 | 544,280.40 | 1,815,390.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,975,737.00 | 1,815,390.00 | 544,280.40 | 1,815,390.00 | 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 | 1,873,695.00 | 1,660,295.00 | 551,843.11 | 1,660,295.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,008,296.00 | 1,003,183.00 | 311,121.39 | 1,003,183.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 577,169.00 | 526,392.00 | 178,001.39 | 526,392.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,459,160.00 | 3,189,870.00 | 1,040,965.89 | 3,189,870.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 418,646.00 | 376,957.00 | 75,067.03 | 376,957.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 833,423.00 | 697,221.00 | 200,241.12 | 697,221.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 301,769.00 | 271,709.00 | 85,404.04 | 271,709.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 826,351.00 | 740,361.00 | 222,079.32 | 740,361.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 2,737.00 | 2,531.00 | 797.80 | 2,531.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 98,521.00 | 90,257.00 | 28,412.82 | 90,257.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 25,788.00 | 24,908.00 | 7,925.87 | 24,908.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 89,863.00 | 78,937.00 | 23,730.00 | 78,937.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,597,098.00 | 2,282,881.00 | 643,658.00 | 2,282,881.00 | 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 | 121,353.00 | 71,043.00 | 4,030.46 | 71,043.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 335,177.00 | 365,329.00 | 14,188.33 | 365,329.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 105,424.00 | 161,064.00 | 286.66 | 161,064.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 561,954.00 | 597,436.00 | 18,505.45 | 597,436.00 | 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 | 46,803,424.00 | 45,838,414.00 | 7,048,887.96 | 45,838,414.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 305,670.00 | 203,465.00 | 566.09 | 203,465.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 17,733.00 | 18,462.00 | 6,181.43 | 18,462.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 108,215.00 | 108,215.00 | 0.00 | 108,215.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 52,695.00 | 53,796.00 | 7,622.97 | 53,796.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 273,771.00 | 341,493.00 | 74,673.59 | 341,493.00 | 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 | 6,137,864.00 | 7,045,654.00 | 534,659.83 | 7,045,654.00 | 0.00 | 0.0% |
| Communications | | 5900 | 34,373.00 | 43,978.00 | 3,041.18 | 43,978.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 53,733,745.00 | 53,653,477.00 | 7,675,633.05 | 53,653,477.00 | 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 | 826,347.00 | 6,500.00 | 826,347.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 88,757.00 | 0.00 | 88,757.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 915,104.00 | 6,500.00 | 915,104.00 | 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 | 1,015.00 | 1,165.00 | 130.02 | 1,165.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 5,646.00 | 6,547.00 | 982.36 | 6,547.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,661.00 | 7,712.00 | 1,112.38 | 7,712.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 926,054.00 | 944,240.00 | 213,360.50 | 944,240.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 926,054.00 | 944,240.00 | 213,360.50 | 944,240.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 63,260,409.00 | 63,406,110.00 | 10,144,015.67 | 63,406,110.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 22,046.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 22,046.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 22,046.00 | 19,829.00 | 0.00 | 19,829.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---------------------------|---|--|
| 6130 | Child Development: Center-Based Reserve Account | 1,759,954.70 |
| 9010 | Other Restricted Local | 198,195.72 |
| Total, Restricted Balance | | <u>1,958,150.42</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 | 1,753,770.00 | 1,753,770.00 | 498,889.37 | 1,753,770.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,753,770.00 | 1,753,770.00 | 498,889.37 | 1,753,770.00 | | |
| 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 | 706,142.00 | 811,366.00 | 376,048.52 | 811,366.00 | 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 | | | 706,142.00 | 811,366.00 | 376,048.52 | 811,366.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,047,628.00 | 942,404.00 | 122,840.85 | 942,404.00 | | |
| 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) | | | 1,047,628.00 | 942,404.00 | 122,840.85 | 942,404.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,660,295.00 | 1,570,671.00 | | 1,570,671.31 | 0.31 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,660,295.00 | 1,570,671.00 | | 1,570,671.31 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,660,295.00 | 1,570,671.00 | | 1,570,671.31 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 2,707,923.00 | 2,513,075.00 | | 2,513,075.31 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 2,642,976.00 | 2,448,128.00 | | 2,448,128.01 | | |
| c) Unrestricted Net Position | | 9790 | 64,947.00 | 64,947.00 | | 64,947.30 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 13,148.00 | 13,148.00 | 3,105.00 | 13,148.00 | 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 | 1,740,622.00 | 1,740,622.00 | 495,784.37 | 1,740,622.00 | 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 | | | 1,753,770.00 | 1,753,770.00 | 498,889.37 | 1,753,770.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,753,770.00 | 1,753,770.00 | 498,889.37 | 1,753,770.00 | | |

