

***San Joaquin County Office of Education***  
**James A. Mousalimas, Superintendent of Schools**  
**2020-21 Second Interim Financial Report**  
**March 17, 2021**

**INTRODUCTION**

The San Joaquin County Office of Education (SJCOE) 2020-21 Second Interim Report continues to reflect our overall sound financial condition. The included multi-year projection builds upon the 2020-21 budget and includes projected revenues and expenditures through 2022-23, including the rapidly escalating employer pension contributions. The projection indicates that the SJCOE will remain in solid financial condition throughout the projection period resulting in a positive certification of our Second Interim Report.

As a result of the Average Daily Attendance (ADA) hold-harmless provisions in 2019-20 and 2020-21, the SJCOE, like most other Local Education Agencies (LEAs), is protected from pandemic induced declining student enrollment and attendance. With this protection in place, the 2020-21 budget continues to demonstrate a structural surplus; meaning ongoing unrestricted revenues exceed ongoing 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 and afford the SJCOE 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.

On January 8, 2021, the Governor released initial budget proposals for the 2021-22 fiscal year. Soon after the onset of the pandemic last year, the state estimated there would be a \$54.3 billion deficit in California's budget this fiscal year due to pandemic-induced plummeting revenues. Six months later, the state now recognizes, based upon actual cash receipts, revenues are exceeding pre-pandemic forecasts and this positive trend is projected to continue. This counter-intuitive situation is said to be fueled largely by the disproportionate pandemic impacts on low income earners, federal fiscal stimulus injections into the economy, and record stock market capital gains. This dramatic turnaround has allowed the Governor to propose eliminating most of the deferred cash payments to schools next year, which were substantially implemented in 2020-21 in order to avoid deep cuts to education, and to propose a 2021-22 compounded COLA of 3.84% (in part to restore funding levels following a 0% COLA in 2020-21).

The January 2021 budget also contained some "early action" proposals, including \$2 billion to incentivize in-person instruction in 2020-21 and \$4.6 billion for Expanded Learning Time and Academic Intervention Grants to assist LEAs with mitigating learning loss caused by pandemic disruptions. The Legislature has since taken action to approve a modified version of these two "early action" proposals and the Governor signed them into law on March 5, 2021.

While the dramatic turn-around of the state budget outlook for 2021-22 is welcomed news, the state also projects significant budget deficits beginning in 2022-23 through 2024-25 of \$7.5 billion to \$11 billion. This problematic outlook is due to anticipated, prolonged and elevated unemployment, a much greater than normal demand for state social safety net programs, combined with subdued top-line revenue growth. This concerning state budget outlook, rising STRS and PERS employer pension rates and the uncertainty surrounding the SJCOE student program enrollment and attendance in the short to intermediate term, will require careful attention and management. As mentioned in previous budget introductions and presentations, the SJCOE has accumulated significant program reserves which will afford us time to continue carefully monitoring both internal and external conditions and to make any necessary adjustments thoughtfully and deliberately as they become necessary.

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 SJCOE 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 Second Interim Financial Report includes the following for your review and approval:

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

**BEGINNING BALANCE**

Listed below are the changes in the components of the beginning balances for Adopted Budget to Second Interim. Adopted budget beginning balances are estimates. Once the books are closed the actual beginning balances are reflected in the First Interim Financial Reporting. Once the actual beginning balances are put online, they do not change.

<u>Categories</u>	<u>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
Special Education Program Reserves	\$2,739,099.06	\$2,768,725.29	\$2,768,725.29
Special Education Restricted Grants/Programs	\$10,762,761.40	\$10,719,475.28	\$10,719,475.28
Other Restricted Programs	\$12,602,764.90	\$12,597,458.56	\$12,597,458.56
Court/Community Schools	\$0.17	\$2,323,672.04	\$2,323,672.04
Designated Unrestricted Programs	\$75,618,196.49	\$79,123,056.91	\$79,123,056.91
Court/Community Schools Unrestricted Lottery	\$30,437.19	\$48,562.48	\$48,562.48
Special Education Unrestricted Lottery	\$112,383.94	\$109,540.48	\$109,540.48
ROC/P Unrestricted Lottery	\$122,350.32	\$102,956.03	\$102,956.03
Lottery-Technology Support	\$321,102.93	\$388,602.69	\$388,602.69
Revolving-Petty Cash	\$2,825.00	\$2,825.00	\$2,825.00
Designated Economic Uncertainties	\$2,766,519.00	\$2,667,853.24	\$2,667,853.24
Unrestricted Reserves	\$13,419,422.78	\$13,697,432.40	\$13,697,432.40
QZAB #1	\$0.00	\$0.00	\$0.00
QZAB #2	\$942,836.53	\$944,647.34	\$944,647.34
QZAB #3	\$416,665.92	\$416,667.75	\$416,667.75
<b>Total General Fund</b>	<b>\$119,857,365.63</b>	<b>\$125,911,475.49</b>	<b>\$125,911,475.49</b>
<b>Total TCSJ Fund 02 SACS General Fund</b>	<b>\$5,163,221.90</b>	<b>\$5,015,140.37</b>	<b>\$5,015,140.37</b>
<b>Total SACS General Funds 01 &amp; 02</b>	<b>\$125,020,587.53</b>	<b>\$130,926,615.86</b>	<b>\$130,926,615.86</b>

**REVENUES**

Revenues are received from several sources and are for restricted and unrestricted purposes.

- **Restricted** ~ Restricted funds are assigned a resource code that tracks the activities funded with revenues that have legally defined reporting requirements.
- **Designated Unrestricted** ~ Designated funds are considered unrestricted; however projects and activities are tracked for a specific purpose.
- **Unrestricted** ~ Unrestricted funds have a specific resource code.

**REVENUES continued...**

**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, 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 SJCOE for the 2020-21 Adopted Budget to Second Interim Financial Reporting Period:

<u>General Fund Revenue Sources</u>	<u>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
Restricted	60.17%	65.58%	65.99%
Designated Unrestricted	34.25%	29.90%	29.50%
<b>Total Restricted and Designated Unrestricted</b>	<b>94.42%</b>	<b>95.48%</b>	<b>95.49%</b>
Unrestricted	5.58%	4.52%	4.51%
<b>Total Revenue Percentages</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**COURT & COMMUNITY STUDENT TYPES**

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

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

**AVERAGE DAILY ATTENDANCE (ADA)**

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

<u>SJCOE LCFF ADA</u>	<u>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
Type C Court/Camps	67.00	147.99	147.99
Type C Community Schools	882.00	1,042.32	1,042.32
Type C Charter Schools	180.00	244.06	244.06
<b>Total Court/Community Schools ADA</b>	<b>1,129.00</b>	<b>1,434.37</b>	<b>1,434.37</b>

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:

**AVERAGE DAILY ATTENDANCE (ADA) continued...**

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

**LCFF CALCULATIONS**

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

The LCFF for Original Budget was based on the Governor's 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, and ADA was held at the 2019-20 numbers. For Second Interim, we used the same factors that were used for First Interim--0% COLA and ADA held harmless 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>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
<b><u>LCFF Funding</u></b>			
2020-2021 LCFF Revenues	\$28,938,219.00	\$36,916,763.00	\$36,712,803.00

**GENERAL FUND CONTRIBUTIONS**

The Standardized Account Code Structure (SACS) requires that restricted resources must have a revenue contribution from unrestricted resources if restricted revenues do not cover estimated expenditures and account for the repayment of prior years' contributions. There are also contributions that are required shifts from receipt of unrestricted revenues to restricted resources for specific purposes. There are some programs listed below where restricted funds are transferred as a contribution to unrestricted revenues. The contributions will show the net total of the unrestricted contributions and will be updated at each financial reporting period. The contributions for 2020-21 Second Interim Financial Report are (5.41%) of the General Fund Revenues.

	<u>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
<b><u>General Fund Contribution</u></b>			
CodeStack Code Camp	(\$116,644.00)	(\$110,285.00)	(\$110,285.00)
CodeStack	\$0.00	(\$1,121,535.00)	(\$1,121,535.00)
Continuous Improvement & Support	(\$1,666,667.00)	(\$1,666,667.00)	(\$1,666,667.00)
Court/Community to COSP Programs	(\$376,187.00)	(\$981,729.00)	(\$1,056,555.00)
Apprenticeship	\$0.00	(\$700,000.00)	(\$700,000.00)
Deferred Maintenance Special Ed Transfer	\$185,217.00	\$185,217.00	\$185,217.00
Education Locally Restricted Programs	(\$269,945.00)	(\$265,520.00)	(\$257,352.00)
TCSJ Fund 02 Transfer/Economic Uncertainties	\$1,258.00	\$14,708.00	\$18,323.00
TCSJ (Teachers College of San Joaquin)	(\$1,500,000.00)	(\$1,500,000.00)	(\$1,500,000.00)
Routine Repair 3% Requirement	(\$2,088,761.00)	(\$2,088,761.00)	(\$2,088,761.00)
SJCOE GED Testing Center	(\$8,957.00)	(\$8,957.00)	(\$8,957.00)
Special Education	(\$406,398.00)	(\$398,185.00)	(\$398,185.00)
<b>Total General Fund Unrestricted Contributions</b>	<b>(\$6,247,084.00)</b>	<b>(\$8,641,714.00)</b>	<b>(\$8,704,757.00)</b>

**GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS**

There are also General Fund transfers to subsidy budgets. The contributions from unrestricted reserves to cover the amount of unrestricted expenditures result in a zero-net amount. The revenues and expenditures are tracked separately by unrestricted resources within the General Fund. The contribution is the amount to cover expenses in excess of the revenues generated for each program. 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>2020-2021 Second Interim</u>
Affordable Care Act Employer Shared Responsibility	\$30,000.00	\$30,000.00	\$30,000.00
Academic Decathlon	\$24,300.00	\$21,003.00	\$13,040.00
Academic Pentathlon	\$15,093.00	\$13,283.00	\$5,545.00
Administration Student Events Projects	\$2,900.00	\$2,610.00	\$2,610.00
Administrative Services	\$205,372.00	\$185,278.00	\$185,278.00
ALICE Training	\$92,299.00	\$92,299.00	\$92,299.00
Automatic External Defibrillators	\$6,500.00	\$6,500.00	\$6,500.00
Budget Stabilization	\$0.00	\$7,000,000.00	\$7,000,000.00
Building Budgets	\$375,000.00	\$293,241.00	\$519,591.00
Bus Driver Training	\$17,560.00	\$15,804.00	\$15,804.00
Business Services	\$699,774.00	\$654,774.00	\$665,344.00
Classified School Employee Summer Assistance Program	\$0.00	\$18,851.00	\$18,851.00
COE Legal	\$180,000.00	\$186,883.00	\$186,883.00
Countywide Music Coordination	\$134,696.00	\$119,943.00	\$119,943.00
Credentialing Services	\$5,993.00	\$5,394.00	\$5,394.00
Curriculum Services	\$52,458.00	\$47,192.00	\$47,192.00
Deferred Maintenance General Fund	\$310,901.00	\$310,901.00	\$310,901.00
Direct Service School District (DSSD) Services	\$500.00	\$450.00	\$450.00
Early Childhood	\$22,046.00	\$19,829.00	\$19,829.00
Educational Services	\$1,533,801.00	\$1,472,217.00	\$1,380,164.00
Emergency Preparedness	\$26,398.00	\$26,398.00	\$26,398.00
Employee Student Day Camp	\$0.00	\$250,000.00	\$250,000.00
Fab Lab	\$0.00	\$0.00	\$78,798.00
Fingerprinting Services	\$74,008.00	\$66,607.00	\$66,607.00
General Fund Unrestricted Salary & Benefits	\$10,365,560.00	\$10,044,422.00	\$10,169,472.00
Leadership Training	\$34,144.00	\$30,730.00	\$30,730.00
Lycoming	\$51,319.00	\$51,319.00	\$54,499.00
Maintenance & Operations	\$854,415.00	\$733,509.00	\$721,449.00
Migrant Ed Unallowable Expenses	\$0.00	\$0.00	(\$2,517.00)
Mock Trial	\$19,628.00	\$16,602.00	\$10,102.00
Nelson Operations	\$370,066.00	\$377,611.00	\$377,611.00
Outdoor Education	\$892,175.00	\$1,018,822.00	\$742,015.00
Personnel External Services	\$209,961.00	\$188,365.00	\$188,365.00
Postage	\$20,000.00	\$20,000.00	\$20,000.00
Property & Liability Losses	\$45,105.00	\$45,105.00	\$45,105.00
Public Information Office	\$485,069.00	\$443,517.00	\$434,561.00
Research & Grant Development	\$379,605.00	\$343,636.00	\$317,540.00
Risk Management	\$25,500.00	\$25,500.00	\$45,500.00
School District Organization	\$25,000.00	\$22,500.00	\$22,500.00
Science Fair	\$5,944.00	\$0.00	\$0.00
Science Olympiad	\$13,631.00	\$10,308.00	\$10,308.00
SJCOE ID Badges	\$15,000.00	\$13,500.00	\$13,500.00
SJCOE Professional Learning for Classified Support Staff	\$0.00	\$4,300.00	\$4,300.00
SJCOE Special Needs	\$300,000.00	\$300,000.00	\$300,000.00
Special Education	\$406,398.00	\$398,185.00	\$398,185.00
Special Education Discretionary	\$300,000.00	\$270,000.00	\$270,000.00
Spelling Bee	\$2,016.00	\$1,771.00	\$759.00
State Seal of Bilitracy	\$10,180.00	\$9,162.00	\$9,162.00
Student Administrative Support Services	\$50,000.00	\$45,000.00	\$52,609.00
Student Events	\$269,945.00	\$265,520.00	\$257,352.00
Superintendent & Board	\$215,988.00	\$218,777.00	\$204,896.00
Teachers College Operations	\$96,605.00	\$96,605.00	\$96,605.00
Teacher Recruitment	\$30,000.00	\$27,000.00	\$27,000.00
Technology Administration	\$1,372,969.00	\$1,372,969.00	\$1,372,969.00
Transition Budget	\$25,000.00	\$22,500.00	\$22,500.00
Tuition Reimbursement Program	\$2,000.00	\$1,800.00	\$1,800.00
Unemployment	\$0.00	\$0.00	\$19,510.00
Venture Academy Early College Academy	\$0.00	\$1,000,000.00	\$1,000,000.00
WEC Operations	\$417,613.00	\$413,855.00	\$413,855.00
Workers' Compensation	\$10,700.00	\$9,630.00	\$9,630.00
<b>Total General Fund Unrestricted Contributions</b>	<b>\$21,131,135.00</b>	<b>\$28,681,977.00</b>	<b>\$28,709,293.00</b>

**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 Standardized 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 Second Interim financial reporting. The chart below summarizes the results of these revisions for 2020-21 Adopted Budget to the Second Interim reporting periods.

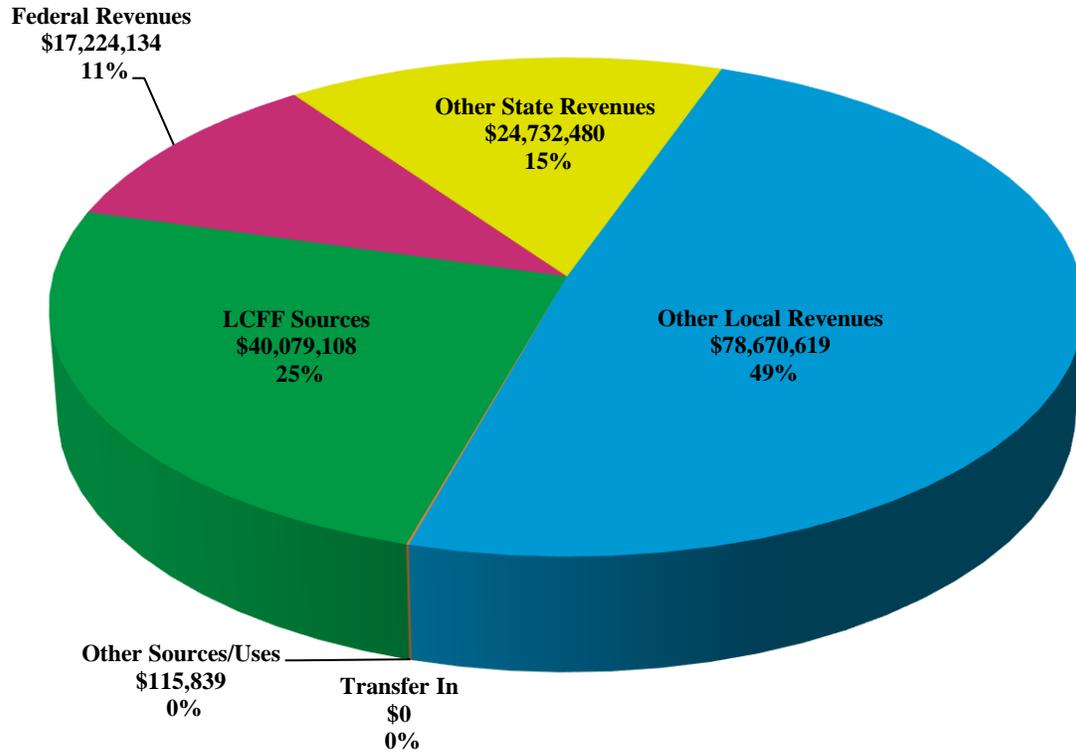
<u>General Fund Revenue Categories</u>	<u>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
<b><u>Restricted</u></b>			
LCFF Sources	\$4,016,032.00	\$4,216,809.00	\$4,216,809.00
Federal Revenues	\$11,815,530.00	\$16,223,258.00	\$17,224,134.00
Other State Revenues	\$15,471,926.00	\$18,818,123.00	\$19,459,920.00
Other Local Revenues	<u>\$52,469,209.00</u>	<u>\$60,838,984.00</u>	<u>\$56,511,720.00</u>
<b>Subtotal Restricted Revenues</b>	<b>\$83,772,697.00</b>	<b>\$100,097,174.00</b>	<b>\$97,412,583.00</b>
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>\$8,704,757.00</u>
<b>Total Restricted General Fund Revenues</b>	<b><u>\$90,019,781.00</u></b>	<b><u>\$108,738,888.00</u></b>	<b><u>\$106,117,340.00</u></b>
<b><u>Unrestricted</u></b>			
LCFF Sources	\$28,748,413.00	\$36,002,396.00	\$35,862,299.00
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$5,196,949.00	\$5,257,031.00	\$5,272,560.00
Other Local Revenues	<u>\$31,894,363.00</u>	<u>\$24,367,734.00</u>	<u>\$22,158,899.00</u>
<b>Subtotal Unrestricted Revenues</b>	<b>\$65,839,725.00</b>	<b>\$65,627,161.00</b>	<b>\$63,293,758.00</b>
Transfer In/out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$99,940.00	\$115,839.00
Contributions	<u>(\$6,247,084.00)</u>	<u>(\$8,641,714.00)</u>	<u>(\$8,704,757.00)</u>
<b>Total Unrestricted General Fund Revenues</b>	<b><u>\$59,592,641.00</u></b>	<b><u>\$57,085,387.00</u></b>	<b><u>\$54,704,840.00</u></b>
<b>Total General Fund Revenues</b>	<b><u>\$149,612,422.00</u></b>	<b><u>\$165,824,275.00</u></b>	<b><u>\$160,822,180.00</u></b>

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>2020-2021 Second Interim</u>
LCFF Sources	\$32,764,445.00	\$40,219,205.00	\$40,079,108.00
Federal Revenues	\$11,815,530.00	\$16,223,258.00	\$17,224,134.00
Other State Revenues	\$20,668,875.00	\$24,075,154.00	\$24,732,480.00
Other Local Revenues	\$84,363,572.00	\$85,206,718.00	\$78,670,619.00
Transfer In	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$99,940.00	\$115,839.00
Contribution to Restricted Resources	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total General Fund Revenues</b>	<b><u>\$149,612,422.00</u></b>	<b><u>\$165,824,275.00</u></b>	<b><u>\$160,822,180.00</u></b>

**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, and 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) will replace the Local Control Accountability Plan (LCAP) for the 2020-21 fiscal year. The LCP was presented to the board at a public hearing on September 16<sup>th</sup>, 2020.