| 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 | 706,142.00 | 811,366.00 | 376,048.52 | 811,366.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 706,142.00 | 811,366.00 | 376,048.52 | 811,366.00 | 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 | | | 706,142.00 | 811,366.00 | 376,048.52 | 811,366.00 | | |
| 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 | 2020/21 Projected Year Totals |
|--------------------------------|------------------------|--|
| 9010 | Other Restricted Local | 2,448,128.01 |
| Total, Restricted Net Position | | <u>2,448,128.01</u> |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,843,924.00 | 8,500,623.00 | | 8,500,623.24 | 0.24 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,843,924.00 | 8,500,623.00 | | 8,500,623.24 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 7,843,924.00 | 8,500,623.00 | | 8,500,623.24 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 7,843,924.00 | 8,500,623.00 | | 8,500,623.24 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 7,843,924.00 | 8,500,623.00 | | 8,500,623.24 | | |
| 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 | 2020/21 Projected Year Totals |
|--------------------------------|------------------------|--|
| 9010 | Other Restricted Local | 8,500,623.24 |
| Total, Restricted Net Position | | <u>8,500,623.24</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 | 67.00 | 147.99 | 119.00 | 147.99 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 882.00 | 1,042.32 | 921.88 | 1,042.32 | 0.00 | 0% |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 949.00 | 1,190.31 | 1,040.88 | 1,190.31 | 0.00 | 0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 216.00 | 247.40 | 247.40 | 247.40 | 0.00 | 0% |
| b. Special Education-Special Day Class | 614.77 | 614.77 | 614.77 | 614.77 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 2.81 | 2.81 | 2.81 | 2.81 | 0.00 | 0% |
| d. Special Education Extended Year | 44.19 | 44.19 | 44.19 | 44.19 | 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) | 877.77 | 909.17 | 909.17 | 909.17 | 0.00 | 0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 1,826.77 | 2,099.48 | 1,950.05 | 2,099.48 | 0.00 | 0% |
| 4. Adults in Correctional Facilities | 80.00 | 99.80 | 108.03 | 99.80 | 0.00 | 0% |
| 5. County Operations Grant ADA | 142,388.32 | 144,043.77 | 144,043.77 | 144,043.77 | 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)] | 180.00 | 244.06 | 213.89 | 244.06 | 0.00 | 0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 180.00 | 244.06 | 213.89 | 244.06 | 0.00 | 0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 2,607.13 | 2,424.68 | 2,424.68 | 2,424.68 | 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) | 2,607.13 | 2,424.68 | 2,424.68 | 2,424.68 | 0.00 | 0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 2,787.13 | 2,668.74 | 2,638.57 | 2,668.74 | 0.00 | 0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 2,787.13 | 2,668.74 | 2,638.57 | 2,668.74 | 0.00 | 0% |

| | Object | Beginning Balances (Ref. Only) | 2020-21 INTERIM REPORT | | | | | | | |
|---|-----------|--------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | July | August | September | October | November | December | January | February |
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 123,001,766.29 | 123,699,266.59 | 123,117,871.64 | 129,062,816.04 | 128,741,039.43 | 127,688,116.43 | 133,960,158.43 | 135,683,095.43 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| | 8010-8019 | | 901,014.00 | 901,014.00 | 3,219,191.00 | 1,621,826.00 | 1,621,826.00 | 7,004,610.00 | 1,621,826.00 | 617,297.00 |
| | 8020-8079 | | | 203,100.69 | | | 13,679.00 | 6,543,742.00 | | |
| | 8080-8099 | | | | | | | | | |
| | 8100-8299 | | 28,322.81 | 204,296.94 | 4,473,073.91 | 27,941.66 | 1,859,454.00 | 248,432.00 | 700,793.00 | 49,937.00 |
| | 8300-8599 | | 175,229.00 | 990,129.50 | 2,065,834.27 | 2,191,649.17 | 3,194,117.00 | 824,048.00 | 1,170,087.00 | 1,020,204.00 |
| | 8600-8799 | | 2,502,070.82 | 6,371,189.53 | 6,202,157.05 | 7,511,874.95 | 7,339,589.00 | 7,392,313.00 | 12,257,545.00 | 5,498,076.00 |
| | 8910-8929 | | | | | | | | | |
| | 8930-8979 | | | 66,909.24 | 8,428.03 | 7,826.51 | 1,057.00 | (17.00) | (34.00) | 13,940.00 |
| TOTAL RECEIPTS | | | 3,606,636.63 | 8,736,639.90 | 15,968,684.26 | 11,361,118.29 | 14,029,722.00 | 22,013,128.00 | 15,750,217.00 | 7,199,454.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | | | 925,412.10 | 2,295,516.18 | 2,216,491.13 | 3,186,406.29 | 2,643,444.00 | 2,678,549.00 | 2,787,299.00 | 2,514,259.00 |
| Classified Salaries | | | 2,211,548.81 | 3,194,204.88 | 3,001,915.35 | 4,304,251.98 | 4,088,110.00 | 4,231,855.00 | 4,211,447.00 | 3,748,646.00 |
| Employee Benefits | | | 1,385,779.10 | 2,148,048.36 | 2,111,546.18 | 2,243,737.80 | 2,414,605.00 | 2,433,129.00 | 2,435,171.00 | 2,365,353.00 |
| Books and Supplies | | | (28,353.50) | 85,417.78 | 876,553.80 | 458,983.75 | 603,880.00 | 949,123.00 | 578,467.00 | 481,174.00 |
| Services | | | 997,555.87 | 696,908.76 | 1,189,136.40 | 2,042,820.35 | 3,046,487.00 | 3,983,105.00 | 3,105,905.00 | 4,282,709.00 |
| Capital Outlay | | | (18,188.95) | (12,243.33) | 1,400.84 | 222,004.06 | 2,138,852.00 | 1,289,567.00 | 787,958.00 | 1,104,002.00 |
| Other Outgo | | | (7,383.00) | (53,555.76) | 114,283.14 | (104,112.32) | 147,267.00 | 175,758.00 | 121,033.00 | 186,332.00 |
| Interfund Transfers Out | | | | | | | | | | |
| All Other Financing Uses | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 5,466,370.43 | 8,354,296.87 | 9,511,326.84 | 12,354,091.91 | 15,082,645.00 | 15,741,086.00 | 14,027,280.00 | 14,682,475.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| | 9111-9199 | | | | | (31,275.88) | | | | |
| | 9200-9299 | | 10,190,645.52 | 1,630,256.48 | 766,748.93 | 1,294,393.35 | | | | |
| | 9310 | | | | 5,367,964.44 | | | | | |
| | 9320 | | | | | | | | | |
| | 9330 | | | | | | | | | |
| | 9340 | | | | | | | | | |
| | 9490 | | | | | | | | | |
| | | | 0.00 | 10,190,645.52 | 1,630,256.48 | 6,134,713.37 | 1,263,117.47 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| | 9500-9599 | | 7,647,411.42 | 2,593,994.46 | 453,491.08 | 577,920.46 | | | | |
| | 9610 | | (14,000.00) | | 4,691,214.06 | 14,000.00 | | | | |
| | 9640 | | | | | | | | | |
| | 9650 | | | | | | | | | |
| | 9690 | | | | 1,502,421.25 | | | | | |
| | | | 0.00 | 7,633,411.42 | 2,593,994.46 | 6,647,126.39 | 591,920.46 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | 0.00 | 2,557,234.10 | (963,737.98) | (512,413.02) | 671,197.01 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 697,500.30 | (581,394.95) | 5,944,944.40 | (321,776.61) | (1,052,923.00) | 6,272,042.00 | 1,722,937.00 | (7,483,021.00) |
| F. ENDING CASH (A + E) | | | 123,699,266.59 | 123,117,871.64 | 129,062,816.04 | 128,741,039.43 | 127,688,116.43 | 133,960,158.43 | 135,683,095.43 | 128,200,074.43 |
| 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 | | | | | | | | | |
| | | 128,200,074.43 | 128,300,379.43 | 131,181,317.43 | 122,994,330.43 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 5,041,173.00 | 99,266.00 | 316,202.00 | 3,838,863.00 | | | 26,804,108.00 | 26,804,108.00 |
| Property Taxes | 8020-8079 | | 5,377,593.00 | | 3,794,154.00 | | | 15,932,268.69 | 15,932,268.00 |
| Miscellaneous Funds | 8080-8099 | 16.00 | | | (2,517,187.00) | | | (2,517,171.00) | (2,517,171.00) |
| Federal Revenue | 8100-8299 | 518,291.00 | 944,743.00 | 26,310.00 | 7,141,663.00 | | | 16,223,258.32 | 16,223,258.00 |
| Other State Revenue | 8300-8599 | 1,181,038.00 | 3,162,313.00 | 749,814.00 | 7,350,690.00 | | | 24,075,152.94 | 24,075,154.00 |
| Other Local Revenue | 8600-8799 | 5,680,724.00 | 6,690,147.00 | 4,692,095.00 | 13,068,937.00 | | | 85,206,718.35 | 85,206,718.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | 915.00 | 915.00 | | | 99,939.78 | 99,940.00 |
| TOTAL RECEIPTS | | 12,421,242.00 | 16,274,062.00 | 5,785,336.00 | 32,678,035.00 | 0.00 | 0.00 | 165,824,275.08 | 165,824,275.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 2,627,235.00 | 2,578,314.00 | 2,493,038.00 | 3,177,647.00 | | | 30,123,610.70 | 30,123,610.00 |
| Classified Salaries | 2000-2999 | 4,086,972.00 | 4,112,645.00 | 3,392,645.00 | 3,894,961.00 | | | 44,479,202.02 | 44,479,202.00 |
| Employee Benefits | 3000-3999 | 2,370,766.00 | 2,384,814.00 | 2,299,708.00 | 5,496,102.00 | | | 30,088,759.44 | 30,088,758.00 |
| Books and Supplies | 4000-4999 | 571,487.00 | 577,212.00 | 790,738.00 | 2,543,557.00 | | | 8,488,239.83 | 8,488,240.00 |
| Services | 5000-5999 | 2,592,347.00 | 3,772,035.00 | 2,991,040.00 | 10,705,027.00 | | | 39,405,076.38 | 39,405,076.00 |
| Capital Outlay | 6000-6599 | 508,660.00 | 794,429.00 | 1,741,984.00 | 5,120,288.00 | | | 13,678,712.62 | 13,678,715.00 |
| Other Outgo | 7000-7499 | (436,530.00) | (826,325.00) | 263,170.00 | (35,464.00) | | | (455,526.94) | (455,527.00) |
| Interfund Transfers Out | 7600-7629 | | | | 437,241.00 | | | 437,241.00 | 437,241.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 12,320,937.00 | 13,393,124.00 | 13,972,323.00 | 31,339,359.00 | 0.00 | 0.00 | 166,245,315.05 | 166,245,315.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | (31,275.88) | |
| Accounts Receivable | 9200-9299 | | | | | | | 13,882,044.28 | |
| Due From Other Funds | 9310 | | | | | | | 5,367,964.44 | |
| 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 | 19,218,732.84 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 11,272,817.42 | |
| Due To Other Funds | 9610 | | | | | | | 4,691,214.06 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 1,502,421.25 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,466,452.73 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,752,280.11 | |
| E. NET INCREASE/DECREASE (B - C + D) | | | | | | | | | |
| | | 100,305.00 | 2,880,938.00 | (8,186,987.00) | 1,338,676.00 | 0.00 | 0.00 | 1,331,240.14 | (421,040.00) |
| F. ENDING CASH (A + E) | | | | | | | | | |
| | | 128,300,379.43 | 131,181,317.43 | 122,994,330.43 | 124,333,006.43 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |
| | | | | | | | | 124,333,006.43 | |