The Budget Overview for Parents goes with the LCAP. Since we did not do an LCAP this year, the Budget Overview for Parents was presented in conjunction with the First Interim Financial Report at the December 16<sup>th</sup> 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 Second Interim Financial Report. Comparisons from the 2020-21 Adopted Budget to the Second Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts, and total expenditures, are on the next page.

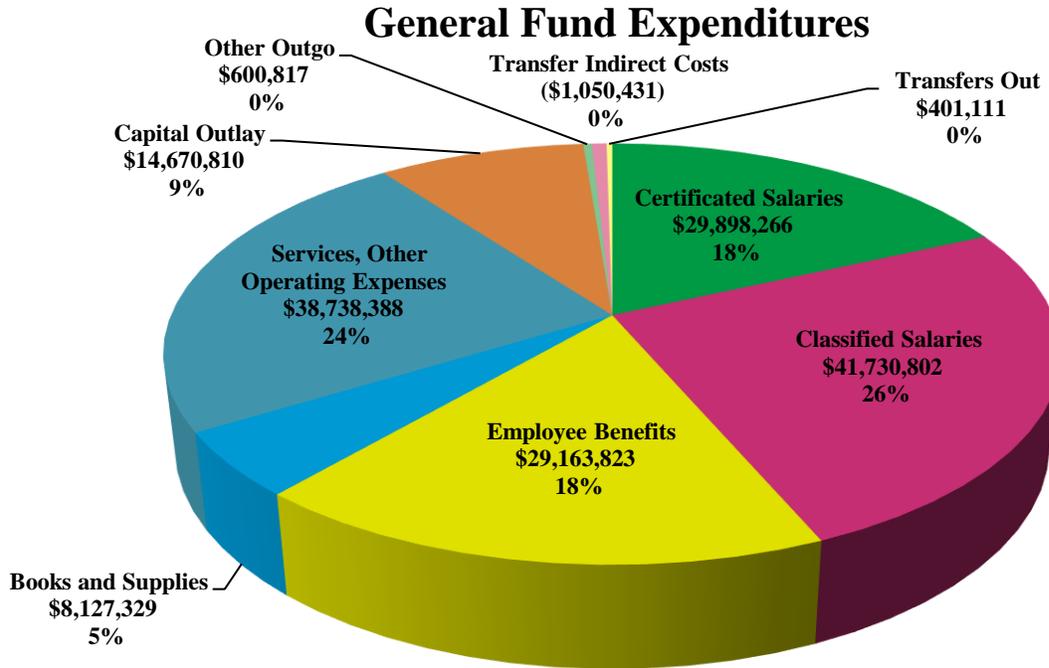
GENERAL FUND EXPENDITURES continued...

<u>Expenditure Categories</u>	<u>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
<b><u>Restricted</u></b>			
Certificated Salaries	\$20,230,668.00	\$20,599,945.00	\$20,332,430.00
Classified Salaries	\$23,518,351.00	\$27,742,300.00	\$25,672,271.00
Employee Benefits	\$18,613,727.00	\$19,602,043.00	\$18,759,729.00
Books and Supplies	\$2,353,527.00	\$6,628,604.00	\$6,255,142.00
Services, Other Operating Expenses	\$18,749,182.00	\$21,924,916.00	\$22,009,277.00
Capital Outlay	\$553,460.00	\$1,891,638.00	\$1,713,930.00
Other Outgo	\$62,358.00	\$80,560.00	\$80,824.00
Direct Support Indirect Costs	\$6,948,107.00	\$7,815,794.00	\$7,523,431.00
<b>Subtotal Restricted Expenditures</b>	<b>\$91,029,380.00</b>	<b>\$106,285,800.00</b>	<b>\$102,347,034.00</b>
Transfer Out/Other Sources	<u>\$162,000.00</u>	<u>\$162,000.00</u>	<u>\$125,870.00</u>
<b>Total General Fund Restricted Expenditures</b>	<b><u>\$91,191,380.00</u></b>	<b><u>\$106,447,800.00</u></b>	<b><u>\$102,472,904.00</u></b>
<b><u>Unrestricted</u></b>			
Certificated Salaries	\$9,905,280.00	\$9,523,665.00	\$9,565,836.00
Classified Salaries	\$21,351,865.00	\$16,736,902.00	\$16,058,531.00
Employee Benefits	\$13,142,733.00	\$10,486,715.00	\$10,404,094.00
Books and Supplies	\$1,931,991.00	\$1,859,636.00	\$1,872,187.00
Services, Other Operating Expenses	\$19,494,696.00	\$17,480,160.00	\$16,729,111.00
Capital Outlay	\$10,935,488.00	\$11,787,077.00	\$12,956,880.00
Other Outgo	\$528,115.00	\$511,426.00	\$519,993.00
Indirect Costs	(\$7,942,263.00)	(\$8,863,307.00)	(\$8,573,862.00)
<b>Subtotal Unrestricted Expenditures</b>	<b>\$69,347,905.00</b>	<b>\$59,522,274.00</b>	<b>\$59,532,770.00</b>
Transfer Out/Other Sources	<u>\$277,458.00</u>	<u>\$275,241.00</u>	<u>\$275,241.00</u>
<b>Total General Fund Unrestricted Expenditures</b>	<b><u>\$69,625,363.00</u></b>	<b><u>\$59,797,515.00</u></b>	<b><u>\$59,808,011.00</u></b>
<b>Total General Fund Expenditures</b>	<b><u>\$160,816,743.00</u></b>	<b><u>\$166,245,315.00</u></b>	<b><u>\$162,280,915.00</u></b>

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>2020-2021 Second Interim</u>
Certificated Salaries	\$30,135,948.00	\$30,123,610.00	\$29,898,266.00
Classified Salaries	\$44,870,216.00	\$44,479,202.00	\$41,730,802.00
Employee Benefits	\$31,756,460.00	\$30,088,758.00	\$29,163,823.00
Books and Supplies	\$4,285,518.00	\$8,488,240.00	\$8,127,329.00
Services, Other Operating Expenses	\$38,243,878.00	\$39,405,076.00	\$38,738,388.00
Capital Outlay	\$11,488,948.00	\$13,678,715.00	\$14,670,810.00
Other Outgo	\$590,473.00	\$591,986.00	\$600,817.00
Transfer Indirect Costs	(\$994,156.00)	(\$1,047,513.00)	(\$1,050,431.00)
Transfers Out	<u>\$439,458.00</u>	<u>\$437,241.00</u>	<u>\$401,111.00</u>
<b>Total General Fund Expenditures</b>	<b><u>\$160,816,743.00</u></b>	<b><u>\$166,245,315.00</u></b>	<b><u>\$162,280,915.00</u></b>

GENERAL FUND EXPENDITURES continued...



**LOTTERY**

The California Lottery was approved by voters in November 1984. A minimum of 34% of lottery revenues is distributed to public schools and colleges. Each school district and county office 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</u> <u>Unaudited</u> <u>Beg. Balance</u>	<u>2020-2021</u> <u>Estimated</u> <u>Revenues</u>	<u>2020-2021</u> <u>Estimated</u> <u>Expenses</u>	<u>2020-2021</u> <u>Estimated</u> <u>Ending Balance</u>
<b><u>Lottery</u></b>				
<b><i>Restricted Lottery \$49.00 Per ADA</i></b>				
Court/Community Schools (COSP)	\$364,901.92	\$76,057.00	\$76,057.00	\$364,901.92
ROC/P COSP Instructional Program	\$98.07	\$0.00	\$0.00	\$98.07
Adults in Correction Facilities	\$69,345.66	\$4,721.00	\$4,721.00	\$69,345.66
Special Education	\$205,214.01	\$33,366.00	\$31,590.00	\$206,990.01
Venture Academy	\$19,793.80	\$76,755.00	\$20,962.00	\$75,586.80
one.Charter	\$0.00	\$44,923.00	\$43,730.00	\$1,193.00
Building Futures Charter	\$0.00	\$0.00	\$0.00	\$0.00
<b><i>Subtotal Lottery - Restricted</i></b>	<b><u>\$659,353.46</u></b>	<b><u>\$235,822.00</u></b>	<b><u>\$177,060.00</u></b>	<b><u>\$718,115.46</u></b>
<b><i>Unrestricted Lottery \$150.00 Per ADA</i></b>				
Court/Camp Community Schools	\$48,562.48	\$121,480.00	\$121,480.00	\$48,562.48
ROC/P COSP Instructional Program	\$62,367.79	\$0.00	\$7,023.00	\$55,344.79
Adults in Correction Facilities	\$40,588.24	\$7,585.00	\$7,585.00	\$40,588.24
Special Education	\$109,540.48	\$53,345.00	\$44,753.00	\$118,132.48
Technology Support	\$388,602.69	\$182,380.00	\$151,782.00	\$419,200.69
Venture Academy	\$26,698.97	\$240,011.00	\$215,903.00	\$50,806.97
one.Charter	\$0.00	\$144,603.00	\$62,708.00	\$81,895.00
Building Futures Academy	\$0.00	\$0.00	\$0.00	\$0.00
<b><i>Subtotal Lottery - Unrestricted</i></b>	<b><u>\$676,360.65</u></b>	<b><u>\$749,404.00</u></b>	<b><u>\$611,234.00</u></b>	<b><u>\$814,530.65</u></b>
<b><u>Grand Total Lottery</u></b>	<b><u>\$1,335,714.11</u></b>	<b><u>\$985,226.00</u></b>	<b><u>\$788,294.00</u></b>	<b><u>\$1,532,646.11</u></b>

**COUNTY OPERATED SCHOOLS AND PROGRAMS (COSP)**

Court/Community Schools continue to meet the needs of a large population of students enrolled because 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 11.01% of the General Fund expenditures. The detail of the Court/Community Schools revenues and expenditures are included in the Budget Summaries.

	<u>2020-2021</u> <u>Adopted Budget</u>	<u>2020-2021</u> <u>First Interim</u>	<u>2020-2021</u> <u>Second Interim</u>
<b><u>Court/Community Schools - Resource 0240</u></b>			
Beginning Balance	\$0.17	\$2,323,672.04	\$2,323,672.04
Revenue	\$20,096,421.00	\$17,725,482.00	\$17,649,481.00
Expenses	<u>(\$20,096,421.00)</u>	<u>(\$19,308,614.00)</u>	<u>(\$19,371,685.00)</u>
<b><u>Estimated Ending Balances</u></b>	<b><u>\$0.17</u></b>	<b><u>\$740,540.04</u></b>	<b><u>\$601,468.04</u></b>

**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 7.09% 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.

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

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

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

**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 1,243 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 32.29% of the General Fund expenditures.

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

<u>Special Education Program &amp; Grants</u>	<u>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
Beginning Balance	\$15,809,276.82	\$15,748,679.85	\$15,748,679.85
Revenue	\$58,260,427.00	\$60,640,091.00	\$54,218,909.00
Expenses	<u>(\$59,127,378.00)</u>	<u>(\$60,447,257.00)</u>	<u>(\$52,407,811.00)</u>
<b>Estimated Ending Balances</b>	<b><u>\$14,942,325.82</u></b>	<b><u>\$15,941,513.85</u></b>	<b><u>\$17,559,777.85</u></b>



**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><b>Educational Services - Team Budgets</b></u>	<u><b>2020-2021 Unaudited Beginning Balance</b></u>	<u><b>2020-2021 Estimated Revenues</b></u>	<u><b>2020-2021 Estimated Expenditures</b></u>	<u><b>2020-2021 Estimated Ending Balance</b></u>
Educational Services - Main	\$0.00	\$22,813.00	\$22,813.00	\$0.00
Educational Services - College & Career Readiness	\$0.00	\$37,619.00	\$37,619.00	\$0.00
Educational Services - Mathematics	\$0.00	\$623,914.00	\$623,914.00	\$0.00
Educational Services - Language & Literacy	\$0.00	\$668,723.00	\$668,723.00	\$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	\$115,317.00	\$115,317.00	\$0.00
Educational Services - STEM	\$0.00	\$791,258.00	\$791,258.00	\$0.00
<b>Total Educational Services -Team Budgets</b>	<b><u>\$165,761.24</u></b>	<b><u>\$2,322,644.00</u></b>	<b><u>\$2,322,572.00</u></b>	<b><u>\$165,833.24</u></b>

## **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. The Head Start grant period is from February 1, 2019 to January 31, 2021. SJCOE reapplied for the next 5-year cycle of this grant, and on December 11, 2020, SJCOE was awarded the grant in the amount of \$24,981,459, which runs 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 \$3,709,856 annual budget which, as an individual program of Education Services, is 2.29% 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 SJCOE 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 Second Interim Financial Report. The Compensation increases over \$10,000 are also included pursuant to Education Code Section 1302. The list includes all such contracts and increases that have been entered into since the last financial report submitted to the County Board of Education. Also included is a list of sale of surplus property pursuant to Education Code 60510.

**INTERFUND TRANSFERS**

The budget provides authority for certain interfund transfers. The updated interfund transfers from the 2020-21 Adopted Budget to Second Interim Financial Report are listed below:

<u>Fund</u>	<u>2020-2021 Adopted Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
<b>Child Development Fund Transfer</b> The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actual expenditures.	<b>\$926,054.00</b>	<b>\$944,240.00</b>	<b>\$927,343.00</b>
<b>General Fund Transfer to Child Development Fund 12</b> 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.	<b>\$22,046.00</b>	<b>\$19,829.00</b>	<b>\$19,829.00</b>

**ENDING BALANCE ANALYSIS**

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

<b>General Fund Ending Balances</b>	<b>Beginning Balance</b>	<b>Surplus/ Deficit</b>	<b>Ending Balance</b>
<b>Restricted</b>	<b>\$30,947,189.50</b>	<b>\$3,644,436.00</b>	<b>\$34,591,625.50</b>
<b>Unrestricted</b>	<b>\$99,979,426.36</b>	<b>(\$5,103,171.00)</b>	<b>\$94,876,255.36</b>
<b>Total General Fund Ending Balances</b>	<b>\$130,926,615.86</b>	<b>(\$1,458,735.00)</b>	<b>\$129,467,880.86</b>

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

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

The General Fund is summarized below:

<b>General Fund Fund 01 &amp; Fund 02</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 First Interim</b>	<b>2020-2021 Second Interim</b>
<b>Beginning Balance</b>	<b>\$125,020,592.00</b>	<b>\$130,926,616.00</b>	<b>\$130,926,616.00</b>
<b>Revenue</b>	<b>\$149,612,422.00</b>	<b>\$165,824,275.00</b>	<b>\$160,822,180.00</b>
<b>Expenses</b>	<b>(\$160,816,743.00)</b>	<b>(\$166,245,315.00)</b>	<b>(\$162,280,915.00)</b>
<b>Ending Balance</b>	<b>\$113,816,271.00</b>	<b>\$130,505,576.00</b>	<b>\$129,467,881.00</b>

**OTHER FUNDS**

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

**TEACHERS COLLEGE OF SAN JOAQUIN FUND 02**

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.

<b>Teachers College of San Joaquin Fund 02</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 First Interim</b>	<b>2020-2021 Second Interim</b>
Beginning Balance	\$5,163,221.90	\$5,015,140.37	\$5,015,140.37
Revenue	\$6,572,379.00	\$8,522,731.00	\$8,556,034.00
Expenses	<u>(\$7,544,746.00)</u>	<u>(\$8,415,890.00)</u>	<u>(\$8,596,626.00)</u>
<b>Ending Balance</b>	<b><u>\$4,190,854.90</u></b>	<b><u>\$5,121,981.37</u></b>	<b><u>\$4,974,548.37</u></b>

**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 Academies 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-12<sup>th</sup> with a non-traditional education that allows them to explore learning in a variety of settings. The academies include TK-6<sup>th</sup> grade, 7 – 12<sup>th</sup> grade Visual and Performing Arts focus, 11 - 12<sup>th</sup> grade Career Readiness Academy, and a Come Back Kids Academy 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 9-12<sup>th</sup> 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:

<b>Charter Schools Special Reserve Fund 09</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 First Interim</b>	<b>2020-2021 Second Interim</b>
Beginning Balance	\$6,372,848.00	\$7,177,869.56	\$7,177,869.56
Revenue	\$30,457,298.00	\$31,395,982.00	\$31,348,280.00
Expenses	<u>(\$32,525,193.00)</u>	<u>(\$31,664,431.00)</u>	<u>(\$31,680,592.00)</u>
<b>Ending Balance</b>	<b><u>\$4,304,953.00</u></b>	<b><u>\$6,909,420.56</u></b>	<b><u>\$6,845,557.56</u></b>

**SPECIAL EDUCATION PASS-THROUGH FUND 10**

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

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

**ADULTS IN CORRECTIONS FUND 11**

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

Adults in Corrections Fund 11	2020-2021 Adopted Budget	2020-2021 First Interim	2020-2021 Second Interim
Beginning Balance	\$12,885.00	\$59,382.30	\$59,382.30
Revenue	\$446,862.00	\$604,983.00	\$662,055.00
Expenses	(\$446,862.00)	(\$651,479.00)	(\$708,551.00)
<b>Ending Balance</b>	<b><u>\$12,885.00</u></b>	<b><u>\$12,886.30</u></b>	<b><u>\$12,886.30</u></b>

**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	2020-2021 Second Interim
Beginning Balance	\$1,623,212.00	\$2,075,303.42	\$2,075,303.42
Revenue	\$63,151,220.00	\$63,288,957.00	\$65,401,475.00
Expenses	(\$63,260,409.00)	(\$63,406,110.00)	(\$65,518,628.00)
<b>Ending Balance</b>	<b><u>\$1,514,023.00</u></b>	<b><u>\$1,958,150.42</u></b>	<b><u>\$1,958,150.42</u></b>

**SPECIAL INSURANCE FUND 67**

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

**SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES**

The San Joaquin 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	2020-2021 Second Interim
Beginning Balance	\$621,769.44	\$616,876.28	\$616,876.28
Revenue	\$1,052.00	\$1,052.00	\$843.00
Expenses	\$0.00	\$0.00	\$0.00
<b>Ending Balance</b>	<b><u>\$622,821.44</u></b>	<b><u>\$617,928.28</u></b>	<b><u>\$617,719.28</u></b>

**SPECIAL INSURANCE FUND 67 ~ RETIREE BENEFIT RESERVES**

The retiree benefit reserves are to account for post-employment health care benefits in accordance with employment contracts. The County Office of Education contributes 100% of the cap towards premiums incurred by the retiree. The 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	2020-2021 Second Interim
Beginning Balance	\$1,038,525.90	\$953,795.03	\$953,795.03
Revenue	\$1,752,718.00	\$1,752,718.00	\$1,694,186.00
Expenses	(\$706,142.00)	(\$811,366.00)	(\$825,601.00)
<b>Ending Balance</b>	<b><u>\$2,085,101.90</u></b>	<b><u>\$1,895,147.03</u></b>	<b><u>\$1,822,380.03</u></b>

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

<b>Combined Totals Fund 67</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 First Interim</b>	<b>2020-2021 Second Interim</b>
Beginning Balance	\$1,660,295.34	\$1,570,671.31	\$1,570,671.31
Revenue	\$1,753,770.00	\$1,753,770.00	\$1,695,029.00
Expenses	<u>(\$706,142.00)</u>	<u>(\$811,366.00)</u>	<u>(\$825,601.00)</u>
<b>Ending Balance</b>	<b><u>\$2,707,923.34</u></b>	<b><u>\$2,513,075.31</u></b>	<b><u>\$2,440,099.31</u></b>

**RETIREE TRUST FUND 71 ~ RETIREE BENEFIT TRUST**

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

<b>Retiree Benefit Trust Fund Fund 71</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 First Interim</b>	<b>2020-2021 Second Interim</b>
Beginning Balance	\$7,843,923.60	\$8,500,623.24	\$8,500,623.24
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Ending Balance</b>	<b><u>\$7,843,923.60</u></b>	<b><u>\$8,500,623.24</u></b>	<b><u>\$8,500,623.24</u></b>

**ALL FUNDS HISTORY**

Illustrated below is the summary of all funds for 2019-20 Unaudited Actuals through 2020-21 Second Interim.