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: 12/17/2020

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 16, 2020

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 Busines Services

E-mail: tmartinez@sjcoe.net

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|--|------------|------------|
| S6 | Long-term Commitments | Does the county office have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) 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) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 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) | | | | | | |
| | | 144,043.77 | 0.00% | 144,043.77 | 0.00% | 144,043.77 |
| (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 | 36,002,396.00 | -13.16% | 31,263,429.00 | 0.00% | 31,262,513.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 5,257,031.00 | 0.00% | 5,257,031.00 | 0.00% | 5,257,031.00 |
| 4. Other Local Revenues | 8600-8799 | 24,367,734.00 | 0.00% | 24,367,734.00 | 0.00% | 24,367,734.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 99,940.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (8,641,714.00) | -31.27% | (5,939,475.00) | -0.27% | (5,923,344.00) |
| 6. Total (Sum lines A1 thru A5c) | | 57,085,387.00 | -3.74% | 54,948,719.00 | 0.03% | 54,963,934.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 9,523,665.00 | | 9,396,364.00 |
| b. Step & Column Adjustment | | | | 190,473.00 | | 187,927.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (317,774.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 9,523,665.00 | -1.34% | 9,396,364.00 | 2.00% | 9,584,291.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 16,736,902.00 | | 16,523,040.00 |
| b. Step & Column Adjustment | | | | 334,738.00 | | 330,461.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (548,600.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 16,736,902.00 | -1.28% | 16,523,040.00 | 2.00% | 16,853,501.00 |
| 3. Employee Benefits | 3000-3999 | 10,486,715.00 | 2.25% | 10,722,823.00 | 8.44% | 11,627,566.00 |
| 4. Books and Supplies | 4000-4999 | 1,859,636.00 | 0.00% | 1,859,636.00 | 0.00% | 1,859,636.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 17,480,160.00 | 0.41% | 17,551,243.00 | 0.44% | 17,628,013.00 |
| 6. Capital Outlay | 6000-6999 | 11,787,077.00 | -55.00% | 5,304,185.00 | -59.27% | 2,160,222.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 511,426.00 | -3.50% | 493,525.00 | -44.71% | 272,889.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (8,863,307.00) | 1.31% | (8,979,605.00) | 2.17% | (9,174,326.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 275,241.00 | 0.00% | 275,241.00 | 0.00% | 275,241.00 |
| 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) | | 59,797,515.00 | -11.12% | 53,146,452.00 | -3.87% | 51,087,033.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (2,712,128.00) | | 1,802,267.00 | | 3,876,901.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 99,979,426.36 | | 97,267,298.36 | | 99,069,565.36 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 97,267,298.36 | | 99,069,565.36 | | 102,946,466.36 |
| 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 | 76,958,078.68 | | 78,783,089.00 | | 79,783,089.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,324,907.00 | | 3,162,727.00 | | 3,182,428.00 |
| 2. Unassigned/Unappropriated | 9790 | 16,981,487.68 | | 17,120,924.36 | | 19,978,124.36 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 97,267,298.36 | | 99,069,565.36 | | 102,946,466.36 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 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 | 3,324,907.00 | | 3,162,727.00 | | 3,182,428.00 |
| c. Unassigned/Unappropriated | 9790 | 16,981,487.68 | | 17,120,924.36 | | 19,978,124.36 |
| (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) | | | | | | |
| | | 20,306,394.68 | | 20,283,651.36 | | 23,160,552.36 |
| 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. | | | | | | |
| 2021-22 B1d. & B2d. Backout out prior year one-time 4% off schedule settlement. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 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 | 4,216,809.00 | 0.00% | 4,216,809.00 | 0.00% | 4,216,809.00 |
| 2. Federal Revenues | 8100-8299 | 16,223,258.00 | -10.00% | 14,600,932.00 | -5.00% | 13,870,885.00 |
| 3. Other State Revenues | 8300-8599 | 18,818,123.00 | -2.00% | 18,441,761.00 | 0.00% | 18,441,761.00 |
| 4. Other Local Revenues | 8600-8799 | 60,838,984.00 | -2.00% | 59,622,204.00 | 0.00% | 59,622,204.00 |
| 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 | 8,641,714.00 | -31.27% | 5,939,475.00 | -0.27% | 5,923,344.00 |
| 6. Total (Sum lines A1 thru A5c) | | 108,738,888.00 | -5.44% | 102,821,181.00 | -0.73% | 102,075,003.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 20,599,945.00 | | 20,388,425.00 |
| b. Step & Column Adjustment | | | | 411,999.00 | | 407,769.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (623,519.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 20,599,945.00 | -1.03% | 20,388,425.00 | 2.00% | 20,796,194.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 27,742,300.00 | | 27,545,621.00 |
| b. Step & Column Adjustment | | | | 554,846.00 | | 550,912.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (751,525.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 27,742,300.00 | -0.71% | 27,545,621.00 | 2.00% | 28,096,533.00 |
| 3. Employee Benefits | 3000-3999 | 19,602,043.00 | 2.05% | 20,004,624.00 | 9.18% | 21,841,296.00 |
| 4. Books and Supplies | 4000-4999 | 6,628,604.00 | 0.00% | 6,628,604.00 | 0.00% | 6,628,604.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 21,924,916.00 | 0.16% | 21,960,893.00 | 0.18% | 21,999,748.00 |
| 6. Capital Outlay | 6000-6999 | 1,891,638.00 | -75.00% | 472,910.00 | 10.00% | 520,201.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 80,560.00 | -11.68% | 71,150.00 | -44.66% | 39,372.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 7,815,794.00 | -0.77% | 7,755,677.00 | 2.51% | 7,950,398.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 162,000.00 | 0.00% | 162,000.00 | 0.00% | 162,000.00 |
| 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) | | 106,447,800.00 | -1.37% | 104,989,904.00 | 2.90% | 108,034,346.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 2,291,088.00 | | (2,168,723.00) | | (5,959,343.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 30,947,189.50 | | 33,238,277.50 | | 31,069,554.50 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 33,238,277.50 | | 31,069,554.50 | | 25,110,211.50 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 33,615,685.24 | | 31,069,554.50 | | 25,110,212.50 |
| 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 | (377,407.74) | | 0.00 | | (1.00) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 33,238,277.50 | | 31,069,554.50 | | 25,110,211.50 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 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. | | | | | | |
| 2021-22 B1d. & B2d. Backout out prior year one-time 4% off schedule settlement. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 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) | | | | | | |
| | | 144,043.77 | 0.00% | 144,043.77 | 0.00% | 144,043.77 |
| (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 | 40,219,205.00 | -11.78% | 35,480,238.00 | 0.00% | 35,479,322.00 |
| 2. Federal Revenues | 8100-8299 | 16,223,258.00 | -10.00% | 14,600,932.00 | -5.00% | 13,870,885.00 |
| 3. Other State Revenues | 8300-8599 | 24,075,154.00 | -1.56% | 23,698,792.00 | 0.00% | 23,698,792.00 |
| 4. Other Local Revenues | 8600-8799 | 85,206,718.00 | -1.43% | 83,989,938.00 | 0.00% | 83,989,938.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 99,940.00 | -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) | | 165,824,275.00 | -4.86% | 157,769,900.00 | -0.46% | 157,038,937.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 30,123,610.00 | | 29,784,789.00 |
| b. Step & Column Adjustment | | | | 602,472.00 | | 595,696.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (941,293.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 30,123,610.00 | -1.12% | 29,784,789.00 | 2.00% | 30,380,485.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 44,479,202.00 | | 44,068,661.00 |
| b. Step & Column Adjustment | | | | 889,584.00 | | 881,373.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,300,125.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 44,479,202.00 | -0.92% | 44,068,661.00 | 2.00% | 44,950,034.00 |
| 3. Employee Benefits | 3000-3999 | 30,088,758.00 | 2.12% | 30,727,447.00 | 8.92% | 33,468,862.00 |
| 4. Books and Supplies | 4000-4999 | 8,488,240.00 | 0.00% | 8,488,240.00 | 0.00% | 8,488,240.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 39,405,076.00 | 0.27% | 39,512,136.00 | 0.29% | 39,627,761.00 |
| 6. Capital Outlay | 6000-6999 | 13,678,715.00 | -57.77% | 5,777,095.00 | -53.60% | 2,680,423.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 591,986.00 | -4.61% | 564,675.00 | -44.70% | 312,261.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,047,513.00) | 16.84% | (1,223,928.00) | 0.00% | (1,223,928.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 437,241.00 | 0.00% | 437,241.00 | 0.00% | 437,241.00 |
| 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) | | 166,245,315.00 | -4.88% | 158,136,356.00 | 0.62% | 159,121,379.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (421,040.00) | | (366,456.00) | | (2,082,442.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 130,926,615.86 | | 130,505,575.86 | | 130,139,119.86 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 130,505,575.86 | | 130,139,119.86 | | 128,056,677.86 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 2,825.00 | | 2,825.00 | | 2,825.00 |
| b. Restricted | 9740 | 33,615,685.24 | | 31,069,554.50 | | 25,110,212.50 |
| 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 | 76,958,078.68 | | 78,783,089.00 | | 79,783,089.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,324,907.00 | | 3,162,727.00 | | 3,182,428.00 |
| 2. Unassigned/Unappropriated | 9790 | 16,604,079.94 | | 17,120,924.36 | | 19,978,123.36 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 130,505,575.86 | | 130,139,119.86 | | 128,056,677.86 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 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 | 3,324,907.00 | | 3,162,727.00 | | 3,182,428.00 |
| c. Unassigned/Unappropriated | 9790 | 16,981,487.68 | | 17,120,924.36 | | 19,978,124.36 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (377,407.74) | | 0.00 | | (1.00) |
| 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) | | 19,928,986.94 | | 20,283,651.36 | | 23,160,551.36 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 11.99% | | 12.83% | | 14.56% |
| 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? <u>Yes</u> | | | | | | |
| 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) | | | | | | |
| | | 56,936,841.00 | | 56,936,841.00 | | 56,936,841.00 |
| 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) | | | | | | |
| | | 166,245,315.00 | | 158,136,356.00 | | 159,121,379.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | | | | | |
| | | 166,245,315.00 | | 158,136,356.00 | | 159,121,379.00 |
| 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) | | | | | | |
| | | 166,245,315.00 | | 158,136,356.00 | | 159,121,379.00 |
| 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) | | | | | | |
| | | 3,324,906.30 | | 3,162,727.12 | | 3,182,427.58 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) | | | | | | |
| | | 2,132,000.00 | | 2,132,000.00 | | 2,132,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | | | | | |
| | | 3,324,906.30 | | 3,162,727.12 | | 3,182,427.58 |
| 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 (2020-21) | 949.00 | 1,190.31 | 25.4% | Not Met |
| 1st Subsequent Year (2021-22) | 949.00 | 949.00 | 0.0% | Met |
| 2nd Subsequent Year (2022-23) | 949.00 | 949.00 | 0.0% | Met |