<b>All Funds</b>	<b>2019-2020 Unaudited Actuals</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 First Interim</b>	<b>2020-2021 Second Interim</b>
Beginning Balance	\$141,856,466.45	\$142,533,752.45	\$150,310,465.69	\$150,310,465.69
Revenue	<u>\$272,456,473.18</u>	<u>\$302,694,414.00</u>	<u>\$319,804,808.00</u>	<u>\$316,865,860.00</u>
<b>Total Resources</b>	<b><u>\$414,312,939.63</u></b>	<b><u>\$445,228,166.45</u></b>	<b><u>\$470,115,273.69</u></b>	<b><u>\$467,176,325.69</u></b>
Expenses	<u>\$264,002,473.94</u>	<u>\$315,028,191.00</u>	<u>\$319,715,542.00</u>	<u>\$317,951,128.00</u>
<b>Ending Balance</b>	<b><u>\$150,310,465.69</u></b>	<b><u>\$130,199,975.45</u></b>	<b><u>\$150,399,731.69</u></b>	<b><u>\$149,225,197.69</u></b>
<b>Total Expenditures &amp; Ending Balance</b>	<b><u>\$414,312,939.63</u></b>	<b><u>\$445,228,166.45</u></b>	<b><u>\$470,115,273.69</u></b>	<b><u>\$467,176,325.69</u></b>

**ENDING BALANCE ANALYSIS  
2020-2021 SECOND 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	\$2,173,647.00	\$12,893,122.28
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	\$1,387,547.00	\$13,985,005.56
6	<b><i>SUBTOTAL RESTRICTED PROGRAMS</i></b>	<b>\$23,985,472.36</b>	<b>\$2,100,186.77</b>	<b>\$26,085,659.13</b>	<b>\$3,703,351.00</b>	<b>\$29,789,010.13</b>
7	Designated Unrestricted Programs	\$80,228,501.66	\$1,218,227.29	\$81,446,728.95	(\$8,233,572.00)	\$73,213,156.95
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	\$8,592.00	\$118,132.48
10	CTE Unrestricted Lottery	\$106,876.32	(\$3,920.29)	\$102,956.03	(\$7,023.00)	\$95,933.03
11	Lottery - Technology Support	\$608,091.93	(\$219,489.24)	\$388,602.69	\$30,598.00	\$419,200.69
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	\$405,833.00	\$3,073,686.24
14	Unrestricted Reserves	\$11,599,430.78	\$2,098,001.62	\$13,697,432.40	\$2,851,137.00	\$16,548,569.40
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	<b><i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES</i></b>	<b>\$96,256,188.27</b>	<b>\$3,569,628.09</b>	<b>\$99,825,816.36</b>	<b>(\$5,121,494.00)</b>	<b>\$94,704,322.36</b>
19	<b>TOTAL GENERAL FUND (CDE SACS Financial Reports)</b>	<b>\$120,241,660.63</b>	<b>\$5,669,814.86</b>	<b>\$125,911,475.49</b>	<b>(\$1,418,143.00)</b>	<b>\$124,493,332.49</b>

<b>TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)</b>						
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$4,841,853.90	\$19,676.47	\$4,861,530.37	(\$58,915.00)	\$4,802,615.37
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	\$18,323.00	\$171,933.00
22	<b>TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)</b>	<b>\$4,992,270.90</b>	<b>\$22,869.47</b>	<b>\$5,015,140.37</b>	<b>(\$40,592.00)</b>	<b>\$4,974,548.37</b>

23	<b><i>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</i></b>	<b>\$28,827,326.26</b>	<b>\$2,119,863.24</b>	<b>\$30,947,189.50</b>	<b>\$3,644,436.00</b>	<b>\$34,591,625.50</b>
24	<b><i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES FUND 01 + FUND 02</i></b>	<b>\$96,406,605.27</b>	<b>\$3,572,821.09</b>	<b>\$99,979,426.36</b>	<b>(\$5,103,171.00)</b>	<b>\$94,876,255.36</b>
25	<b>TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)</b>	<b>\$125,233,931.53</b>	<b>\$5,692,684.33</b>	<b>\$130,926,615.86</b>	<b>(\$1,458,735.00)</b>	<b>\$129,467,880.86</b>

<b>OTHER FUNDS</b>						
26	Charter Fund (Fund 09)	\$5,533,042.18	\$1,644,827.38	\$7,177,869.56	(\$332,312.00)	\$6,845,557.56
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	\$869,428.00	\$2,440,099.31
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	<b>TOTAL ALL FUNDS</b>	<b>\$141,856,466.45</b>	<b>\$8,453,999.24</b>	<b>\$150,310,465.69</b>	<b>(\$1,085,268.00)</b>	<b>\$149,225,197.69</b>
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**ALL FUNDS REVENUE/EXPENDITURE SUMMARY  
2020-2021 SECOND INTERIM**

	<u>2020-2021 Budget</u>	<u>2020-2021 First Interim</u>	<u>2020-2021 Second Interim</u>
<b>Beginning Balance All Funds July 1st</b>	<b>\$142,533,752.45</b>	<b>\$150,310,465.69</b>	<b>\$150,310,465.69</b>
<b><u>REVENUES</u></b>			
General Fund 01	\$143,040,043.00	\$157,301,544.00	\$152,266,146.00
Teachers College of SJ Fund 02	\$6,572,379.00	\$8,522,731.00	\$8,556,034.00
Charter Fund 09	\$30,457,298.00	\$31,395,982.00	\$31,348,280.00
Special Education Pass Thru Fund 10	\$57,272,842.00	\$56,936,841.00	\$56,936,841.00
Adults In Corrections Fund 11	\$446,862.00	\$604,983.00	\$662,055.00
Child Development Fund 12	\$63,151,220.00	\$63,288,957.00	\$65,401,475.00
Special Insurance Fund 67	\$1,753,770.00	\$1,753,770.00	\$1,695,029.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00
<b>Subtotal All Funds Revenues</b>	<b>\$302,694,414.00</b>	<b>\$319,804,808.00</b>	<b>\$316,865,860.00</b>
<b>Total Beginning Balance and Revenue All Funds</b>	<b>\$445,228,166.45</b>	<b>\$470,115,273.69</b>	<b>\$467,176,325.69</b>
<b><u>EXPENDITURES</u></b>			
General Fund 01	\$153,271,997.00	\$157,829,425.00	\$153,684,289.00
Teachers College of SJ Fund 02	\$7,544,746.00	\$8,415,890.00	\$8,596,626.00
Charter Fund 09	\$32,525,193.00	\$31,664,431.00	\$31,680,592.00
Special Education Pass Thru Fund 10	\$57,272,842.00	\$56,936,841.00	\$56,936,841.00
Adults In Corrections Fund 11	\$446,862.00	\$651,479.00	\$708,551.00
Child Development Fund 12	\$63,260,409.00	\$63,406,110.00	\$65,518,628.00
Special Insurance Fund 67	\$706,142.00	\$811,366.00	\$825,601.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00
<b>Subtotal All Funds Expenditures</b>	<b>\$315,028,191.00</b>	<b>\$319,715,542.00</b>	<b>\$317,951,128.00</b>
Estimated Ending Balance General Fund	\$109,625,411.63	\$125,383,594.49	\$124,493,332.49
Estimated Ending Balance All Other Funds	\$20,574,563.82	\$25,016,137.20	\$24,731,865.20
<b>Estimated Ending Balance All Funds June 30th</b>	<b>\$130,199,975.45</b>	<b>\$150,399,731.69</b>	<b>\$149,225,197.69</b>
<b>Total Expenditures and Estimated Ending Balance All Funds</b>	<b>\$445,228,166.45</b>	<b>\$470,115,273.69</b>	<b>\$467,176,325.69</b>

**ENDING BALANCE ANALYSIS  
2020-21 SECOND 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 Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/21	Ending Balance 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	\$220,464.00	\$220,464.00	\$220,464.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$35,559,796.00	\$35,559,796.00	\$0.00	\$35,559,796.00	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	\$1,413,500.00	-\$1,413,500.00	2
6	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$817,184.00	\$817,184.00	\$21,076,449.00	-\$20,259,265.00	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	\$6,840,565.00	-\$6,840,565.00	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	\$1,091,775.00	-\$1,091,775.00	2
12	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$790,770.00	-\$790,770.00	2

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
13	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$2,896,582.00	-\$2,896,582.00	2
14	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$1,867,055.00	-\$1,867,055.00	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	\$215,067.00	-\$215,067.00	2
17	Special Education - Infants	6510	1040	\$0.00	\$255,286.00	\$255,286.00	\$255,286.00	\$0.00	2
<b>Total by Ending Balance Line</b>				<b>\$2,768,725.29</b>	<b>\$37,578,229.00</b>	<b>\$40,346,954.29</b>	<b>\$37,436,072.00</b>	<b>\$2,910,882.29</b>	<b>2</b>
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

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/20	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/21	Ending Balance 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	\$162,411.00	\$565,207.13	3
28	Special Education - Lottery Restricted	6300	1026	\$205,214.01	\$33,366.00	\$238,580.01	\$31,590.00	\$206,990.01	3
29	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$2,534.99	\$945,015.00	\$947,549.99	\$69,673.00	\$877,876.99	3
30	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$6,070,896.84	\$1,948,003.00	\$8,018,899.84	\$849,749.00	\$7,169,150.84	3
31	SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$923,993.68	\$461,581.00	\$1,385,574.68	\$342,432.00	\$1,043,142.68	3
32	SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$828,669.86	\$692,372.00	\$1,521,041.86	\$454,549.00	\$1,066,492.86	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	\$406,951.00	\$67,261.30	3
35	Special Education - Mental Health Prop 98	6512	1322	\$0.00	\$761,212.00	\$761,212.00	\$761,212.00	\$0.00	3

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
36	SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	\$1,012,607.56	-\$761,212.00	\$251,395.56	\$251,386.00	\$9.56	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	\$52,061.00	\$52,734.51	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 State Mental Health-Related Services	6546	2326	\$0.00	\$1,339,408.00	\$1,339,408.00	\$584,359.00	\$755,049.00	3
42	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$55,853.66	\$6,040.00	\$61,893.66	\$6,040.00	\$55,853.66	3
43	SELPA - Special Education Local Planning - 504 Training	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05	3
44	SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$33,635.64	\$14,189.00	\$47,824.64	\$14,189.00	\$33,635.64	3
45	SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium	9010	2170	\$86,274.71	-\$4,920.00	\$81,354.71	\$0.00	\$81,354.71	3
46	SELPA - Special Education Local Planning - Autism Forum	9010	2175	\$5,352.17	\$0.00	\$5,352.17	\$0.00	\$5,352.17	3
47	SELPA - Special Education Local Planning - Workability Region 4	9010	2202	\$773.80	\$0.00	\$773.80	\$198.00	\$575.80	3

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Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Line #
48	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
49	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
<b>Total by Ending Balance Line</b>				<b>\$10,719,475.28</b>	<b>\$8,099,469.00</b>	<b>\$18,818,944.28</b>	<b>\$5,925,822.00</b>	<b>\$12,893,122.28</b>	<b>3</b>
50	Title I Part A Basic Grant - COSP County Operated Schools & Programs	3010	3349	\$0.00	\$1,009,140.00	\$1,009,140.00	\$1,009,140.00	\$0.00	5
51	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
52	Title I Part D Delinquent/Neglected COSP County Operated Schools & Programs	3025	3350	\$0.00	\$447,632.00	\$447,632.00	\$447,632.00	\$0.00	5
53	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$854.00	-\$854.00	5
54	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$3,296.00	-\$3,296.00	5
55	Migrant Education - Banta	3060	6025	\$0.00	\$0.00	\$0.00	\$100.00	-\$100.00	5
56	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$8,607.00	-\$8,607.00	5
57	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$2,287.00	-\$2,287.00	5
58	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$8,607.00	-\$8,607.00	5

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59	Migrant Education - Administration	3060	6080	\$0.00	\$2,762,996.00	\$2,762,996.00	\$509,875.00	\$2,253,121.00	5
60	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$189,333.00	-\$189,333.00	5
61	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$102,292.00	-\$102,292.00	5
62	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$87,070.00	-\$87,070.00	5
63	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$213,038.00	-\$213,038.00	5
64	Migrant Education - Identification & Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$359,661.00	-\$359,661.00	5
65	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$88,731.00	-\$88,731.00	5
66	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$977,465.00	-\$977,465.00	5
67	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$5,369.00	-\$5,369.00	5
68	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$12,873.00	-\$12,873.00	5
69	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$193,538.00	-\$193,538.00	5
70	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$174.00	-\$174.00	5

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Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
71	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$365.00	-\$365.00	5
72	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$19,649.00	-\$19,649.00	5
73	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$364.00	-\$364.00	5
74	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$1,656.00	-\$1,656.00	5
75	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$831,963.00	\$831,963.00	\$37,610.00	\$794,353.00	5
76	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$249,134.00	-\$249,134.00	5
77	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$19,155.00	-\$19,155.00	5
78	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$35,554.00	-\$35,554.00	5
79	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$338,641.00	-\$338,641.00	5
80	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$2,322.00	-\$2,322.00	5
81	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$77,339.00	-\$77,339.00	5
82	Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$0.00	\$0.00	\$50,000.00	-\$50,000.00	5

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83	School Readiness Migrant Education	3110	6021	\$0.00	\$114,897.00	\$114,897.00	\$114,897.00	\$0.00	5
84	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
85	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
86	ESSA School Improvment-County Office of Education	3183	6390	\$0.00	\$336,134.00	\$336,134.00	\$336,134.00	\$0.00	5
87	ESSA COE CSI (Comprehensive Support & Improvement) Carryover	3183	6391	\$0.00	\$4,732.00	\$4,732.00	\$4,732.00	\$0.00	5
88	CARES Act Coronavirus Aid, Relief, and Economic Security Act - ESSERF - Elementary and Secondary School Emergency Relief Funds	3210	5102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
89	CARES Act Coronavirus Aid, Relief, and Economic Security Act - ESSERF - Elementary and Secondary School Emergency Relief Funds	3210	5253	\$0.00	\$773,314.00	\$773,314.00	\$773,314.00	\$0.00	5
90	CARES Act Governor's Emergency Education Relief (GEER)	3215	5251	\$0.00	\$503,712.00	\$503,712.00	\$503,712.00	\$0.00	5
91	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
92	COSP County Operated Schools & Programs - LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds	3220	3496	-\$377,407.87	\$1,275,279.00	\$897,871.13	\$897,871.00	\$0.13	5
93	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
94	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

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95	Venture Special Education Local Planning	3310	3860	\$0.00	\$193,733.00	\$193,733.00	\$193,733.00	\$0.00	5
96	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$23,089.00	\$23,089.00	\$23,089.00	\$0.00	5
97	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$63,907.00	\$63,907.00	\$63,907.00	\$0.00	5
98	Title IV, Part A, Student Support and Academic Enrichment Grant - COSP County Operated Schools & Programs	4127	3358	\$0.00	\$111,204.00	\$111,204.00	\$111,204.00	\$0.00	5
99	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
100	COSP-Title III English Learner Student Program (CARS)	4203	3344	\$0.00	\$19,105.00	\$19,105.00	\$19,105.00	\$0.00	5
101	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
102	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
103	Title III ESSA - Every Student Succeeds Act - Technical Assistance	4204	6116	\$0.00	\$104,139.00	\$104,139.00	\$104,139.00	\$0.00	5
104	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
105	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
106	COPS School Violence Prevention Program	5810	5718	\$0.00	\$444,161.00	\$444,161.00	\$444,161.00	\$0.00	5

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107	DOL 8 YouthBuild	5810	6270	\$0.00	\$1,053,674.00	\$1,053,674.00	\$1,053,674.00	\$0.00	5
108	STOP School Violence	5810	6355	\$0.00	\$750,000.00	\$750,000.00	\$750,000.00	\$0.00	5
109	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
110	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
111	Lottery Restricted - Court/Community Schools	6300	3006	\$364,901.92	\$76,057.00	\$440,958.92	\$76,057.00	\$364,901.92	5
112	Lottery Restricted - ROC/P - Regional Occupation Center Program - Instructional Programs	6300	4096	\$98.07	\$0.00	\$98.07	\$0.00	\$98.07	5
113	Lottery Restricted Adults In Corrections Transfer	6300	4102	\$69,345.66	\$4,721.00	\$74,066.66	\$4,721.00	\$69,345.66	5
114	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
115	Community - CTE - Career Technical Education Revenue	6371	4001	\$0.00	\$99,380.00	\$99,380.00	\$99,380.00	\$0.00	5
116	Career Technical Education Incentive Grant (CTEIG)	6387	6595	\$0.00	\$27,958.00	\$27,958.00	\$27,958.00	\$0.00	5
117	CTEIC - Career Technical Education Incentive Grant	6387	6596	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
118	Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	\$0.00	\$165,140.00	\$165,140.00	\$165,140.00	\$0.00	5

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119	Strong Workforce	6388	6597	\$0.00	\$117,725.00	\$117,725.00	\$117,725.00	\$0.00	5
120	COE - County Office of Education Other Programs - Special Education - COSP County Operated Schools & Programs	6500	3201	\$2,239,321.44	\$1,166,343.00	\$3,405,664.44	\$1,166,343.00	\$2,239,321.44	5
121	COE - County Office of Education Other Programs Special Education - VAFS Venture Academy Family of Schools	6500	3202	\$3,051,009.46	\$1,367,114.00	\$4,418,123.46	\$1,284,704.00	\$3,133,419.46	5
122	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,045.00	\$51,045.00	\$51,045.00	\$0.00	5
123	COSP County Operated Schools & Programs - Workability C/O	6520	3362	\$0.00	\$11,177.00	\$11,177.00	\$11,177.00	\$0.00	5
124	TUPE - Tobacco Use Prevention Education Healthy Kids	6650	6330	\$0.00	\$204,497.00	\$204,497.00	\$204,497.00	\$0.00	5
125	TUPE - Tobacco Use Prevention Education - Administration	6680	6320	\$0.00	\$25,035.00	\$25,035.00	\$25,035.00	\$0.00	5
126	TUPE Prop 99	6680	6323	\$0.00	\$76,605.00	\$76,605.00	\$76,605.00	\$0.00	5
127	TUPE - Tobacco Use Prevention Education - Prop 56	6685	6325	\$0.00	\$63,652.00	\$63,652.00	\$63,652.00	\$0.00	5
128	TUPE - Tobacco Use Prevention Education - CTA Prop 56	6685	6326	\$0.00	\$77,990.00	\$77,990.00	\$77,990.00	\$0.00	5
129	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$47,721.00	\$47,721.00	\$47,721.00	\$0.00	5
130	California Learn Community for School Success	7085	3458	\$25,523.32	\$94,400.00	\$119,923.32	\$119,923.00	\$0.32	5

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131	CA Environmental Literacy Project - CELP	7135	6212	\$0.00	\$91,418.00	\$91,418.00	\$91,418.00	\$0.00	5
132	Classified School Employee Professional Development Block Grant	7311	5097	\$72,218.00	\$0.00	\$72,218.00	\$0.00	\$72,218.00	5
133	Foster Youth Services	7366	3935	\$0.00	\$722,722.00	\$722,722.00	\$722,722.00	\$0.00	5
134	SB117 COVID-19 Response Funds	7388	5101	\$31,527.07	\$0.00	\$31,527.07	\$31,527.00	\$0.07	5
135	Classified School Employee Summer Assistance Program (CSESAP).	7415	5212	\$0.00	\$190,327.00	\$190,327.00	\$190,327.00	\$0.00	5
136	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
137	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
138	COSP - Low Performing Block Grant	7510	3449	\$25,974.00	\$0.00	\$25,974.00	\$23,648.00	\$2,326.00	5
139	STRS On Behalf	7690	0099	\$0.00	\$2,052,497.00	\$2,052,497.00	\$2,052,497.00	\$0.00	5
140	SARC Prototype	7810	5028	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00	\$0.00	5
141	State of California Oral Health	7810	5049	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	5
142	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5

**ENDING BALANCE ANALYSIS  
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
143	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
144	CA Complete Count Census 2020	7810	5094	\$0.00	\$72,686.00	\$72,686.00	\$72,686.00	\$0.00	5
145	Prop 68 - Equipment Acquisition for Conservation & Restoration Initiatives	7810	5279	\$0.00	\$180,536.00	\$180,536.00	\$180,536.00	\$0.00	5
146	Forestry Corps	7810	5280	\$0.00	\$909,551.00	\$909,551.00	\$909,551.00	\$0.00	5
147	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
148	Pre-Corps Training Program - DJJ	7810	5282	\$0.00	\$1,063,510.00	\$1,063,510.00	\$1,063,510.00	\$0.00	5
149	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
150	CMD - Corpsmember Development	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5
151	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$571,428.00	\$571,428.00	\$571,428.00	\$0.00	5
152	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$357,142.00	\$357,142.00	\$357,142.00	\$0.00	5
153	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$142,857.00	\$142,857.00	\$142,857.00	\$0.00	5
154	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