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

| | | | | |
|-------------------------------|--------|--------|------|---------|
| Current Year (2020-21) | 877.77 | 909.17 | 3.6% | Not Met |
| 1st Subsequent Year (2021-22) | 877.77 | 877.77 | 0.0% | Met |
| 2nd Subsequent Year (2022-23) | 877.77 | 877.77 | 0.0% | Met |

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

| | | | | |
|-------------------------------|------------|------------|------|-----|
| Current Year (2020-21) | 142,388.32 | 144,043.77 | 1.2% | Met |
| 1st Subsequent Year (2021-22) | 142,388.32 | 144,043.77 | 1.2% | Met |
| 2nd Subsequent Year (2022-23) | 142,388.32 | 144,043.77 | 1.2% | Met |

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

| | | | | |
|-------------------------------|------|------|------|-----|
| Current Year (2020-21) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2021-22) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2022-23) | 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)

Original Budget we used projected ADA. Per SB98, we were able to use prior year ADA from 2019-20.

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 (2020-21) | 34,620,918.00 | 42,736,376.00 | | |
| 1st Subsequent Year (2021-22) | 34,564,461.00 | 37,336,711.00 | 8.0% | Not Met | |
| 2nd Subsequent Year (2022-23) | 34,563,619.00 | 37,335,795.00 | 8.0% | Not Met | |

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

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

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

Explanation:
(required if NOT met)

LCFF for Original Budget included a 2.31% COLA and a 10% cut in the proration factor. The proration factor cut was decreased and the 2.31% COLA was suspended at First Interim.

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 (2020-21) | 106,762,624.00 | 104,691,570.00 | -1.9% | Met |
| 1st Subsequent Year (2021-22) | 106,468,109.00 | 104,580,897.00 | -1.8% | Met |
| 2nd Subsequent Year (2022-23) | 108,764,438.00 | 108,799,381.00 | 0.0% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 4B) | First interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2) | | | | |
| Current Year (2020-21) | 11,815,530.00 | 16,223,258.00 | 37.3% | Yes |
| 1st Subsequent Year (2021-22) | 10,633,977.00 | 14,600,932.00 | 37.3% | Yes |
| 2nd Subsequent Year (2022-23) | 10,102,278.00 | 13,870,885.00 | 37.3% | Yes |

Explanation:
(required if Yes)

Increase in Federal Learning Loss Mitigation Funds and budgeted carryover.

| | | | | |
|--|---------------|---------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2020-21) | 20,668,875.00 | 24,075,154.00 | 16.5% | Yes |
| 1st Subsequent Year (2021-22) | 20,359,436.00 | 23,698,792.00 | 16.4% | Yes |
| 2nd Subsequent Year (2022-23) | 20,359,436.00 | 23,698,792.00 | 16.4% | Yes |

Explanation:
(required if Yes)

Increase in State grants including Learning Loss Mitigation Funds and miscellaneous adjustments.

| | | | | |
|--|---------------|---------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2020-21) | 84,363,572.00 | 85,206,718.00 | 1.0% | No |
| 1st Subsequent Year (2021-22) | 83,314,188.00 | 83,989,938.00 | 0.8% | No |
| 2nd Subsequent Year (2022-23) | 83,314,188.00 | 83,989,938.00 | 0.8% | No |

Explanation:
(required if Yes)

| | | | | |
|---|--------------|--------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2020-21) | 4,285,518.00 | 8,488,240.00 | 98.1% | Yes |
| 1st Subsequent Year (2021-22) | 4,167,842.00 | 8,488,240.00 | 103.7% | Yes |
| 2nd Subsequent Year (2022-23) | 4,056,049.00 | 8,488,240.00 | 109.3% | Yes |

Explanation:
(required if Yes)

Increase in Books & Supplies due to an increase in Learning Loss Mitigation Funds, budgeted carryover and miscellaneous adjustments.

| | | | | |
|--|---------------|---------------|------|----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2020-21) | 38,243,878.00 | 39,405,076.00 | 3.0% | No |
| 1st Subsequent Year (2021-22) | 37,942,753.00 | 39,512,136.00 | 4.1% | No |
| 2nd Subsequent Year (2022-23) | 37,818,444.00 | 39,627,761.00 | 4.8% | No |

Explanation:
(required if Yes)

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 (2020-21) | 116,847,977.00 | 125,505,130.00 | 7.4% | Not Met |
| 1st Subsequent Year (2021-22) | 114,307,601.00 | 122,289,662.00 | 7.0% | Not Met |
| 2nd Subsequent Year (2022-23) | 113,775,902.00 | 121,559,615.00 | 6.8% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A) | | | | |
| Current Year (2020-21) | 42,529,396.00 | 47,893,316.00 | 12.6% | Not Met |
| 1st Subsequent Year (2021-22) | 42,110,595.00 | 48,000,376.00 | 14.0% | Not Met |
| 2nd Subsequent Year (2022-23) | 41,874,493.00 | 48,116,001.00 | 14.9% | Not Met |

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

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

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

Explanation: Increase in Federal Learning Loss Mitigation Funds and budgeted carryover.
Federal Revenue
(linked from 4A
if NOT met)