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/20	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
155	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
156	ATP - Active Transportation Program - Redwood School Campus	7810	5294	\$0.00	\$56,815.00	\$56,815.00	\$56,815.00	\$0.00	5
157	Prop 68 - Equipment Acquisition for Conservation & Restoration Projects	7810	5297	\$0.00	\$96,163.00	\$96,163.00	\$96,163.00	\$0.00	5
158	ATP - American Legion Park Improvement Plan	7810	5298	\$0.00	\$142,857.00	\$142,857.00	\$142,857.00	\$0.00	5
159	CalRecycle California Conservation Corps - E-Waste Carryover	7810	6251	\$0.00	\$272,108.00	\$272,108.00	\$272,108.00	\$0.00	5
160	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$152,731.00	\$152,731.00	\$152,731.00	\$0.00	5
161	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$68,735.00	\$68,735.00	\$68,735.00	\$0.00	5
162	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
163	CCC Prop 84	7810	6295	\$0.00	\$92,357.00	\$92,357.00	\$92,357.00	\$0.00	5
164	Growth Development Sexual Health (GDSH)	7810	6331	\$0.00	\$46,355.00	\$46,355.00	\$46,355.00	\$0.00	5
165	Routine Maintenance & Repair Requirement	8150	5701	\$0.00	\$2,088,761.00	\$2,088,761.00	\$2,088,761.00	\$0.00	5
166	Miscellaneous Revenue - COSP County Operated Schools & Programs	9010	3002	\$81,773.16	\$0.00	\$81,773.16	\$549.00	\$81,224.16	5

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Line #
167	COSP County Operated Schools & Programs - PG&E Mini Grant	9010	3008	\$0.00	\$910.00	\$910.00	\$910.00	\$0.00	5
168	Duplicating (Print Shop) - COSP County Operated Schools & Programs	9010	3115	\$174.50	\$193,845.00	\$194,019.50	\$194,019.00	\$0.50	5
169	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
170	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
171	Fundraising Activities - VAFS Venture Academy Family of Schools	9010	3804	\$127,732.53	\$125,870.00	\$253,602.53	\$125,870.00	\$127,732.53	5
172	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
173	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$501,036.00	\$501,036.00	\$501,036.00	\$0.00	5
174	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$729,924.00	\$729,924.00	\$729,924.00	\$0.00	5
175	CTE- Expansion	9010	4212	\$0.00	\$700,000.00	\$700,000.00	\$700,000.00	\$0.00	5
176	California Apprenticeship Initiative Grant (CAI)	9010	4213	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$0.00	5
177	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
178	SEIS - Special Education Information System	9010	5021	\$2,098,756.18	-\$2,098,757.00	-\$0.82	\$0.00	-\$0.82	5

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Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
179	Tulare Online Advertisement	9010	5022	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	5
180	Tulare Digital Platform	9010	5024	\$0.00	\$185,000.00	\$185,000.00	\$185,000.00	\$0.00	5
181	CodeStack	9010	5025	\$0.00	\$10,278,078.00	\$10,278,078.00	\$6,840,280.00	\$3,437,798.00	5
182	Code Camp	9010	5056	\$0.00	\$322,285.00	\$322,285.00	\$322,285.00	\$0.00	5
183	CREEC Network Website	9010	5058	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	5
184	PG&E - Pacific Gas & Electric Energy Center Foundation Grant	9010	5064	\$12.12	\$0.00	\$12.12	\$0.00	\$12.12	5
185	Canine Services Consortium	9010	5208	\$879.73	\$7,700.00	\$8,579.73	\$7,700.00	\$879.73	5
186	Miscellaneous Recycling Revenues	9010	5287	\$154,328.23	\$45,000.00	\$199,328.23	\$45,000.00	\$154,328.23	5
187	Threat Assessment	9010	5723	\$3,685.16	\$23,000.00	\$26,685.16	\$23,000.00	\$3,685.16	5
188	Childhood Literacy Mini Grant	9010	6052	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	5
189	Assessment Administration	9010	6069	\$391,162.68	\$0.00	\$391,162.68	\$312,182.00	\$78,980.68	5
190	TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	\$75,270.34	\$0.00	\$75,270.34	\$1,783.00	\$73,487.34	5

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
191	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
192	PGIM - Prudential Global Investment Management	9010	6256	\$6,816.22	\$15,300.00	\$22,116.22	\$22,116.00	\$0.22	5
193	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$63,375.66	\$252,780.00	\$316,155.66	\$252,780.00	\$63,375.66	5
194	Natural Resources Fee For Services	9010	6268	\$379,557.96	\$835,018.00	\$1,214,575.96	\$783,528.00	\$431,047.96	5
195	MyPath	9010	6274	\$8,000.00	\$15,000.00	\$23,000.00	\$23,000.00	\$0.00	5
196	Sonora Fee for Service	9010	6276	\$43,570.21	\$24,406.00	\$67,976.21	\$54,406.00	\$13,570.21	5
197	College & Career	9010	6299	\$146,773.83	\$0.00	\$146,773.83	\$3,747.00	\$143,026.83	5
198	Contracted Nursing Services	9010	6352	\$41,979.94	\$428,375.00	\$470,354.94	\$445,095.00	\$25,259.94	5
199	CA Health Education Framework (HEF)	9010	6357	\$0.00	\$129,726.00	\$129,726.00	\$129,726.00	\$0.00	5
200	San Joaquin County Schools Mental & Behavioral Professional Development	9010	6367	\$155.62	\$69,844.00	\$69,999.62	\$70,000.00	-\$0.38	5
201	Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover	9010	6368	\$0.00	\$156.00	\$156.00	\$156.00	\$0.00	5
202	Continuous Improvement & Support	9010	6386	\$1,477,522.51	\$1,666,667.00	\$3,144,189.51	\$1,442,610.00	\$1,701,579.51	5

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
203	Medi-Cal Comprehensive Health	9010	6511	\$256,057.54	\$1,223,196.00	\$1,479,253.54	\$1,397,004.00	\$82,249.54	5
204	HSA - Human Services Agency - Food Service Certification	9010	6594	\$1,066.27	\$0.00	\$1,066.27	\$330.00	\$736.27	5
205	Student Events	9010	7135	\$0.00	\$257,352.00	\$257,352.00	\$257,352.00	\$0.00	5
206	CISC - Curriculum & Instruction Steering Committee - Science	9010	7136	\$224.77	\$5,600.00	\$5,824.77	\$5,600.00	\$224.77	5
207	STEAM HUB	9010	7151	\$0.00	\$34,501.00	\$34,501.00	\$34,501.00	\$0.00	5
208	DWAS - Dinner With a Scientist	9010	7181	\$3,782.44	\$0.00	\$3,782.44	\$0.00	\$3,782.44	5
209	DSSP - Delta Sierra Science Project CSMP - California Science & Math Project	9010	7187	\$0.00	\$19,427.00	\$19,427.00	\$19,427.00	\$0.00	5
210	DSSP - Delta Sierra Science Project - Development	9010	7193	\$21,599.00	\$0.00	\$21,599.00	\$21,599.00	\$0.00	5
211	Artists in Schools	9010	7248	\$80,490.01	\$45,000.00	\$125,490.01	\$120,725.00	\$4,765.01	5
212	Music Services	9010	7270	\$6,450.27	\$0.00	\$6,450.27	\$2,450.00	\$4,000.27	5
213	Health/Physical Education	9010	7300	\$31,693.03	\$10,180.00	\$41,873.03	\$5,466.00	\$36,407.03	5
214	21st Century CLC - Community Learning Centers Extra	9010	7317	\$195,559.94	\$0.00	\$195,559.94	\$3,955.00	\$191,604.94	5

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215	COE - County Office of Education - Foundation Administration	9010	7430	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
216	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
217	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
218	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5
219	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
220	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
221	COE - County Office of Education - Foundation Award - Performing Arts & Honor Concerts	9010	7465	\$0.00	\$700.00	\$700.00	\$700.00	\$0.00	5
222	COE - County Office of Education - Foundation Award - Math Olympiad	9010	7466	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	5
223	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
224	MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$1,015,648.39	-\$17,270.00	\$998,378.39	\$0.00	\$998,378.39	5
225	MAA - Medi-Cal Administrative Agency - COSP County Operated Schools & Programs	9010	7901	\$307,786.84	\$68,492.00	\$376,278.84	\$102,185.00	\$274,093.84	5
226	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	\$51,498.34	\$6,020.00	\$57,518.34	\$0.00	\$57,518.34	5

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227	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$36,717.51	\$5,663.00	\$42,380.51	\$4,871.00	\$37,509.51	5
228	MAA #5 - Medi-Cal Administrative Agency - Services	9010	7905	\$0.00	\$175,792.00	\$175,792.00	\$175,792.00	\$0.00	5
229	Legal Services	9010	8000	\$4,635.42	\$55,365.00	\$60,000.42	\$60,000.00	\$0.42	5
230	AmeriCorps Carryover	9012	6269	\$0.00	\$71,453.00	\$71,453.00	\$71,453.00	\$0.00	5
231	Worknet - Youth Education Services	9012	6275	\$0.00	\$880,000.00	\$880,000.00	\$880,000.00	\$0.00	5
232	AmeriCorps	9012	6289	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00	\$0.00	5
233	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
234	STEAM HUB	9012	7151	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	5
235	DSSP - Delta Sierra Science Project	9012	7192	\$0.00	\$7,807.00	\$7,807.00	\$7,807.00	\$0.00	5
236	Redevelopment	9019	5800	\$0.00	\$175,142.00	\$175,142.00	\$175,142.00	\$0.00	5
237	Migrant Ed Regular District-Stockton	9060	6093	\$0.00	\$413,560.00	\$413,560.00	\$413,560.00	\$0.00	5
238	Migrant Ed Regular District- Lodi	9060	6094	\$0.00	\$304,437.00	\$304,437.00	\$304,437.00	\$0.00	5

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239	Migrant Ed Summer District- Stockton	9061	6093	\$0.00	\$45,858.00	\$45,858.00	\$45,858.00	\$0.00	5
240	Migrant Ed Summer District- Lodi	9061	6094	\$0.00	\$37,792.00	\$37,792.00	\$37,792.00	\$0.00	5
<b>Total by Ending Balance Line</b>				<b>\$12,597,458.56</b>	<b>\$52,614,203.00</b>	<b>\$65,211,661.56</b>	<b>\$51,226,656.00</b>	<b>\$13,985,005.56</b>	<b>5</b>
241	Budget Stabilization	0000	0002	\$34,493,085.00	\$7,000,000.00	\$41,493,085.00	\$0.00	\$41,493,085.00	7
242	Special Ed One-Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$20,613.00	\$81,605.97	7
243	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
244	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
245	Special Education Instructional Assistant Recruitment	0000	1804	\$22,427.31	\$0.00	\$22,427.31	\$2,258.00	\$20,169.31	7
246	Special Education Local Solutions Grant	0000	1805	\$0.00	\$55,636.00	\$55,636.00	\$55,636.00	\$0.00	7
247	Fundraising - COSP County Operated Schools & Programs	0000	3007	\$172.83	\$0.00	\$172.83	\$0.00	\$172.83	7
248	One-time Discretionary Funds - COSP County Operated Schools & Programs	0000	3444	\$655.29	\$0.00	\$655.29	\$0.00	\$655.29	7
249	COSP County Operated Schools & Programs LCFF - Local Funding Formula Implementation Materials & Supplies	0000	3527	\$219,345.99	\$109,527.00	\$328,872.99	\$157,942.00	\$170,930.99	7

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250	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
251	Apprenticeship	0000	4205	\$3,381,892.69	\$3,852,822.00	\$7,234,714.69	\$4,366,193.00	\$2,868,521.69	7
252	Skills USA	0000	4209	\$3,183.97	\$0.00	\$3,183.97	\$0.00	\$3,183.97	7
253	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
254	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$487,549.63	\$0.00	\$487,549.63	\$2,295.00	\$485,254.63	7
255	CodeStack	0000	5025	\$1,231,819.60	-\$1,231,820.00	-\$0.40	\$0.00	-\$0.40	7
256	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$2,412,606.06	\$2,124,894.00	\$4,537,500.06	\$2,066,010.00	\$2,471,490.06	7
257	Classified Employee Teacher of the Year	0000	5044	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	7
258	Capital Leases - GASB 34 - Governmental Accounting Standards Board	0000	5055	\$0.00	\$115,839.00	\$115,839.00	\$115,839.00	\$0.00	7
259	Transworld Plant Development	0000	5067	\$120,792.55	\$0.00	\$120,792.55	\$120,793.00	-\$0.45	7
260	Solar Panels- WEC	0000	5068	\$1,491,101.44	\$59,441.00	\$1,550,542.44	\$236,434.00	\$1,314,108.44	7
261	Transition Budget	0000	5080	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	7

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Balance Line #
262	Sky Mountain Preliminary Planning Installment Request #1	0000	5084	\$22,679.82	\$8,241.00	\$30,920.82	\$30,921.00	-\$0.18	7
263	Sky Mountain Preliminary Planning Installment Request #2	0000	5085	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	7
264	Special Education Discretionary	0000	5096	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00	\$0.00	7
265	Copying Services	0000	5110	\$541,772.07	\$0.00	\$541,772.07	-\$35,782.00	\$577,554.07	7
266	Fremont Street Operations	0000	5133	\$156,878.40	-\$156,878.00	\$0.40	\$0.00	\$0.40	7
267	CodeStack Relocation	0000	5134	\$3,510,246.46	\$0.00	\$3,510,246.46	\$3,508,039.00	\$2,207.46	7
268	McFall Planning	0000	5136	\$683,450.00	\$0.00	\$683,450.00	\$0.00	\$683,450.00	7
269	WEC - Wentworth Education Center Building Expenses	0000	5140	\$132,969.95	\$0.00	\$132,969.95	\$132,500.00	\$469.95	7
270	National Guard Start Up	0000	5146	\$86,428.00	\$76,350.00	\$162,778.00	\$162,778.00	\$0.00	7
271	Nelson Center Facilities Building Expenses	0000	5150	\$8,468.76	\$0.00	\$8,468.76	\$0.00	\$8,468.76	7
272	Lycoming Building Expenses	0000	5154	\$0.00	\$54,499.00	\$54,499.00	\$54,499.00	\$0.00	7
273	VAFS Venture Academy Family of Schools Building Expenses	0000	5160	\$1,465,488.27	\$0.00	\$1,465,488.27	\$23,214.00	\$1,442,274.27	7

**ENDING BALANCE ANALYSIS  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/20	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
274	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$285,000.00	\$285,000.00	\$285,000.00	\$0.00	7
275	Venture II Building Expenses	0000	5175	\$4,152,319.38	\$2,000,000.00	\$6,152,319.38	\$6,152,319.00	\$0.38	7
276	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
277	Miscellaneous Building Expenses	0000	5186	\$3,510,730.00	-\$2,260,000.00	\$1,250,730.00	\$0.00	\$1,250,730.00	7
278	TCSJ – Teacher’s College of San Joaquin Building Expenses	0000	5190	\$1,059,628.68	\$410,000.00	\$1,469,628.68	\$1,469,629.00	-\$0.32	7
279	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$330,592.00	\$330,592.00	\$330,592.00	\$0.00	7
280	Mandated Costs	0000	5206	\$2,566,742.54	-\$8,197.00	\$2,558,545.54	\$0.00	\$2,558,545.54	7
281	Unemployment	0000	5210	\$0.00	\$53,919.00	\$53,919.00	\$53,919.00	\$0.00	7
282	Affordable Care Act - ESRP Employer Shared Responsibility Payment	0000	5211	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	7
283	Classified School Employee Summer Assistance Program (CSSESAP).	0000	5212	\$0.00	\$18,851.00	\$18,851.00	\$18,851.00	\$0.00	7
284	Information Technology - Core Support	0000	5216	\$0.00	\$992,287.00	\$992,287.00	\$992,287.00	\$0.00	7
285	Information Technology - Communications/Security	0000	5217	\$0.00	\$727,282.00	\$727,282.00	\$727,282.00	\$0.00	7

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
286	Information Technology - Administration	0000	5218	\$0.00	\$343,791.00	\$343,791.00	\$343,791.00	\$0.00	7
287	Information Technology - Administration/Hardware	0000	5220	\$23,315.29	\$132,176.00	\$155,491.29	\$135,176.00	\$20,315.29	7
288	Information Technology - Administration/Technical	0000	5225	\$14,933.93	\$117,900.00	\$132,833.93	\$120,900.00	\$11,933.93	7
289	Information Technology - Administration/User Support	0000	5230	\$0.00	\$377,474.00	\$377,474.00	\$377,474.00	\$0.00	7
290	Employee Student Day Camp	0000	5255	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	7
291	Community Garden Project	0000	5299	\$7,050.08	-\$7,050.00	\$0.08	\$0.00	\$0.08	7
292	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,060.00	\$3,060.00	\$3,060.00	\$0.00	7
293	Vehicle Maintenance	0000	5702	\$1,273,079.19	\$11,028.00	\$1,284,107.19	\$72,176.00	\$1,211,931.19	7
294	Migrant Unallowable Expenses	0000	5880	\$0.00	-\$2,517.00	-\$2,517.00	-\$2,517.00	\$0.00	7
295	SJCOE Special Needs	0000	6001	\$0.00	\$300,000.00	\$300,000.00	\$7,432.00	\$292,568.00	7
296	SJCOE Professional Development for Classified Employees	0000	6051	\$0.00	\$4,300.00	\$4,300.00	\$4,300.00	\$0.00	7
297	State Seal of Bilingual	0000	6126	\$0.00	\$9,162.00	\$9,162.00	\$9,162.00	\$0.00	7

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
298	Science Conference	0000	6144	\$17,318.42	\$0.00	\$17,318.42	\$0.00	\$17,318.42	7
299	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$38,549.65	\$0.00	\$38,549.65	\$0.00	\$38,549.65	7
300	ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$0.00	\$92,299.00	\$92,299.00	\$92,299.00	\$0.00	7
301	Educational Services Reserves	0000	6799	\$550,400.78	-\$550,400.00	\$0.78	\$0.00	\$0.78	7
302	Education Services - Main	0000	6800	\$0.00	\$22,813.00	\$22,813.00	\$22,813.00	\$0.00	7
303	Education Services - Science	0000	6810	\$0.00	\$791,258.00	\$791,258.00	\$791,258.00	\$0.00	7
304	Education Services - State/Federal Programs	0000	6820	\$0.00	\$115,317.00	\$115,317.00	\$115,317.00	\$0.00	7
305	Education Services - School Support	0000	6825	\$165,761.24	\$63,000.00	\$228,761.24	\$62,928.00	\$165,833.24	7
306	Education Services - Mathematics	0000	6845	\$0.00	\$623,914.00	\$623,914.00	\$623,914.00	\$0.00	7
307	Education Services - Multilingual	0000	6850	\$0.00	\$668,723.00	\$668,723.00	\$668,723.00	\$0.00	7
308	Education Services - College and Career Readiness	0000	6866	\$0.00	\$37,619.00	\$37,619.00	\$37,619.00	\$0.00	7
309	Fab Lab	0000	7109	\$78,204.32	\$110,390.00	\$188,594.32	\$188,594.00	\$0.32	7