Explanation: Increase in State grants including Learning Loss Mitigation Funds and miscellaneous adjustments.
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: Increase in Books & Supplies due to an increase in Learning Loss Mitigation Funds, budgeted carryover and miscellaneous adjustments.
Books and Supplies
(linked from 4A
if NOT met)

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

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 | 2,088,760.89 | 2,088,761.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5) | | 2,088,761.00 | |

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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage (Criterion 8B, Line 9) | 12.0% | 12.8% | 14.6% |
| County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage): | 4.0% | 4.3% | 4.9% |

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):

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

| | Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 56,936,841.00 | 56,936,841.00 | 56,936,841.00 |

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 (2020-21) | (2,712,128.00) | 59,797,515.00 | 4.5% | Not Met |
| 1st Subsequent Year (2021-22) | 1,802,267.00 | 53,146,452.00 | N/A | Met |
| 2nd Subsequent Year (2022-23) | 3,876,901.00 | 51,087,033.00 | N/A | Met |

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

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

- STANDARD 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)

2020-21 deficit spending due to one-time expenditures and adjustments.

7. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2) | Status |
|-------------------------------|--|--------|
| Current Year (2020-21) | 130,505,575.86 | Met |
| 1st Subsequent Year (2021-22) | 130,139,119.86 | Met |
| 2nd Subsequent Year (2022-23) | 128,056,677.86 | 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 (2020-21) | 124,333,006.43 | 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 \$71,000 (greater of) | 0 | to \$6,317,999 |
| 4% or \$316,000 (greater of) | \$6,318,000 | to \$15,794,999 |
| 3% or \$632,000 (greater of) | \$15,795,000 | to \$71,078,000 |
| 2% or \$2,132,000 (greater of) | \$71,078,001 | 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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 166,245,315 | 158,136,356 | 159,121,379 |
| 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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 166,245,315.00 | 158,136,356.00 | 159,121,379.00 |
| 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) | 166,245,315.00 | 158,136,356.00 | 159,121,379.00 |
| 4. Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. Reserve Standard - by Percent (Line A3 times Line A4) | 3,324,906.30 | 3,162,727.12 | 3,182,427.58 |
| 6. Reserve Standard - by Amount (From percentage level chart above) | 2,132,000.00 | 2,132,000.00 | 2,132,000.00 |
| 7. County Office's Reserve Standard (Greater of Line A5 or Line A6) | 3,324,906.30 | 3,162,727.12 | 3,182,427.58 |

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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--|----------------------------------|----------------------------------|
| 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) | 3,324,907.00 | 3,162,727.00 | 3,182,428.00 |
| 3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 16,981,487.68 | 17,120,924.36 | 19,978,124.36 |
| 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) | (377,407.74) | 0.00 | (1.00) |
| 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) | 19,928,986.94 | 20,283,651.36 | 23,160,551.36 |
| 9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 11.99% | 12.83% | 14.56% |
| County Office's Reserve Standard (Section 8A, Line 7): | 3,324,906.30 | 3,162,727.12 | 3,182,427.58 |
| 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, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 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 (2020-21) | (6,433,559.00) | (8,841,639.00) | 37.4% | 2,408,080.00 | Not Met |
| 1st Subsequent Year (2021-22) | (6,348,781.00) | (5,939,475.00) | -6.4% | (409,306.00) | Not Met |
| 2nd Subsequent Year (2022-23) | (6,376,051.00) | (5,923,344.00) | -7.1% | (452,707.00) | Not Met |
| 1b. Transfers In, County School Service Fund * | | | | | |
| Current Year (2020-21) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2021-22) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, County School Service Fund * | | | | | |
| Current Year (2020-21) | 439,458.00 | 437,241.00 | -0.5% | (2,217.00) | Met |
| 1st Subsequent Year (2021-22) | 439,458.00 | 437,241.00 | -0.5% | (2,217.00) | Met |
| 2nd Subsequent Year (2022-23) | 439,458.00 | 437,241.00 | -0.5% | (2,217.00) | 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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions to programs based on program needs.

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, 2020 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | 1,322,561 |

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

| | | | | |
|----------------------|---|----------------|----------------|------------------|
| Restricted Copiers | | 01-8689 | 01-7438 & 7439 | 198,731 |
| Unrestricted Copiers | | 01-8689 | 01-7438 & 7439 | 151,030 |
| QZAB #3 | 2 | 01-8660 | 01-7438 & 7439 | 416,666 |
| QZAB #4 | 9 | 01-8680 & 8689 | 01-7438 & 7439 | 1,433,974 |
| | | | | |
| | | | | |
| TOTAL: | | | | 3,522,962 |

| Type of Commitment (continued): | Prior Year (2019-20) Annual Payment (P & I) | Current Year (2020-21) Annual Payment (P & I) | 1st Subsequent Year (2021-22) Annual Payment (P & I) | 2nd Subsequent Year (2022-23) Annual Payment (P & I) |
|---------------------------------|---|---|--|--|
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1,322,561 | 1,322,561 | 1,322,561 | 1,322,561 |

Other Long-term Commitments (continued):

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Restricted Copiers | 80,621 | 85,682 | 73,318 | 39,372 |
| Unrestricted Copiers | 85,479 | 60,383 | 46,239 | 32,989 |
| QZAB #3 | 208,333 | 208,333 | 208,333 | 0 |
| QZAB #4 | 164,187 | 165,124 | 166,067 | 167,015 |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,861,181 | 1,842,083 | 1,816,518 | 1,561,937 |
| Has total annual payment increased over prior year (2019-20)? | | 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?

2. OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| a. Total OPEB liability | 20,861,159.00 | 20,861,859.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 7,990,408.00 | 7,990,408.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 12,870,751.00 | 12,871,451.00 |
| 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 measurement date of the OPEB valuation | May 28, 2020 | May 28, 2020 |

3. OPEB Contributions

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2020-21) | N/A | N/A |
| 1st Subsequent Year (2021-22) | N/A | N/A |
| 2nd Subsequent Year (2022-23) | 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 (2020-21) | 1,745,682.00 | 1,726,650.00 |
| 1st Subsequent Year (2021-22) | 1,745,682.00 | 1,726,650.00 |
| 2nd Subsequent Year (2022-23) | 1,745,682.00 | 1,726,650.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2020-21) | 1,230,948.00 | 1,230,948.00 |
| 1st Subsequent Year (2021-22) | 1,230,948.00 | 1,320,598.00 |
| 2nd Subsequent Year (2022-23) | 1,230,948.00 | 1,367,820.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2020-21) | 67 | 60 |
| 1st Subsequent Year (2021-22) | 67 | 60 |
| 2nd Subsequent Year (2022-23) | 67 | 60 |

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 (2020-21) | | |
| 1st Subsequent Year (2021-22) | | |
| 2nd Subsequent Year (2022-23) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2020-21) | | |
| 1st Subsequent Year (2021-22) | | |
| 2nd Subsequent Year (2022-23) | | |

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) (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 206.7 | 203.6 | 203.6 | 203.6 |

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

| |
|-----|
| Yes |
|-----|

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 455.3 | 471.4 | 471.4 | 471.4 |

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

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

| |
|-----|
| n/a |
|-----|

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

| |
|----|
| No |
|----|

Negotiations Settled Since Budget Adoption

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

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

3. Period covered by the agreement:

Begin Date:

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

End Date:

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

4. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

6. Amount included for any tentative salary schedule increases

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

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| 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?

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

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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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) (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 230.0 | 229.5 | 229.5 | 229.5 |

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 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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |

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

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------|----------------------------------|----------------------------------|
| 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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| 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 (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

| |
|----|
| No |
|----|

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

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First Interim
2020-21 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 95). 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 95. 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 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2020-21 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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT

| FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|-----------------------------|----------|--------|-------|
|-----------------------------|----------|--------|-------|

| | | | |
|--------------------------|------|------|-------------|
| 01-3220-0-0000-0000-9791 | 3220 | 9791 | -473,313.00 |
|--------------------------|------|------|-------------|

Explanation: Per CDE direction, the resource code is to have a negative fund balance.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object

8980) must net to zero by fund. PASSED

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). 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 95. 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 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

| FUND | RESOURCE | NEG. EFB |
|------|----------|-------------|
| 01 | 3220 | -377,408.00 |

Explanation: Per CDE direction, the resource code is to have a negative fund balance.

Total of negative resource balances for Fund 01 -377,408.00

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

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|-------------|
| 01 | 3220 | 9790 | -377,408.00 |

Explanation: Per CDE direction, the resource code is to have a negative fund balance.

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

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

| <u>FUND</u> | <u>RESOURCE</u> | <u>FUNCTION</u> | <u>VALUE</u> |
|-------------|-----------------|-----------------|--------------|
| 01 | 6387 | 7200-7600 | -29,027.00 |

Explanation:Prior year adjustment due to Capital Outlay purchases.

| | | | |
|----|------|-----------|------------|
| 01 | 7415 | 7200-7600 | -18,851.00 |
|----|------|-----------|------------|

Explanation:The Resource code does not allow a contribution, so expenses were transferred out.

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2020-21 Projected Totals
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB RESOURCE OBJECT VALUE

01-3220-0-0000-0000-9791 3220 9791 -473,312.74
Explanation:Per CDE direction, the resource code is to have a negative fund balance.

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 95). 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 95. 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 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. EXCEPTION

| FUND | RESOURCE | NEG. EFB |
|------|----------|-------------|
| 01 | 3220 | -377,407.74 |

Explanation:Per CDE direction, the resource code is to have a negative fund balance.

Total of negative resource balances for Fund 01 -377,407.74

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

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|-------------|
| 01 | 3220 | 9790 | -377,407.74 |

Explanation:Per CDE direction, the resource code is to have a negative fund balance.

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

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

| <u>FUND</u> | <u>RESOURCE</u> | <u>FUNCTION</u> | <u>VALUE</u> |
|-------------|-----------------|-----------------|--------------|
|-------------|-----------------|-----------------|--------------|

| | | | |
|----|------|-----------|------------|
| 01 | 6387 | 7200-7600 | -29,027.00 |
|----|------|-----------|------------|

Explanation:Prior year adjustment due to Capital Outlay purchases.

| | | | |
|----|------|-----------|------------|
| 01 | 7415 | 7200-7600 | -18,851.00 |
|----|------|-----------|------------|

Explanation:The Resource code does not allow a contribution, so expenses were transferred out.

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

unrestricted resources, restricted resources, and combined total resources.)
PASSED

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

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

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

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

Checks Completed.

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First Interim
2020-21 Actuals to Date
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT

| FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|-----------------------------|----------|--------|-------|
|-----------------------------|----------|--------|-------|

| | | | |
|--------------------------|------|------|-------------|
| 01-3220-0-0000-0000-9791 | 3220 | 9791 | -473,312.74 |
|--------------------------|------|------|-------------|

Explanation: Per CDE direction, the resource code is to have a negative fund balance.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object

8980) must net to zero by fund.

PASSED

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

PASSED

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

PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to
the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300).

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.