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Line #
310	Star Lab	0000	7110	\$7,171.85	\$0.00	\$7,171.85	\$554.00	\$6,617.85	7
311	California State Elementary Spelling Bee	0000	7142	\$25,481.48	\$0.00	\$25,481.48	\$7,469.00	\$18,012.48	7
312	Tech Summit	0000	7150	\$12,526.38	\$0.00	\$12,526.38	\$275.00	\$12,251.38	7
313	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
314	Sky Mountain Camp	0000	7204	\$0.00	\$1,308,398.00	\$1,308,398.00	\$520,108.00	\$788,290.00	7
315	Math Olympiad	0000	7214	\$3,319.81	\$0.00	\$3,319.81	\$0.00	\$3,319.81	7
316	Emergency Preparedness	0000	7350	\$0.00	\$26,398.00	\$26,398.00	\$26,398.00	\$0.00	7
317	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
318	Court/Camps - Instructional Program	0240	3010	\$0.00	\$1,509,253.00	\$1,509,253.00	\$572,860.00	\$936,393.00	7D
319	Community Schools - Instructional Program	0240	3020	\$2,323,672.04	\$16,130,601.00	\$18,454,273.04	\$8,590,855.00	\$9,863,418.04	7C
320	Community Schools - CTE	0240	3021	\$0.00	\$0.00	\$0.00	\$417,307.00	-\$417,307.00	7C
321	COSP - Mental Health Clinicians	0240	3022	\$0.00	\$150,000.00	\$150,000.00	\$726,550.00	-\$576,550.00	7C

**ENDING BALANCE ANALYSIS  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/20	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
322	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$303,124.00	-\$303,124.00	7C
323	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$100,355.00	-\$100,355.00	7C
324	Community Schools - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$542,757.00	-\$542,757.00	7C
325	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$277,427.00	-\$277,427.00	7C
326	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$43,310.00	-\$43,310.00	7D
327	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,491,775.00	-\$2,491,775.00	7C
328	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$349,612.00	-\$349,612.00	7D
329	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$128,065.00	-\$128,065.00	7C
330	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$28,112.00	-\$28,112.00	7D
331	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,373.00	-\$165,373.00	\$0.00	-\$165,373.00	7C
332	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$8,667.00	-\$8,667.00	7C
333	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$3,249.00	-\$3,249.00	7D

**ENDING BALANCE ANALYSIS  
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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/20	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
334	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,931,345.00	-\$1,931,345.00	7C
335	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$318,126.00	-\$318,126.00	7D
336	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$369,661.00	-\$369,661.00	7C
337	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$193,984.00	-\$193,984.00	7D
338	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$475,629.00	-\$475,629.00	7B
339	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$25,000.00	\$25,000.00	\$1,363,260.00	-\$1,338,260.00	7C
340	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$0.00	\$0.00	\$135,655.00	-\$135,655.00	7B
341	PAR - Peer Assistance Review - Administration	0271	5004	\$8,975.22	\$0.00	\$8,975.22	\$0.00	\$8,975.22	7A
342	Williams Case Settlement	0385	7285	\$53,325.79	\$99,196.00	\$152,521.79	\$97,446.00	\$55,075.79	7A
343	Staff Development Buyback - CTE	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
344	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
345	Deferred Maintenance Technology - Special Education	0620	1712	\$11,602.64	\$11,602.00	\$23,204.64	\$0.00	\$23,204.64	7A

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
346	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
347	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
348	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
349	Deferred Maintenance Technology - General Fund	0620	5712	\$48,000.00	\$48,000.00	\$96,000.00	\$0.00	\$96,000.00	7A
350	Transportation - Special Education	0724	1650	\$0.00	\$5,893,719.00	\$5,893,719.00	\$5,893,719.00	\$0.00	7
<b>Total by Ending Balance Line</b>				<b>\$81,446,728.95</b>	<b>\$45,908,725.00</b>	<b>\$127,355,453.95</b>	<b>\$54,142,297.00</b>	<b>\$73,213,156.95</b>	<b>7</b>
351	Lottery Unrestricted - COSP County Operated Schools & Programs	1100	3005	\$48,562.48	\$121,480.00	\$170,042.48	\$121,480.00	\$48,562.48	8
<b>Total by Ending Balance Line</b>				<b>\$48,562.48</b>	<b>\$121,480.00</b>	<b>\$170,042.48</b>	<b>\$121,480.00</b>	<b>\$48,562.48</b>	<b>8</b>
352	Lottery Unrestricted - Special Education	1100	1025	\$109,540.48	\$53,345.00	\$162,885.48	\$44,753.00	\$118,132.48	9
<b>Total by Ending Balance Line</b>				<b>\$109,540.48</b>	<b>\$53,345.00</b>	<b>\$162,885.48</b>	<b>\$44,753.00</b>	<b>\$118,132.48</b>	<b>9</b>
353	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$62,367.79	\$0.00	\$62,367.79	\$7,023.00	\$55,344.79	10
354	Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	\$40,588.24	\$7,585.00	\$48,173.24	\$7,585.00	\$40,588.24	10
<b>Total by Ending Balance Line</b>				<b>\$102,956.03</b>	<b>\$7,585.00</b>	<b>\$110,541.03</b>	<b>\$14,608.00</b>	<b>\$95,933.03</b>	<b>10</b>

**ENDING BALANCE ANALYSIS  
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Line #
355	Lottery Unrestricted - Technology Support	1100	5005	\$388,602.69	\$182,380.00	\$570,982.69	\$151,782.00	\$419,200.69	11
<i>Total by Ending Balance Line</i>				\$388,602.69	\$182,380.00	\$570,982.69	\$151,782.00	\$419,200.69	11
356	Revolving Cash	0000	0000	\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00	12
<i>Total by Ending Balance Line</i>				\$2,825.00	\$0.00	\$2,825.00	\$0.00	\$2,825.00	12
357	Economic Uncertainties	0000	0000	\$2,667,853.24	\$405,833.00	\$3,073,686.24	\$0.00	\$3,073,686.24	13
<i>Total by Ending Balance Line</i>				\$2,667,853.24	\$405,833.00	\$3,073,686.24	\$0.00	\$3,073,686.24	13
358	Revolving Cash	0000	0000	-\$2,825.00	\$0.00	-\$2,825.00	\$0.00	-\$2,825.00	14
359	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$14,290,155.00	\$14,290,155.00	\$0.00	\$14,290,155.00	14
360	Economic Uncertainties	0000	0000	-\$2,667,853.24	-\$405,833.00	-\$3,073,686.24	\$0.00	-\$3,073,686.24	14
361	Salaries & Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$10,169,472.00	\$10,169,472.00	\$10,169,472.00	\$0.00	14
362	Miscellaneous Revenue	0000	5001	\$16,685,768.12	-\$26,432,335.00	-\$9,746,566.88	\$37,225.00	-\$9,783,791.88	14
363	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$3,198,565.00	\$3,198,565.00	\$0.00	\$3,198,565.00	14
364	Superintendent & Board	0000	5010	\$0.00	\$204,896.00	\$204,896.00	\$204,896.00	\$0.00	14

**ENDING BALANCE ANALYSIS  
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
365	School District Organization	0000	5040	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	14
366	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$450.00	\$450.00	\$450.00	\$0.00	14
367	Tuition Reimbursement Program	0000	5042	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	14
368	Leadership Training	0000	5059	\$0.00	\$30,730.00	\$30,730.00	\$30,730.00	\$0.00	14
369	Research & Grant Development	0000	5060	\$0.00	\$317,540.00	\$317,540.00	\$317,540.00	\$0.00	14
370	Administrative Services	0000	5071	\$0.00	\$185,278.00	\$185,278.00	\$185,278.00	\$0.00	14
371	Student Admin Support Services	0000	5095	\$0.00	\$52,609.00	\$52,609.00	\$52,609.00	\$0.00	14
372	Georgetown Operations Budget	0000	5132	\$0.00	\$93,150.00	\$93,150.00	\$0.00	\$93,150.00	14
373	Fremont Street Operations	0000	5133	\$0.00	\$131,678.00	\$131,678.00	\$0.00	\$131,678.00	14
374	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
375	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$424,611.00	\$424,611.00	\$424,611.00	\$0.00	14
376	TCSJ - Teachers College of San Joaquin - Operations Budget	0000	5155	\$0.00	\$296,927.00	\$296,927.00	\$296,927.00	\$0.00	14

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
377	VAFS Venture Academy Family of Schools - Operations Budget	0000	5170	\$0.00	\$455,481.00	\$455,481.00	\$0.00	\$455,481.00	14
378	Excel Operations Expenses	0000	5184	\$0.00	\$496,026.00	\$496,026.00	\$16,200.00	\$479,826.00	14
379	CTEC - Career & Technical Education Center - Operations Budget	0000	5185	\$0.00	\$436,329.00	\$436,329.00	\$306,731.00	\$129,598.00	14
380	Venture II - Operations Budget	0000	5191	\$0.00	\$368,622.00	\$368,622.00	\$23,000.00	\$345,622.00	14
381	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
382	Business Services	0000	5200	\$0.00	\$665,344.00	\$665,344.00	\$665,344.00	\$0.00	14
383	Indirect	0000	5201	\$0.00	\$0.00	\$0.00	-\$10,913,356.00	\$10,913,356.00	14
384	Legal - COE - County Office of Education	0000	5203	\$0.00	\$186,883.00	\$186,883.00	\$186,883.00	\$0.00	14
385	Technology/Administration Budget	0000	5205	\$0.00	\$1,566,770.00	\$1,566,770.00	\$1,566,770.00	\$0.00	14
386	Personnel External Services	0000	5300	\$0.00	\$194,365.00	\$194,365.00	\$194,365.00	\$0.00	14
387	Credentialing Services	0000	5310	\$0.00	\$12,014.00	\$12,014.00	\$12,014.00	\$0.00	14
388	Fingerprinting	0000	5315	\$0.00	\$66,607.00	\$66,607.00	\$66,607.00	\$0.00	14

**ENDING BALANCE ANALYSIS  
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
389	Teacher Recruitment	0000	5321	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	14
390	SJCOE ID Badges	0000	5322	\$0.00	\$13,500.00	\$13,500.00	\$13,500.00	\$0.00	14
391	Bus Driver Training	0000	5323	\$0.00	\$15,804.00	\$15,804.00	\$15,804.00	\$0.00	14
392	Maintenance & Operations	0000	5700	\$0.00	\$721,449.00	\$721,449.00	\$721,449.00	\$0.00	14
393	Routine Maintenance & Repair Requirement	0000	5701	\$0.00	-\$2,088,761.00	-\$2,088,761.00	-\$2,088,761.00	\$0.00	14
394	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
395	Property & Liability Losses	0000	5705	\$0.00	\$66,000.00	\$66,000.00	\$66,000.00	\$0.00	14
396	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
397	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14
398	Risk Management	0000	5720	\$0.00	\$45,500.00	\$45,500.00	\$45,500.00	\$0.00	14
399	Workers' Compensation	0000	5721	\$0.00	\$9,630.00	\$9,630.00	\$9,630.00	\$0.00	14
400	Curriculum Services	0000	6050	\$0.00	\$47,192.00	\$47,192.00	\$47,192.00	\$0.00	14

**ENDING BALANCE ANALYSIS  
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
401	Early Childhood	0000	6220	\$0.00	\$19,829.00	\$19,829.00	\$19,829.00	\$0.00	14
402	Academic Decathlon	0000	7120	\$0.00	\$19,440.00	\$19,440.00	\$19,440.00	\$0.00	14
403	Academic Pentathlon	0000	7130	\$0.00	\$6,295.00	\$6,295.00	\$6,295.00	\$0.00	14
404	Spelling Bee	0000	7140	\$0.00	\$759.00	\$759.00	\$759.00	\$0.00	14
405	Administration Student Events Projects	0000	7141	\$0.00	\$2,610.00	\$2,610.00	\$2,610.00	\$0.00	14
406	Science Olympiad	0000	7210	\$0.00	\$27,508.00	\$27,508.00	\$27,508.00	\$0.00	14
407	Countywide Music Coordination	0000	7260	\$0.00	\$119,943.00	\$119,943.00	\$119,943.00	\$0.00	14
408	Mock Trial	0000	7400	\$0.00	\$12,502.00	\$12,502.00	\$12,502.00	\$0.00	14
409	Outdoor Education	0000	7600	\$0.00	\$435,067.00	\$435,067.00	\$435,067.00	\$0.00	14
410	Public Information Officer	0000	7610	\$0.00	\$434,561.00	\$434,561.00	\$434,561.00	\$0.00	14
<b>Total by Ending Balance Line</b>				<b>\$13,697,432.40</b>	<b>\$7,258,413.00</b>	<b>\$20,955,845.40</b>	<b>\$4,407,276.00</b>	<b>\$16,548,569.40</b>	<b>14</b>
411	QZAB - Qualified Zone Academy Bond #2	0000	5019	\$944,647.34	\$31,276.00	\$975,923.34	\$0.00	\$975,923.34	16

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Line #
<b>Total by Ending Balance Line</b>				<b>\$944,647.34</b>	<b>\$31,276.00</b>	<b>\$975,923.34</b>	<b>\$0.00</b>	<b>\$975,923.34</b>	<b>16</b>
412	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$416,667.75	\$5,208.00	\$421,875.75	\$213,543.00	\$208,332.75	17
<b>Total by Ending Balance Line</b>				<b>\$416,667.75</b>	<b>\$5,208.00</b>	<b>\$421,875.75</b>	<b>\$213,543.00</b>	<b>\$208,332.75</b>	<b>17</b>
<b>Total by Fund</b>				<b>\$125,911,475.49</b>	<b>\$152,266,146.00</b>	<b>\$278,177,621.49</b>	<b>\$153,684,289.00</b>	<b>\$124,493,332.49</b>	
413	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$18,323.00	-\$18,323.00	\$0.00	-\$18,323.00	20
414	LCFF - Local Control Funding Formula - Fund 02	9010	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	20
415	TCSJ MakerSpace - Fund 02	9010	5986	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	20
416	TCSJ Early Literacy Teacher Prep Initiative - Fund 02	9010	5987	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	20
417	TCSJ California Teacher Residency Lab - Fund 02	9010	5988	\$0.00	\$2,137.00	\$2,137.00	\$2,137.00	\$0.00	20
418	Intrepid Grant - Fund 02	9010	5989	\$0.00	\$159,885.00	\$159,885.00	\$159,885.00	\$0.00	20
419	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,861,530.37	\$7,669,240.00	\$12,530,770.37	\$7,709,832.00	\$4,820,938.37	20
<b>Total by Ending Balance Line</b>				<b>\$4,861,530.37</b>	<b>\$7,825,439.00</b>	<b>\$12,686,969.37</b>	<b>\$7,884,354.00</b>	<b>\$4,802,615.37</b>	<b>20</b>
420	Economic Uncertainties - Fund 02	0000	0000	\$153,610.00	\$18,323.00	\$171,933.00	\$0.00	\$171,933.00	21A

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
421	Teacher Residency Capacity Grant - Fund 02	0000	5990	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	21
422	TCSJ Residency Grant - Fund 02	0000	5991	\$0.00	\$582,272.00	\$582,272.00	\$582,272.00	\$0.00	21
423	Classified School Employee Grant - Fund 02	0000	5994	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	21
<b>Total by Ending Balance Line</b>				<b>\$153,610.00</b>	<b>\$730,595.00</b>	<b>\$884,205.00</b>	<b>\$712,272.00</b>	<b>\$171,933.00</b>	<b>21</b>
<b>Total by Fund</b>				<b>\$5,015,140.37</b>	<b>\$8,556,034.00</b>	<b>\$13,571,174.37</b>	<b>\$8,596,626.00</b>	<b>\$4,974,548.37</b>	
424	Sports Complex - Gym Operations - VAFS - Venture Academy Family of Schools - Fund 09	0000	3548	\$0.00	\$0.00	\$0.00	\$254,288.00	-\$254,288.00	26
425	VAFS Venture Academy Family of Schools - Fund 09	0000	3800	\$4,785,135.63	\$15,078,365.00	\$19,863,500.63	\$14,649,095.00	\$5,214,405.63	26
426	Team Up Adventure - VAFS Venture Academy Family of Schools - Fund 09	0000	3802	\$0.00	\$0.00	\$0.00	\$15,663.00	-\$15,663.00	26
427	Durham Ferry Outdoor Education - VAFS Venture Academy Family of Schools - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$164,250.00	-\$164,250.00	26
428	Fundraising Activities - VAFS Venture Academy Family of Schools - Fund 09	0000	3804	\$0.00	\$125,870.00	\$125,870.00	\$125,870.00	\$0.00	26
429	one.Charter - Fund 09	0000	8100	\$2,128,130.17	\$6,327,635.00	\$8,455,765.17	\$6,668,502.00	\$1,787,263.17	26
430	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
431	Lottery Unrestricted - VAFS Venture Academy Family of Schools - Fund 09	1100	3846	\$26,698.97	\$240,011.00	\$266,709.97	\$215,903.00	\$50,806.97	26

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
432	Lottery Unrestricted - one.Charter - Fund 09	1100	8105	\$0.00	\$144,603.00	\$144,603.00	\$62,708.00	\$81,895.00	26
433	Education Protection Account - VAFS Venture Academy Family of Schools - Fund 09	1400	3800	\$0.00	\$3,786,369.00	\$3,786,369.00	\$3,786,369.00	\$0.00	26
434	Education Protection Account - one.Charter - Fund 09	1400	8100	\$0.00	\$1,408,345.00	\$1,408,345.00	\$1,408,345.00	\$0.00	26
435	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
436	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
437	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
438	Lottery Restricted - VAFS Venture Academy Family of Schools - Fund 09	6300	3847	\$19,793.80	\$76,755.00	\$96,548.80	\$20,962.00	\$75,586.80	26
439	Lottery Restricted - one.Charter - Fund 09	6300	8106	\$0.00	\$44,923.00	\$44,923.00	\$43,730.00	\$1,193.00	26
440	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
441	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
442	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
443	Low Performing Block Grant - one.Charter - Fund 09	7510	8116	\$1,753.36	\$0.00	\$1,753.36	\$1,753.00	\$0.36	26

**ENDING BALANCE ANALYSIS  
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Line #
444	STRS On Behalf - Fund 09	7690	0099	\$0.00	\$812,353.00	\$812,353.00	\$812,353.00	\$0.00	26
445	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	\$1,545.00	\$7,627.57	26
446	Venture Bus - VAFS Venture Academy Family of Schools - Fund 09	9010	3844	\$48,433.65	\$0.00	\$48,433.65	\$17,136.00	\$31,297.65	26
447	VAFS Venture Academy Family of Schools - San Joaquin A+ Grant - Fund 09	9010	3866	\$0.00	\$175,000.00	\$175,000.00	\$168,387.00	\$6,613.00	26
448	MAA - Medi-Cal Administrative Agency - VAFS Venture Academy Family of Schools - Fund 09	9010	7906	\$20,019.26	\$3,050.00	\$23,069.26	\$0.00	\$23,069.26	26
<b>Total by Ending Balance Line</b>				<b>\$7,177,869.56</b>	<b>\$31,348,280.00</b>	<b>\$38,526,149.56</b>	<b>\$31,680,592.00</b>	<b>\$6,845,557.56</b>	<b>26</b>
<b>Total by Fund</b>				<b>\$7,177,869.56</b>	<b>\$31,348,280.00</b>	<b>\$38,526,149.56</b>	<b>\$31,680,592.00</b>	<b>\$6,845,557.56</b>	
449	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
450	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
451	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
452	Special Education - Personnel Development - Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
453	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
<b>Total by Ending Balance Line</b>				<b>\$0.00</b>	<b>\$56,936,841.00</b>	<b>\$56,936,841.00</b>	<b>\$56,936,841.00</b>	<b>\$0.00</b>	<b>27</b>

**ENDING BALANCE ANALYSIS  
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Line #
<b>Total by Fund</b>				<b>\$0.00</b>	<b>\$56,936,841.00</b>	<b>\$56,936,841.00</b>	<b>\$56,936,841.00</b>	<b>\$0.00</b>	
454	One-time Discretionary - Adults in Corrections - Fund 11	0000	3024	\$12,885.45	\$0.00	\$12,885.45	\$0.00	\$12,885.45	28
455	Adults in Corrections - Fund 11	6015	3011	\$0.00	\$564,411.00	\$564,411.00	\$564,411.00	\$0.00	28
456	AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$46,496.85	\$67,266.00	\$113,762.85	\$113,762.00	\$0.85	28
457	STRS On Behalf - Fund 11	7690	0099	\$0.00	\$18,379.00	\$18,379.00	\$18,379.00	\$0.00	28
458	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
<b>Total by Ending Balance Line</b>				<b>\$59,382.30</b>	<b>\$662,055.00</b>	<b>\$721,437.30</b>	<b>\$708,551.00</b>	<b>\$12,886.30</b>	<b>28</b>
<b>Total by Fund</b>				<b>\$59,382.30</b>	<b>\$662,055.00</b>	<b>\$721,437.30</b>	<b>\$708,551.00</b>	<b>\$12,886.30</b>	
459	Child Development - CCTR - Center Child Care & Development Fund - Fund 12	5025	7740	\$0.00	\$1,296,378.00	\$1,296,378.00	\$1,296,378.00	\$0.00	29
460	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
461	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
462	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
463	Child Development - CRET - Salary/Retention Incentive - Fund 12	5035	7742	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	29

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/20	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
464	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
465	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
466	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
467	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
468	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
469	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$13,044,416.00	\$13,044,416.00	\$13,044,416.00	\$0.00	29
470	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
471	Head Start Carryover - Even Years - Fund 12	5210	6960	\$0.00	\$3,120,637.00	\$3,120,637.00	\$3,120,637.00	\$0.00	29
472	Head Start Duration Startup Odd Years - Fund 12	5210	6968	\$0.00	\$355,800.00	\$355,800.00	\$355,800.00	\$0.00	29
473	Head Start Quality Improvement Trauma Care - Fund 12	5210	6971	\$0.00	\$451,730.00	\$451,730.00	\$451,730.00	\$0.00	29
474	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
475	Head Start Classroom-based Approaches and Resources for Emotion and Social skill promotion Summer Program - Fund 12	5210	6975	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	29

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
476	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
477	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
478	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
479	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
480	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
481	Early Head Start Carryover Odd Years - Fund 12	5211	6970	\$0.00	\$307,000.00	\$307,000.00	\$307,000.00	\$0.00	29
482	Early Head Start Quality Improvement Trauma Care - Fund 12	5211	6972	\$0.00	\$31,934.00	\$31,934.00	\$31,934.00	\$0.00	29
483	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
484	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
485	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$32,409.00	\$32,409.00	\$32,409.00	\$0.00	29
486	Child Development - CLPC Local Plan - Fund 12	6045	6249	\$0.00	\$5,122.00	\$5,122.00	\$5,122.00	\$0.00	29
487	Child Development - CPKS - Pre-Kindergarten & Family Literacy - Fund 12	6052	7762	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	29

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
488	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
489	Child Development - CSPP-0528 - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$7,640,532.00	\$7,640,532.00	\$7,640,532.00	\$0.00	29
490	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
491	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
492	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
493	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
494	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
495	STRS On Behalf - Fund 12	7690	0099	\$0.00	\$124,607.00	\$124,607.00	\$124,607.00	\$0.00	29
496	CAPIT - Child Abuse Prevention, Intervention & Treatment - Fund 12	7810	6250	\$0.00	\$223,496.00	\$223,496.00	\$223,496.00	\$0.00	29
497	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$126,013.00	\$126,013.00	\$126,013.00	\$0.00	29
498	ELLI - Early Language & Literacy Instruction - Fund 12	9010	6208	\$0.00	\$1,524.00	\$1,524.00	\$1,524.00	\$0.00	29
499	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

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Line #
500	LENA- Language Environment Analysis - Fund 12	9010	6215	\$0.00	\$3,292.00	\$3,292.00	\$3,292.00	\$0.00	29
501	Early Childhood - Fund 12	9010	6220	\$0.00	\$19,829.00	\$19,829.00	\$19,829.00	\$0.00	29
502	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$34,000.00	\$34,000.00	\$34,000.00	\$0.00	29
503	Kidsplate Children's Commission - Fund 12	9010	6226	\$114,200.97	-\$34,000.00	\$80,200.97	\$3,000.00	\$77,200.97	29
504	Early Education Training Events - Fund 12	9010	6229	\$15,514.13	\$17,331.00	\$32,845.13	\$17,331.00	\$15,514.13	29
505	Children in Need - Fund 12	9010	6240	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	29
506	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
507	Empowering Parents through Health Literacy - Fund 12	9010	6990	\$0.00	\$7,781.00	\$7,781.00	\$7,781.00	\$0.00	29
508	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
509	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
510	Family WORKs - Fund 12	9012	6231	\$0.00	\$338,228.00	\$338,228.00	\$338,228.00	\$0.00	29
511	Head Start - Even Years Income - Fund 12	9012	6956	\$0.00	\$559.00	\$559.00	\$559.00	\$0.00	29

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Ending Balance Line #
512	Early Years Head Start - Even Years Other Income - Fund 12	9012	6959	\$0.00	\$376.00	\$376.00	\$376.00	\$0.00	29
513	CPIN Migrant Pass - Fund 12	9012	7616	\$0.00	\$18,989.00	\$18,989.00	\$18,989.00	\$0.00	29
514	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	\$0.00	\$176,335.00	\$176,335.00	\$176,335.00	\$0.00	29
515	Child Care - Fund 12	9012	7799	\$0.00	\$106,378.00	\$106,378.00	\$106,378.00	\$0.00	29
<b>Total by Ending Balance Line</b>				<b>\$2,075,303.42</b>	<b>\$65,401,475.00</b>	<b>\$67,476,778.42</b>	<b>\$65,518,628.00</b>	<b>\$1,958,150.42</b>	<b>29</b>
<b>Total by Fund</b>				<b>\$2,075,303.42</b>	<b>\$65,401,475.00</b>	<b>\$67,476,778.42</b>	<b>\$65,518,628.00</b>	<b>\$1,958,150.42</b>	
516	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
517	Special Insurance Property & Liability - Fund 67	9010	5000	\$616,876.28	\$843.00	\$617,719.28	\$0.00	\$617,719.28	31
518	Special Insurance Fund - Fund 67	9011	5016	\$888,847.73	\$1,694,186.00	\$2,583,033.73	\$825,601.00	\$1,757,432.73	31
<b>Total by Ending Balance Line</b>				<b>\$1,570,671.31</b>	<b>\$1,695,029.00</b>	<b>\$3,265,700.31</b>	<b>\$825,601.00</b>	<b>\$2,440,099.31</b>	<b>31</b>
<b>Total by Fund</b>				<b>\$1,570,671.31</b>	<b>\$1,695,029.00</b>	<b>\$3,265,700.31</b>	<b>\$825,601.00</b>	<b>\$2,440,099.31</b>	
519	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
<b>Total by Ending Balance Line</b>				<b>\$8,500,623.24</b>	<b>\$0.00</b>	<b>\$8,500,623.24</b>	<b>\$0.00</b>	<b>\$8,500,623.24</b>	<b>32</b>
<b>Total by Fund</b>				<b>\$8,500,623.24</b>	<b>\$0.00</b>	<b>\$8,500,623.24</b>	<b>\$0.00</b>	<b>\$8,500,623.24</b>	

**ENDING BALANCE ANALYSIS  
2020-21 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Unaudited Beginning Balance 7/1/20	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/21	Balance Line #

<b>Grand Total All Funds</b>				\$150,310,465.69	\$316,865,860.00	\$467,176,325.69	\$317,951,128.00	\$149,225,197.69
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**ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
21st Century CLC - Community Learning Centers Extra	9010	7317	\$0.00	(\$440.00)
Academic Decathlon	0000	7120	(\$12,585.00)	(\$12,585.00)
Academic Pentathlon	0000	7130	(\$11,798.00)	(\$11,798.00)
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	\$4,155.00	\$4,155.00
Apprenticeship	0000	4205	(\$700,557.00)	(\$187,186.00)
Artists in Schools	9010	7248	(\$187,294.00)	(\$111,569.00)
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	(\$34,430.00)	(\$34,430.00)
CA Complete Count Census 2020	7810	5094	\$2,542.00	\$2,542.00

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
CA Environmental Literacy Project - CELP	7135	6212	\$13,396.00	\$13,396.00
CA Health Education Framework (HEF)	9010	6357	\$57,840.00	\$57,840.00
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	(\$13,300.00)	(\$5,831.00)
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	\$115,839.00	\$115,839.00
Career Technical Education Incentive Grant (CTEIG)	6387	6595	\$26,618.00	\$26,618.00
CARES Act Coronavirus Aid, Relief, and Economic Security Act - ESSERF - Elementary and Secondary School Emergency Relief Funds	3210	5102	(\$773,314.00)	\$0.00
CARES Act Coronavirus Aid, Relief, and Economic Security Act - ESSERF - Elementary and Secondary School Emergency Relief Funds	3210	5253	\$773,314.00	\$773,314.00
CARES Act Governor's Emergency Education Relief (GEER)	3215	5251	\$503,712.00	\$503,712.00
CCC Prop 84	7810	6295	\$92,357.00	\$92,357.00
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)

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
CodeStack	9010	5025	\$10,278,078.00	\$6,840,280.00
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	\$148,869.00	\$42,781.00
COE - County Office of Education Other Programs - Special Education - COSP County Operated Schools & Programs	6500	3201	\$808,761.00	\$200,457.00
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	(\$644,662.00)
Community Garden Project	0000	5299	(\$7,050.00)	\$0.00
Community Schools - CTE	0240	3021	\$0.00	(\$10,746.00)
Community Schools - Human Resources Department	0240	3920	\$0.00	(\$112.00)
Community Schools - Instructional Administration	0240	3600	\$0.00	(\$8,160.00)

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Community Schools - Instructional Program	0240	3020	(\$3,286,133.00)	(\$895,642.00)
Community Schools - one.Resource	0240	3110	\$0.00	(\$6,650.00)
Community Schools - Probation Services	0240	3190	\$0.00	(\$308.00)
Community Schools - School Administration	0240	3610	\$0.00	\$33,347.00
Community Schools - Student Services Department	0240	3922	\$0.00	\$3,814.00
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	(\$224,057.00)
Contracted Nursing Services	9010	6352	(\$56,220.00)	\$111,669.00
Copying Services	0000	5110	\$0.00	\$1,467.00
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	\$1,275,279.00	\$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 SECOND INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2020-2021**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Court/Camps - Human Resources Department	0240	3920	\$0.00	(\$42.00)
Court/Camps - Instructional Administration	0240	3600	\$0.00	(\$1,074.00)
Court/Camps - Instructional Program	0240	3010	\$824,085.00	\$816,975.00
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	9012	7192	(\$19,600.00)	(\$19,600.00)
DSSP - Delta Sierra Science Project CSMP - California Science & Math Project	9010	7187	(\$573.00)	(\$573.00)
DSSP - Delta Sierra Science Project - Development	9010	7193	(\$10,541.00)	\$11,058.00
Duplicating (Print Shop) - COSP County Operated Schools & Programs	9010	3115	(\$174.00)	\$0.00
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	(\$106,907.00)	\$0.00
Economic Uncertainties	0000	0000	\$106,907.00	\$0.00

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Economic Uncertainties - Fund 02	9010	0000	(\$18,323.00)	\$0.00
Economic Uncertainties - Fund 02	0000	0000	\$17,065.00	\$0.00
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$0.00	(\$58,884.00)
Education Services - College and Career Readiness	0000	6866	(\$4,643.00)	(\$4,643.00)
Education Services - Main	0000	6800	(\$44,208.00)	(\$44,208.00)
Education Services - Mathematics	0000	6845	(\$112,040.00)	(\$112,040.00)
Education Services - Multilingual	0000	6850	(\$110,206.00)	(\$110,206.00)
Education Services - School Support	0000	6825	\$0.00	(\$72.00)
Education Services - Science	0000	6810	(\$11,466.00)	(\$11,466.00)
Education Services - State/Federal Programs	0000	6820	(\$7,270.00)	(\$7,270.00)
Educational Services Reserves	0000	6799	(\$225,402.00)	\$0.00
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 Improvement - 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	(\$21,202.00)	(\$32,584.00)
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

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Foster Youth Services	7366	3935	\$119,609.00	\$119,609.00
Fremont Street Operations	0000	5133	(\$288,556.00)	\$0.00
Fremont Street Operations	0000	5133	\$131,678.00	\$0.00
Fundraising Activities - VAFS Venture Academy Family of Schools	9010	3804	(\$36,130.00)	(\$36,130.00)
Growth Development Sexual Health (GDSH)	7810	6331	\$6,355.00	\$6,355.00
Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$0.00	\$2,295.00
Health/Physical Education	9010	7300	\$2,276.00	(\$2,438.00)
HSA - Human Services Agency - Food Service Certification	9010	6594	\$0.00	\$330.00
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	\$362,026.00
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	\$8,448,155.00	\$0.00
LCFF - Local Control Funding Formula	9010	0000	\$1,258.00	\$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	\$10,350.00	\$10,350.00

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Lottery Restricted Adults In Corrections Transfer	6300	4102	\$209.00	\$209.00
Lottery Unrestricted - COSP County Operated Schools & Programs	1100	3005	\$28,395.00	\$28,395.00
Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Instructional Programs	1100	4025	\$0.00	\$7,023.00
Lottery Unrestricted - ROC/P - Regional Occupation Center Program - Adults In Corrections Transfer	1100	4101	\$1,193.00	\$1,193.00
Lottery Unrestricted - Special Education	1100	1025	\$3,619.00	(\$4,973.00)
Lottery Unrestricted - Technology Support	1100	5005	\$33,178.00	\$2,580.00
Lycoming Building Expenses	0000	5154	\$3,180.00	\$3,180.00
MAA - Medi-Cal Administrative Agency - COSP County Operated Schools & Programs	9010	7901	\$68,492.00	\$102,185.00
MAA - Medi-Cal Administrative Agency - General Administration	9010	7900	\$158,522.00	\$0.00
MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	9010	7902	\$6,020.00	\$0.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	9010	7904	\$5,663.00	\$4,871.00
Maintenance & Operations	0000	5700	(\$132,966.00)	(\$132,966.00)
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	\$173,808.00
Migrant Education - Administration	3060	6080	(\$424,692.00)	(\$11,663.00)
Migrant Education - Centralized Services	3060	6082	\$0.00	(\$48,317.00)
Migrant Education - Contra Costa County	3060	6024	\$0.00	(\$23.00)
Migrant Education - Escalon	3060	6029	\$0.00	(\$104.00)

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Migrant Education - Health	3060	6087	\$0.00	(\$1,073.00)
Migrant Education - Identification & Recruitment	3060	6086	\$0.00	(\$21,690.00)
Migrant Education - Linden	3060	6095	\$0.00	(\$144.00)
Migrant Education - Manteca	3060	6096	\$0.00	\$1,590.00
Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	(\$338,641.00)
Migrant Education - New Hope	3060	6031	\$0.00	(\$22.00)
Migrant Education - Out of School Youth	3060	6083	\$0.00	\$3,356.00
Migrant Education - Parent Participation	3060	6084	\$0.00	(\$2,205.00)
Migrant Education - Ripon	3060	6020	\$0.00	(\$11.00)
Migrant Education - School Readiness	3060	6085	\$0.00	(\$2,586.00)
Migrant Education - Staff Development	3060	6092	\$0.00	(\$3,055.00)
Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	(\$555.00)
Migrant Education - Summer School Administration	3061	6080	\$280,377.00	(\$3,116.00)
Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	(\$52,822.00)
Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	(\$4.00)
Migrant Education - Summer School Escalon	3061	6029	\$0.00	(\$303.00)
Migrant Education - Summer School Linden	3061	6095	\$0.00	(\$30.00)
Migrant Education - Summer School Manteca	3061	6096	\$0.00	(\$1,119.00)
Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$338,641.00
Migrant Education - Summer School New Hope	3061	6031	\$0.00	(\$4.00)

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	(\$287.00)
Migrant Education - Summer School Ripon	3061	6020	\$0.00	(\$3.00)
Migrant Education - Summer School Tracy	3061	6032	\$0.00	(\$21.00)
Migrant Education - Tracy	3060	6032	\$0.00	(\$104.00)
Migrant Unallowable Expenses	0000	5880	(\$2,517.00)	(\$2,517.00)
Miscellaneous Building Expenses	0000	5186	(\$2,260,000.00)	\$0.00
Miscellaneous Revenue	0000	5001	(\$7,340,888.00)	(\$4,136.00)
Miscellaneous Revenue - Charter Fees	0000	5002	\$47,495.00	\$0.00
Miscellaneous Revenue - COSP County Operated Schools & Programs	9010	3002	\$0.00	\$549.00
Mock Trial	0000	7400	(\$17,756.00)	(\$17,756.00)
Music Services	9010	7270	(\$2,783.00)	(\$329.00)
MyPath	9010	6274	(\$5,000.00)	\$3,000.00
National Guard Start Up	0000	5146	\$76,350.00	\$162,778.00
Natural Resources Fee For Services	9010	6268	(\$64,982.00)	(\$116,472.00)
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	(\$1,677,075.00)	(\$1,677,075.00)
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

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Prop 68 - Equipment Acquisition for Conservation & Restoration Initiatives	7810	5279	\$180,536.00	\$180,536.00
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	(\$50,508.00)	(\$50,508.00)
Research & Grant Development	0000	5060	(\$62,065.00)	(\$62,065.00)
Risk Management	0000	5720	\$20,000.00	\$20,000.00
Salaries & Benefits GF - General Fund Unrestricted	0000	5000	(\$196,088.00)	(\$196,088.00)
San Joaquin County Schools Mental & Behavioral Professional Development	9010	6367	\$69,844.00	\$70,000.00
SARC Prototype	7810	5028	\$350,000.00	\$350,000.00
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)
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	(\$79,971.00)
SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$28,349.00	(\$200,047.00)
SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	(\$8,811.00)	(\$8,811.00)

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
SELPA - Special Education Local Planning Area - Psych Services Contracted	6500	2500	\$0.00	(\$5,915.00)
SELPA - Special Education Local Planning - Autism Forum	9010	2175	(\$3,100.00)	(\$3,100.00)
SELPA - Special Education Local Planning - LHS -Language Hearing Specialist - Winter Symposium	9010	2170	(\$28,420.00)	(\$23,500.00)
SELPA - Special Education Local Planning - Medi-Cal Billing Option	5640	6510	\$0.00	(\$13,485.00)
SELPA - Special Education Local Planning - Mental Health Services - Prop 98	6512	2322	(\$1,223,870.00)	(\$968,534.00)
SELPA - Special Education Local Planning - Program Specialist	6500	2070	\$1,827.00	(\$49,913.00)
SELPA - Special Education Local Planning - Regionalized Services	6500	2060	\$1,217.00	(\$104,793.00)
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	(\$17,960.00)	(\$17,960.00)
SELPA Special Education Local Planning State Mental Health-Related Services	6546	2326	\$1,339,408.00	\$584,359.00
SJCOE - Next Generation Science Standards -NGSS	9010	7208	(\$4,600.00)	(\$4,600.00)
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	\$211,710.00
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	(\$125,594.00)	(\$95,594.00)
Special Ed - LLMF Learning Loss Mitigation Funds – CRF Corona Relief Funds	3220	1354	\$1,988,092.00	\$1,988,092.00

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
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	(\$6,200,098.00)	\$0.00
Special Education - Charter Decline Adj Reserve	6500	1013	\$895,349.00	\$0.00
Special Education - Child Nutrition / Food Services	5310	1690	(\$26,899.00)	(\$26,899.00)
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	(\$851,758.00)
Special Education - Infant Discretionary	6515	1112	(\$6,395.00)	(\$6,395.00)
Special Education - Instructional Administration	6500	1600	\$0.00	(\$30,575.00)
Special Education - Lottery Restricted	6300	1026	(\$1,734.00)	(\$3,510.00)
Special Education - MAA - Medi-Cal Administrative Agency -Special Education	9010	7903	\$0.00	(\$1,000.00)
Special Education - Maintenance & Operations	6500	1700	\$0.00	(\$43,546.00)
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	(\$6,493.00)	\$0.00
Special Education - Mental Health Prop 98	6512	1322	(\$73,010.00)	(\$73,010.00)
Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	(\$805,000.00)
Special Education - Pupil Services	6500	1500	\$0.00	(\$38,313.00)
Special Education - School Administration	6500	1610	\$0.00	(\$173,929.00)
Special Education - SDC - Special Day Class	6500	1020	(\$3,796.00)	(\$4,257,439.00)
Special Education - SELPA - Special Education Local Planning Area - Designated Instructional Services	6500	2050	\$0.00	(\$3,334.00)

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Special Education - Venture Academy - Mental Health Services	6512	3214	(\$2,117.00)	(\$1,243.00)
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	\$14,161.00	\$14,161.00
Spelling Bee	0000	7140	(\$1,257.00)	(\$1,257.00)
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
STOP School Violence	5810	6355	\$750,000.00	\$750,000.00
Strong Workforce	6388	6597	\$421.00	\$421.00
Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	\$65,140.00	\$65,140.00
Student Admin Support Services	0000	5095	\$2,609.00	\$2,609.00
Student Events	9010	7135	(\$12,593.00)	(\$12,593.00)
Superintendent & Board	0000	5010	(\$11,092.00)	(\$11,092.00)
TCSJ – Teacher’s College of San Joaquin Building Expenses	0000	5190	\$410,000.00	\$1,469,629.00
TCSJ California Teacher Residency Lab - Fund 02	9010	5988	(\$1,264.00)	(\$1,264.00)
TCSJ Early Literacy Teacher Prep Initiative - Fund 02	9010	5987	\$7,500.00	\$7,500.00
TCSJ MakerSpace - Fund 02	9010	5986	\$5,000.00	\$5,000.00

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
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	\$1,556,288.00	\$669,513.00
Tech Summit	0000	7150	(\$20,250.00)	(\$19,975.00)
Title I Part A Basic Grant - COSP County Operated Schools & Programs	3010	3349	\$114,172.00	\$114,172.00
Title I Part D Delinquent/Neglected COSP County Operated Schools & Programs	3025	3350	(\$250,684.00)	(\$250,684.00)
Title II Part A - Improving Teacher Quality	4035	6161	\$771.00	\$771.00
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 III ESSA - Every Student Succeeds Act - Technical Assistance	4204	6116	\$573.00	\$573.00
Title IV, Part A, Student Support and Academic Enrichment Grant - COSP County Operated Schools & Programs	4127	3358	\$41,490.00	\$41,490.00
TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	(\$16,800.00)	(\$15,017.00)
Transition Budget	0000	5080	(\$2,500.00)	(\$2,500.00)
Transportation - Special Education	0724	1650	(\$1,762,526.00)	(\$1,762,526.00)
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)

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

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	(\$8,029.00)	(\$8,029.00)
TUPE - Tobacco Use Prevention Education - CTA Prop 56	6685	6326	\$77,990.00	\$77,990.00
TUPE - Tobacco Use Prevention Education - Prop 56	6685	6325	(\$61,614.00)	(\$61,614.00)
TUPE - Tobacco Use Prevention Education Healthy Kids	6650	6330	\$4,497.00	\$4,497.00
TUPE Prop 99	6680	6323	\$76,605.00	\$76,605.00
Unemployment	0000	5210	\$15,132.00	\$15,132.00
VAFS Venture Academy Family of Schools Building Expenses	0000	5160	\$0.00	\$23,214.00
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	\$2,000,000.00	\$453,769.00
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)	(\$59,218.00)
Workers' Compensation	0000	5721	(\$1,070.00)	(\$1,070.00)
Total Revisions			<b>\$11,209,758.00</b>	<b>\$1,464,172.00</b>

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

<b>REVENUES - Resource 0240</b>		<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>	<b>Column E</b>	<b>Column F</b>	<b>Column G</b>	<b>Column H</b>
		<i>Statewide Avg.</i>	<i>Type</i>	<i>SJCOE Rate</i>					
	<i>Rates per ADA</i>	<b>\$8,546.95</b>	<b>"C"</b>	<b>\$10,313.74</b>					<b>Revenue</b>
<b>Line #</b>	<b>Description</b>								
1	<b>Total Court/Camps ADA &amp; Revenue</b>		<b>147.99</b>	<b>\$1,526,330</b>					<b>\$1,526,330.00</b>
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$17,077.00)
4	<b>Total Estimated Revenue</b>								<b>\$1,509,253.00</b>
5	Unaudited Beginning Balance 7/1/2020								\$0.00
6	<b>Total Estimated Resources</b>								<b>\$1,509,253.00</b>
<b>EXPENDITURES - Resource 0240</b>									
<b>Line #</b>	<b>Description</b>	<b>Mgmt Codes</b>							<b>Expenditures</b>
7	Instructional Program - Court/Camps	3010							\$831,275.00
8	Direct Charges from Community	3010							(\$258,415.00)
9	Instructional Administration	3600							\$43,310.00
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	<b>Total Court/Camps Expenditures</b>								<b>\$1,509,253.00</b>
16	<b>Total Estimated Resources</b>								<b>\$1,509,253.00</b>
17	<b>Less Estimated Expenditures</b>								<b>\$1,509,253.00</b>
18	<b>Estimated Ending Balance 6/30/2021</b>								<b>\$0.00</b>

**COMMUNITY SCHOOLS ANALYSIS**  
**2020-2021 SECOND INTERIM REPORT - COMMUNITY SCHOOLS RESOURCE 0240**

**REVENUES - Resource 0240**

Line #	Rates per ADA	Column A	Column B	Column C	Column D	Column E	Column F
		Statewide Avg. \$8,546.95	TYPE "C"	SJCOE Rate \$10,313.74	TYPE "A & B & D"	District Avg. District Transfer \$11,552.28	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						\$1,713,293.00
10	<b>Total Community Schools LCFF</b>			<b>\$13,267,388</b>			<b>\$15,703,572.00</b>
11	<b>Community School Funding</b>						<b>\$8,747,390.00</b>
12	<b>EPA Entitlement</b>						<b>\$6,956,182.00</b>
13	Community School (A/B) & (D) LCFF Transfer from District				247.40	\$2,858,034	\$2,858,034.00
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	<b>Sub-Total Community Schools LCFF</b>						<b>\$15,820,220.00</b>
19	<b>LCFF Contribution to COSP</b>						<b>\$1,172,664.00</b>
20	<b>LCFF Contribution to CTE</b>						<b>\$438,196.00</b>
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						(\$96,768.00)
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	<b>Total Estimated Revenue</b>						<b>\$16,140,228.00</b>
39	Unaudited Beginning Balance 7/1/2020						\$2,323,672.04
40	<b>Total Estimated Resources</b>						<b>\$18,463,900.04</b>

<b>EXPENDITURES - Resource 0240</b>			
<b>Line #</b>	<b>Description</b>	<b>Mgmt Codes</b>	<b>Expenditures</b>
1	Instructional Program - Community Schools	3020	\$8,077,028.00
2	Direct Charges to Court	3020	\$258,415.00
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	\$417,307.00
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	\$100,355.00
11	TLC Transitional Learning Center	3180	\$0.00
12	Probation Services	3190	\$542,757.00
13	Instructional Administration	3600	\$277,427.00
14	School Administration	3610	\$2,491,775.00
15	Student Services Building	3650	\$128,065.00
16	Human Resources Department	3920	\$8,667.00
17	Student Services	3922	\$1,931,345.00
18	Technology	3923	\$369,661.00
19	CTE Administration	3926	\$475,629.00
20	Discovery Youth ChalleNGe (National Guard)	3927	\$1,363,260.00
21	CTE Revenues	4001	\$0.00
22	Career Academy of Cosmetology (CAC)	4003	\$0.00
23	CTE Culinary Arts	4017	\$135,655.00
24	<b>Total Community Schools Expenditures</b>		<b>\$17,862,432.00</b>
25	<b>Total Estimated Resources</b>		<b>\$18,463,900.04</b>
26	<b>Less Estimated Expenditures</b>		<b>\$17,862,432.00</b>
27	<b>Estimated Ending Balance 6/30/2021</b>		<b>\$601,468.04</b>

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

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

Line #	SP ED COUNTY PROGRAM - AB602	Column A Resource Codes	Column B Mgmt Codes	Column C Unaudited Actuals Beginning Balance 07-01-2020	Column D Estimated Revenues	Column E Contributions To/From	Column F Total Resources	Column G Estimated Expenditures	Column H 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	\$0.00	\$0.00	\$0.00	\$220,464.00	(\$220,464.00)
4	District LCFF Transfer	6500	1000	\$0.00	\$6,402,874.00	\$0.00	\$6,402,874.00	\$0.00	\$6,402,874.00
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	\$1,413,500.00	(\$1,413,500.00)
10	Special Day Class	6500	1020	\$0.00	\$17,184.00	\$800,000.00	\$817,184.00	\$21,076,449.00	(\$20,259,265.00)
11	Designated Instructional Services (Special Day Class)	6500	1050	\$0.00	\$0.00	\$0.00	\$0.00	\$6,840,565.00	(\$6,840,565.00)
12	Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$0.00	\$1,091,775.00	(\$1,091,775.00)
13	Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$0.00	\$790,770.00	(\$790,770.00)
14	School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,582.00	(\$2,896,582.00)
15	Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$0.00	\$1,867,055.00	(\$1,867,055.00)
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	\$215,067.00	(\$215,067.00)
18	SDC Infants	6510	1040	\$0.00	\$255,286.00	\$0.00	\$255,286.00	\$255,286.00	\$0.00
19	<b>SUBTOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$11,903,275.00</b>	<b>\$800,000.00</b>	<b>\$12,703,275.00</b>	<b>\$37,436,072.00</b>	<b>(\$24,732,797.00)</b>
20	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$220,464.00	\$220,464.00	\$0.00	\$220,464.00
21	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$24,732,797.00	(\$220,464.00)	\$24,512,333.00	\$0.00	\$24,512,333.00
22	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	<b>TOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$36,636,072.00</b>	<b>\$800,000.00</b>	<b>\$37,436,072.00</b>	<b>\$37,436,072.00</b>	<b>\$0.00</b>
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	<b>TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602</b>			<b>\$2,768,725.29</b>	<b>\$942,157.00</b>	<b>(\$800,000.00)</b>	<b>\$2,910,882.29</b>	<b>\$0.00</b>	<b>\$2,910,882.29</b>
29	<b>TOTAL SP ED COUNTY PROGRAM &amp; RESERVES - AB602</b>			<b>\$2,768,725.29</b>	<b>\$37,578,229.00</b>	<b>\$0.00</b>	<b>\$40,346,954.29</b>	<b>\$37,436,072.00</b>	<b>\$2,910,882.29</b>

\$37,578,229.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2020-21 SECOND 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	<b>SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>							
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 LCFF	0000	1401	\$6,596.63	\$0.00	\$6,596.63	\$4,094.00	\$2,502.63
4	Special Ed - Materials & Supplies LCFF	0000	1402	\$24,534.47	\$0.00	\$24,534.47	\$0.00	\$24,534.47
5	Special Ed - Instructional Assistant Recruitment	0000	1804	\$22,427.31	\$0.00	\$22,427.31	\$2,258.00	\$20,169.31
6	Special Ed - Local Solutions Grant	0000	1805	\$0.00	\$55,636.00	\$55,636.00	\$55,636.00	\$0.00
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 - LCFF Contribution	0724	1650	\$0.00	\$638,628.00	\$638,628.00	\$638,628.00	\$0.00
10	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$5,255,091.00	\$5,255,091.00	\$5,255,091.00	\$0.00
11	Special Ed - Unrestricted Lottery	1100	1025	\$109,540.48	\$53,345.00	\$162,885.48	\$44,753.00	\$118,132.48
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	\$162,411.00	\$565,207.13
19	Special Ed - Restricted Lottery	6300	1026	\$205,214.01	\$33,366.00	\$238,580.01	\$31,590.00	\$206,990.01
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	\$761,212.00	\$761,212.00	\$761,212.00	\$0.00
22	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	Special Ed - Mental Health Services Prop 98	6546	1326	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	Special Ed - Learning Loss Mitigation (State)	7420	1355	\$0.00	\$219,249.00	\$219,249.00	\$219,249.00	\$0.00
25	Special Ed - MAA #3 - Special Ed	9010	7903	\$568,862.53	\$80,553.00	\$649,415.53	\$9,000.00	\$640,415.53
26	Special Ed - MAA #3 - Special Ed	9012	7903	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	<b>TOTAL SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$3,586,277.95</b>	<b>\$10,289,592.00</b>	<b>\$13,875,869.95</b>	<b>\$10,707,484.00</b>	<b>\$3,168,385.95</b>

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2020-21 SECOND 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
28	<b>SELPA RESTRICTED BUDGETS</b>							
29	SELPA - Young Adult Recycling	0000	2205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
31	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	\$0.00	\$808,372.00	\$808,372.00	\$808,372.00	\$0.00
32	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,441.00	\$3,441.00	\$3,441.00	\$0.00
33	SELPA - ADR Grant Alt. Dispute Resolution Expansion	3395	2219	\$0.00	\$9,594.00	\$9,594.00	\$9,594.00	\$0.00
34	SELPA - ADR Grant Alt. Dispute Resolution	3395	2220	\$0.00	\$14,601.00	\$14,601.00	\$14,601.00	\$0.00
35	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$2,534.99	\$945,015.00	\$947,549.99	\$69,673.00	\$877,876.99
36	SELPA - Out of Home Care	6500	2030	\$6,070,896.84	\$1,948,003.00	\$8,018,899.84	\$849,749.00	\$7,169,150.84
37	SELPA - Regionalized Services	6500	2060	\$923,993.68	\$461,581.00	\$1,385,574.68	\$342,432.00	\$1,043,142.68
38	SELPA - Program Specialist	6500	2070	\$828,669.86	\$692,372.00	\$1,521,041.86	\$454,549.00	\$1,066,492.86
39	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
40	SELPA - Psych Services - Contracted	6500	2500	\$61,346.30	\$412,866.00	\$474,212.30	\$406,951.00	\$67,261.30
41	SELPA - Mental Health Services Prop 98	6512	2322	\$1,012,607.56	(\$761,212.00)	\$251,395.56	\$251,386.00	\$9.56
42	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
43	SELPA - Workability I C/O	6520	2201	\$0.00	\$17,941.00	\$17,941.00	\$17,941.00	\$0.00
44	SELPA - Mental Health Services Prop 98	6546	2326	\$0.00	\$1,339,408.00	\$1,339,408.00	\$584,359.00	\$755,049.00
45	SELPA - Inservice Administration Budget	9010	2160	\$55,853.66	\$6,040.00	\$61,893.66	\$6,040.00	\$55,853.66
46	SELPA - CAPTAIN	9010	2161	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47	SELPA - 504 Trainings	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05
48	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$33,635.64	\$14,189.00	\$47,824.64	\$14,189.00	\$33,635.64
49	SELPA - LSH Winter Symposium	9010	2170	\$86,274.71	(\$4,920.00)	\$81,354.71	\$0.00	\$81,354.71
50	SELPA - Autism Forum	9010	2175	\$5,352.17	\$0.00	\$5,352.17	\$0.00	\$5,352.17
51	SELPA - Schoolwide Positive Behavior Supports	9010	2188	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52	SELPA - Workability Region IV	9010	2202	\$773.80	\$0.00	\$773.80	\$198.00	\$575.80
53	SELPA - MAA #8 - SELPA 10%	9010	7908	\$89,750.16	\$8,950.00	\$98,700.16	\$0.00	\$98,700.16
54	SELPA - MAA #8 - SELPA 10%	9012	7908	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	<b>TOTAL SELPA RESTRICTED BUDGETS</b>			<b>\$9,183,531.42</b>	<b>\$6,242,685.00</b>	<b>\$15,426,216.42</b>	<b>\$4,159,919.00</b>	<b>\$11,266,297.42</b>
56	<b>TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$12,769,809.37</b>	<b>\$16,532,277.00</b>	<b>\$29,302,086.37</b>	<b>\$14,867,403.00</b>	<b>\$14,434,683.37</b>
57	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$15,538,534.66</b>	<b>\$54,110,506.00</b>	<b>\$69,649,040.66</b>	<b>\$52,303,475.00</b>	<b>\$17,345,565.66</b>
58	<b>INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>							
59	SJCOE COSP ~ Mental Health Services	6512	3209	\$161,477.68	\$52,275.00	\$213,752.68	\$52,275.00	\$161,477.68
60	SJCOE Venture Academy ~ Mental Health Services	6512	3214	\$48,667.51	\$56,128.00	\$104,795.51	\$52,061.00	\$52,734.51
61	<b>TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>			<b>\$210,145.19</b>	<b>\$108,403.00</b>	<b>\$318,548.19</b>	<b>\$104,336.00</b>	<b>\$214,212.19</b>
62	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS &amp; INTERNAL MENTAL HEALTH</b>			<b>\$15,748,679.85</b>	<b>\$54,218,909.00</b>	<b>\$69,967,588.85</b>	<b>\$52,407,811.00</b>	<b>\$17,559,777.85</b>

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

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

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	
Line #	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-2020	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2021	
Discription								
	<b>SPECIAL EDUCATION PASS THRU - FUND 10</b>							
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	\$13,810,934.00	\$13,810,934.00	\$13,810,934.00	\$0.00
5	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$24,732,797.00	\$24,732,797.00	\$24,732,797.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00
12	Mental Health Services (SJCOE/Districts)	6546	0000	\$0.00	\$5,276,661.00	\$5,276,661.00	\$5,276,661.00	\$0.00
13	<b>TOTAL SPECIAL EDUCATION PASS THRU - FUND 10</b>			<b>\$0.00</b>	<b>\$56,936,841.00</b>	<b>\$56,936,841.00</b>	<b>\$56,936,841.00</b>	<b>\$0.00</b>

# San Joaquin County SELPA

2020-21

## AB602 SELPA Funding Documents

### 2nd Interim AB602

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# San Joaquin County SELPA

2020-21

2nd 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	2nd Interim AB602	1st Interim AB602	Col C - D	Differences explanations
1.	<b>SELPA Revenue Estimates</b>				
2.	Current Year Base Entitlement	\$ 43,727,231	\$ 43,727,231	\$ -	
3.	Less Special Ed Taxes	\$ (4,216,809)	\$ (4,216,809)	\$ -	
4.	<b>Sub-Total State Aid</b>	\$ 39,510,422	\$ 39,510,422	\$ -	
5.	<b>Total SELPA Revenues Estimated</b>	\$ 43,727,231	\$ 43,727,231	\$ -	
6.	<b>Special Ed County Program Budget</b>				
7.	Total Special Ed County Program Revenues	\$ 11,903,275	\$ 12,020,944	\$ (117,669)	Decrease in food service and district LCFF transfer \$.
8.	Total Special Ed County Program Expenditures	\$ (37,436,072)	\$ (42,074,067)	\$ 4,637,995	Decrease in S & B from the fall out of vacancies and decrease in contracts & mileage due to distance learning
9.	<b>Net Special Ed County Program - Unfunded Costs</b>	\$ (25,532,797)	\$ (30,053,123)	\$ 4,520,326	
10.	<b>SELPA Funding Factor Determination</b>				
11.	<b>Total Estimated SELPA State Aid Revenues</b>	\$ 39,510,422	\$ 39,510,422	\$ -	
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	<b>Subtotal of SELPA Revenues</b>	\$ 39,485,888	\$ 39,485,888	\$ -	
14.	Total Unfunded Special Ed County Program Costs	\$ (25,532,797)	\$ (30,053,123)	\$ 4,520,326	Change due to details above TLC & Insight left the SELPA for 20-21, 20-21 is funded on PY ADA therefore creating a reserve
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)	\$ (46,808)	\$ -	
20.	<b>SELPA State Aid Revenues Available-Districts</b>	\$ 13,810,934	\$ 9,290,608	\$ 4,520,326	
21.	<b>SELPA Proration Factor</b>	0.3497688592	0.2352893267	0.11447953	
22.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>	<b>2020-21</b>	<b>2020-21</b>	<b>Differences</b>	
23.	<b>LEA Funding</b>	<b>Total SELPA Revenues</b>	<b>Total SELPA</b>	<b>Col C - D</b>	
		<b>Estimated</b>	<b>Revenues Estimated</b>		
24.	Banta	\$ 353,775	\$ 237,984	\$ 115,791	
25.	Escalon	\$ 597,238	\$ 401,761	\$ 195,477	
26.	Jefferson	\$ 449,941	\$ 302,675	\$ 147,266	
27.	Lammersville	\$ 1,171,755	\$ 788,239	\$ 383,516	
28.	Lincoln	\$ 1,811,217	\$ 1,218,405	\$ 592,812	
29.	Linden	\$ 457,981	\$ 308,084	\$ 149,897	
30.	Manteca	\$ 4,625,932	\$ 3,111,862	\$ 1,514,070	
31.	New Jerusalem	\$ 4,871	\$ 3,277	\$ 1,594	
32.	Ripon	\$ 667,008	\$ 448,696	\$ 218,312	
33.	Tracy	\$ 2,830,138	\$ 1,903,832	\$ 926,306	
34.	SJCOE-Other Programs (COSP/Venture)	\$ 841,078	\$ 565,793	\$ 275,285	
35.	<b>Subtotal LEA Funding</b>	\$ 13,810,934	\$ 9,290,608	\$ 4,520,326	If expenditure fall out materializes in 20-21 as in prior years, the amount to Districts will increase.
36.	SJCOE - Special Ed County Program	\$ 25,532,797	\$ 30,053,123	\$ (4,520,326)	
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	\$ 46,808	\$ -	
44.	SJCOE Special Ed Taxes	\$ 4,216,809	\$ 4,216,809	\$ -	
45.	<b>Total SELPA Revenues</b>	\$ 43,727,231	\$ 43,727,231	\$ -	

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	2019-20	Differences	Differences explanations	
		2nd Interim AB602	Annual Accrual August 2020 AB602	Col C - D		
1.	<b>SELPA Revenue Estimates</b>					
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.	<b>Sub-Total State Aid</b>	\$ 39,510,422	\$ 34,829,616	\$ 4,680,806		
5.	<b>Total SELPA Revenues Estimated</b>	\$ 43,727,231	\$ 38,920,237	\$ 4,806,994		
6.	<b>Special Ed County Program Budget</b>					
7.	Total Special Ed County Program Revenues	\$ 11,903,275	\$ 11,752,480	\$ 150,795	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	\$ (37,436,072)	\$ (34,451,592)	\$ (2,984,480)		
9.	<b>Net Special Ed County Program - Unfunded Costs</b>	\$ (25,532,797)	\$ (22,699,112)	\$ (2,833,685)		
10.	<b>SELPA Funding Factor Determination</b>					
11.	<b>Total Estimated SELPA State Aid Revenues</b>	\$ 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.	<b>Subtotal of SELPA Revenues</b>	\$ 39,485,888	\$ 34,805,082	\$ 4,680,806		
14.	Total Unfunded Special Ed County Program Costs	\$ (25,532,797)	\$ (22,699,112)	\$ (2,833,685)		
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.	<b>SELPA State Aid Revenues Available-Districts</b>	\$ 13,810,934	\$ 12,878,963	\$ 931,971		
21.	<b>SELPA Proration Factor</b>	0.3497688592	0.3700311061	(0.0202622)		
22.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>					
23.	<b>LEA Funding</b>	<b>2020-21</b>	<b>2019-20</b>	<b>Differences</b>		
		<b>Total SELPA Revenues Estimated</b>	<b>Total SELPA Revenues Estimated</b>	<b>Col C - D</b>		
24.	Banta	\$ 353,775	\$ 155,651	\$ 198,124	If expenditure fall out materializes in 20-21 as in prior years, the amount to Districts will increase.	
25.	Escalon	\$ 597,238	\$ 544,307	\$ 52,931		
26.	Jefferson	\$ 449,941	\$ 410,064	\$ 39,877		
27.	Lammersville	\$ 1,171,755	\$ 1,067,908	\$ 103,847		
28.	Lincoln	\$ 1,811,217	\$ 1,650,696	\$ 160,521		
29.	Linden	\$ 457,981	\$ 417,392	\$ 40,589		
30.	Manteca	\$ 4,625,932	\$ 4,215,956	\$ 409,976		
31.	New Jerusalem	\$ 4,871	\$ 63,601	\$ (58,730)		
32.	Ripon	\$ 667,008	\$ 607,894	\$ 59,114		
33.	Tracy	\$ 2,830,138	\$ 2,812,187	\$ 17,951		
34.	SJCOE-Other Programs (COSP/Venture)	\$ 841,078	\$ 933,307	\$ (92,229)		
35.	<b>Subtotal LEA Funding</b>	\$ 13,810,934	\$ 12,878,963	\$ 931,971		
36.	SJCOE - Special Ed County Program	\$ 25,532,797	\$ 22,699,112	\$ 2,833,685		
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.	<b>Total SELPA Revenues</b>	\$ 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**

<u>Col A</u>	<u>Col B</u>	<u>Col C</u> SJCOE	<u>Col D</u> SJCOE	<u>Col E</u> SJCOE	<u>Col F</u> SJCOE	<u>Col G</u> Difference
Line #	Description ~ Object Code	Prelim Budget AB602	May Budget AB602	1st Interim AB602	2nd Interim AB602	Col F - E
1	County Taxes - Special Education	\$ 3,936,133	\$ 4,016,032	\$ 4,216,809	\$ 4,216,809	\$ -
2	Federal Local Assistance Grant	\$ 735,612	\$ 768,559	\$ 768,559	\$ 768,559	\$ -
3	District's LCFF Transfer	\$ 6,325,410	\$ 5,982,858	\$ 6,497,493	\$ 6,402,874	\$ (94,619)
4	Mental Health & District Rentals/SDC	\$ 50,701	\$ 50,575	\$ 46,779	\$ 46,779	\$ -
5	Food Service	\$ 46,100	\$ 46,100	\$ 23,050	\$ -	\$ (23,050)
6	SDC Infant (Form I-50 Funding)	\$ 255,200	\$ 255,286	\$ 255,286	\$ 255,286	\$ -
7	Transfers Out	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ -
8	Contribution for 2% of off-schedule payment	\$ 518,969	\$ 406,398	\$ 398,185	\$ 398,185	\$ -
9	<b>Total Estimated Special Ed County Program Revenues</b>	<b>\$ 11,682,908</b>	<b>\$ 11,340,591</b>	<b>\$ 12,020,944</b>	<b>\$ 11,903,275</b>	<b>\$ (117,669)</b>
10	Teachers Salaries ~ 11xx	\$ 9,679,744	\$ 9,806,698	\$ 9,617,614	\$ 9,014,850	\$ (602,764)
11	Certificated Pupil Support Salaries ~ 12xx	\$ 1,070,288	\$ 1,058,907	\$ 1,032,627	\$ 992,289	\$ (40,338)
12	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,461,192	\$ 1,459,376	\$ 1,453,120	\$ 1,403,619	\$ (49,501)
13	Instructional Aides Salaries ~ 21xx	\$ 9,060,826	\$ 8,981,743	\$ 8,740,413	\$ 6,654,534	\$ (2,085,879)
14	Classified Support Salaries - M/O ~ 22xx	\$ 235,670	\$ 262,151	\$ 265,063	\$ 255,023	\$ (10,040)
15	Supv & Admin Salaries ~ 23xx	\$ 32,196	\$ 32,232	\$ 32,233	\$ 32,233	\$ -
16	Clerical & Office Salaries ~ 24xx	\$ 601,842	\$ 600,346	\$ 582,845	\$ 591,740	\$ 8,895
17	Other Classified Salaries - LVN's ~ 29xx	\$ 2,753,210	\$ 2,692,062	\$ 2,612,782	\$ 2,426,608	\$ (186,174)
18	Employee Benefits ~ 3xxx	\$ 10,468,981	\$ 9,840,116	\$ 9,217,217	\$ 8,246,392	\$ (970,825)
19	Materials & Supplies ~ 4xxx	\$ 395,948	\$ 402,344	\$ 406,641	\$ 397,898	\$ (8,743)
20	Travel & Conference ~52xx	\$ 215,925	\$ 209,639	\$ 150,373	\$ 77,789	\$ (72,584)
21	Dues & Memberships ~ 53xx	\$ 8,365	\$ 8,365	\$ 8,365	\$ 9,048	\$ 683
22	Insurance ~ 54xx	\$ 159,390	\$ 159,390	\$ 161,093	\$ 172,098	\$ 11,005
23	Operations & Housekeeping Services ~ 55xx	\$ 263,152	\$ 256,932	\$ 258,940	\$ 234,185	\$ (24,755)
24	Rentals, Leases & Repair ~ 56xx	\$ 1,044,802	\$ 1,058,819	\$ 1,081,767	\$ 1,054,195	\$ (27,572)
25	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000	\$ 95,000	\$ 95,000	\$ 123,000	\$ 28,000
26	Other Services & Operating Expenses ~ 58xx	\$ 708,067	\$ 702,656	\$ 790,114	\$ 1,002,302	\$ 212,188
27	Sub agreements for Services ~ 51xx	\$ 2,058,500	\$ 2,058,500	\$ 1,708,500	\$ 1,253,500	\$ (455,000)
28	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
29	Communications ~ 59xx	\$ 95,387	\$ 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	\$ 3,228,633	\$ (364,591)
36	Debt Service ~ 74xx	\$ 10,710	\$ 10,749	\$ 10,749	\$ 10,749	\$ -
37	<b>Total Estimated Special Ed County Program Expenditures</b>	<b>\$ 44,368,173</b>	<b>\$ 43,666,865</b>	<b>\$ 42,074,067</b>	<b>\$ 37,436,072</b>	<b>\$ (4,637,995)</b>
38	<b>Total Estimated Unfunded Special Ed County Program Costs</b>	<b>\$ 32,685,265</b>	<b>\$ 32,326,274</b>	<b>\$ 30,053,123</b>	<b>\$ 25,532,797</b>	<b>\$ (4,520,326)</b>
39	<b>Funding Factor</b>	<b>0.0493604647</b>	<b>0.2069794831</b>	<b>0.2352893267</b>	<b>0.3497688592</b>	<b>0.11448</b>

# 2020-21 SELPA Funding Factor

<b>SELPA Revenues</b>		
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.	<b>Total CY Estimated State Aid SELPA Revenues</b>	<b>\$ 39,510,422</b>

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

<b>Funding Factor</b>		<b>Special Ed County Program Reserves</b>	<b>Mid-Year Growth Class Reserve</b>	<b>OOHC Contribution Reserve</b>	<b>Charter Decline Adj. Reserve</b>
6.	<b>Total Estimated SELPA Revenues</b>	\$ 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.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 39,485,888</b>			
10.	Total Unfunded Special Ed County Program Costs	\$ (25,532,797)	\$ -		\$ (25,532,797)
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.	<b>Balance of SELPA Revenues Available for Distribution to Districts</b>	<b>\$ 13,810,934</b>	<b>\$ 395,104.16</b>	<b>\$ 249,002.13</b>	<b>\$ 800,000</b>
18.	<b>SELPA Funding Factor</b>	<b>0.3497688592</b>			

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 <b>0.3497688592</b>
		69,963.57	\$ 39,485,888 \$ 569,76713	\$ 13,810,934 \$ 203,91051
1.	Banta	1,734.95	\$ 988,517	\$ 353,775
2.	Escalon	2,928.92	\$ 1,668,802	\$ 597,238
3.	Jefferson	2,206.56	\$ 1,257,225	\$ 449,941
4.	Lammersville	5,746.42	\$ 3,274,121	\$ 1,171,755
5.	Lincoln	8,882.41	\$ 5,060,905	\$ 1,811,217
6.	Linden	2,245.99	\$ 1,279,691	\$ 457,981
7.	Manteca	22,686.09	\$ 12,925,788	\$ 4,625,932
8.	New Jerusalem	23.89	\$ 13,612	\$ 4,871
9.	Ripon	3,271.08	\$ 1,863,754	\$ 667,008
10.	Tracy	13,879.32	\$ 7,907,983	\$ 2,830,138
11.	SJCOE-Other Programs (COSP/Venture)	4,124.74	\$ 2,350,141	\$ 841,078
12.	<b>Sub-Total LEAs</b>	<b>67,730.37</b>	<b>\$ 38,590,539</b>	<b>\$ 13,810,934</b>
13.	SJCOE-Special Ed County Program	661.77		\$ 25,532,797
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.	<b>Totals</b>	<b>69,963.57</b>	<b>\$ 39,510,422</b>	<b>\$39,510,422</b>
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 2nd Interim AB602	2020-21 1st Interim AB602	Difference
<b>ADA and STATEWIDE TARGET and COLA RATES</b>				
SELPA Total ADA	A-1	68,771.65	68,758.30	13.35
Prior Year SELPA Total ADA	A-2	69,963.57	69,963.57	-
Prior Prior Year SELPA Total ADA	A-3	69,420.99	69,420.99	-
PY Funded ADA (Greater of A-2 or A-3)	A-4	69,963.57	69,963.57	-
SELPA Three Year Average (see SELPA ADA tab)				-
Funded ADA (Greater of A-1, A-2, or A-3)	A-5	69,963.57	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	1.0000	0.0000
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	-	-	-
Current Year STR	A-10	\$ 625.00	625.00	-
<b>FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]</b>				
Total Base Funding (A5 * A10)	C-1	\$ 43,727,231.00	43,727,231.00	-
Base Proration Factor	C-2	\$ 1.0000	1.0000000000	-
Adjusted Total Base Funding (C2 * C3)	C-3	\$ 43,727,231.00	43,727,231.00	-
<b>FUNDING ENTITLEMENT</b>				
Funding Entitlement (D1)	D-1	\$ \$ 43,727,231.00	\$ 43,727,231.00	\$ -
Local Special Education Property Taxes [EC 2572]	D-2	\$ \$ 4,216,809.00	\$ 4,216,809.00	\$ -
Applicable Excess ERAF	D-3	\$ 0.00	0.00	\$ -
Total Deductions (D-2 + D-3)	D-4	\$ \$ 4,216,809.00	\$ 4,216,809.00	\$ -
Net Funding Entitlement (D-1 - D-4)	D-5	\$ \$ 39,510,422.00	\$ 39,510,422.00	\$ -
<b>PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 &amp; EC 56836.31]</b>				
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	-
<b>Necessary Small SELPA (NSS) PS/RS Apportionment</b>				
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	-
<b>PS/RS Apportionment</b>				
PS/RS Entitlement (A-4 * E-2)	E-8	\$ 1,153,953.00	1,153,953.00	-
PS/RS Proration Factor	E-9	1.0000000000	1.0000000000	-
PS/RS Apportionment (E-8 * E-9)	E-10	\$ 1,153,953.00	1,153,953.00	-
Total PS/RS Apportionment (E-7 + E-10)	E-11	\$ 1,153,953.00	1,153,953.00	-

**SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS**

SELPA: San Joaquin COE

		2020-21 2nd Interim AB602	2020-21 1st Interim AB602	Difference
<b>LOW INCIDENCE [EC 56836.22]</b>				
Low Incidence Disabilities PY December Pupil Count	F-1	321.00	321.00	-
Low Incidence Rate	F-2	\$ 2,943,970,767,3569	2,943,970,767,357	-
Low Incidence Apportionment (F-1 * F-2)	F-3	\$ 945,015.00	945,015.00	-
<b>OUT-OF-HOME CARE [EC 56836.165]</b>				
Out-of-Home Care Apportionment	G-1	\$ 1,908,684.00	1,908,684.00	-
<b>EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) &amp; NSS MENTAL HEALTH SERVICES [EC 56836.21]</b>				
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	\$ -	-	-
<b>ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213]</b>				
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	\$ -	-	-
<b>APPORTIONMENT SUMMARY</b>				
Net Funding Entitlement (D-5)	J-1	\$ 39,510,422.00	39,510,422.00	-
Program Specialists/Regionalized Services (E-11)	J-2	\$ 1,153,953.00	1,153,953.00	-
Low Incidence (F-3)	J-3	\$ 945,015.00	945,015.00	-
Out-of-Home Care (G-1)	J-4	\$ 1,908,684.00	1,908,684.00	-
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	43,518,074.00	-
State Infant Funding		\$ 255,286.00	255,286.00	-
State Apportionment Total with Infant		\$ 43,773,360.00	43,773,360.00	-
Add back in Property Taxes		4,216,809.00	4,216,809.00	-
Grand Total		47,990,169.00	47,990,169.00	-
<b>Items outside of AB602 State Calc being allocating separately from State Funding</b>				
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	2nd 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	609.35
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								46.35
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
<b>Totals</b>	<b>68,122.40</b>	<b>68,815.98</b>	<b>69,544.72</b>	<b>68,849.25</b>	<b>69,823.19</b>	<b>69,420.99</b>	<b>69,963.57</b>	<b>68,771.65</b>
SELPA ADA Growth/Decline	1,474.70	693.58	728.74	(695.47)	973.94	(402.20)	542.58	(1,191.92)
Growth/Decline %	2.21%	1.02%	1.06%	-1.00%	1.41%	-0.58%	0.78%	-1.70%

- 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	2nd Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 9,014,850
R2	County Taxes - Special Education	\$ 4,216,809	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 992,289
R3	Federal Local Assistance Grant	\$ 768,559	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,403,619
R4	District's LCFF Transfer	\$ 6,402,874	E4	Instructional Aides Salaries ~ 21xx	\$ 6,654,534
R5	Mental Health & District Rentals/SDC	\$ 46,779	E5	Classified Support Salaries - M/O ~ 22xx	\$ 255,023
R6	Food Service	\$ -	E6	Supv & Admin Salaries ~ 23xx	\$ 32,233
R7	SDC Infant (Form I-50 Funding)	\$ 255,286	E7	Clerical & Office Salaries ~ 24xx	\$ 591,740
R8	Transfers Out	\$ (185,217)	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 2,426,608
R9	Contribution for 2% of off-schedule payment	\$ 398,185	E9	Employee Benefits ~ 3xxx	\$ 8,246,392
R10			E10	Materials & Supplies ~ 4xxx	\$ 397,898
R11			E11	Mileage, Travel & Conference ~52xx	\$ 77,789
R12			E12	Dues & Memberships ~ 53xx	\$ 9,048
R13			E13	Insurance ~ 54xx	\$ 172,098
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 234,185
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 1,054,195
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 123,000
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 1,002,302
R18			E18	Sub-agreements for Services ~ 51xx	\$ 1,253,500
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	\$ 3,228,633
R27			E27	Debt Service ~ 74xx	\$ 10,749
R28	<b>Total Estimated Program Revenues</b>	<b>\$ 11,903,275</b>	E28	<b>Total Estimated Expenditures</b>	<b>\$ 37,436,072</b>
<b>Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures</b>					<b>\$ (25,532,797)</b>

Description	2nd Interim AB602
<b>Total Estimated Revenues</b>	<b>\$ 11,903,275</b>
<b>Less Total Estimated Expenditures</b>	<b>\$ (37,436,072)</b>
<b>Estimated Unfunded Cost - County Special Education Program</b>	<b>\$ (25,532,797)</b>
<b>Revenues Added to Cover County Program Unfunded Costs:</b>	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 25,532,797
<b>Total Revenues to Cover Special Ed County Program</b>	<b>\$ 25,532,797</b>

# 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.	<b>Subtotal Special Ed County Program Reserve</b>	<b>\$ 684,919.04</b>	<b>\$ 816,459.88</b>	<b>\$ 330,413.44</b>	<b>\$ 322,471.02</b>	<b>\$ 316,847.42</b>	<b>\$ 746,873.80</b>	<b>\$ 321,289.62</b>	<b>\$ 348,296.16</b>
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.	<b>Special Ed County Program Reserve Ending Balance - June 30</b>	<b>\$ 314,043.83</b>	<b>\$ 318,431.33</b>	<b>\$ 319,636.86</b>	<b>\$ 316,328.25</b>	<b>\$ 323,891.76</b>	<b>\$ 319,738.93</b>	<b>\$ 348,296.16</b>	<b>\$ 395,104.16</b>
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.	<b>Reserve for mid-year growth classes End Bal</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>
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.	<b>Reserve for NPS/EIBT End Bal</b>	<b>\$ 930,256.44</b>	<b>\$ 927,754.04</b>	<b>\$ 927,754.04</b>	<b>\$ 927,754.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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.	<b>Reserve for OOHC Contribution Reserve End Bal</b>			<b>\$ 1,200,000.00</b>	<b>\$ 800,000.00</b>	<b>\$ 400,000.00</b>	<b>\$ 2,400,000.00</b>	<b>\$ 1,600,000.00</b>	<b>\$ 800,000.00</b>
<b>Reserve for the OOHC Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22</b>									
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.	<b>Reserve for Charter Decline Adjustment End Bal</b>				<b>\$ 521,299.00</b>	<b>\$ 260,649.00</b>	<b>\$ 568,094.00</b>	<b>\$ 571,427.00</b>	<b>\$ 1,466,776.00</b>

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 E 2020-2021	Column D 2020-2021	Column F 2021-2022	Column G 2022-2023
Line #	Summary Description		First Interim	Second Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	<b>Beginning Balance July 1st</b>		\$ 5,015,140.37	\$ 5,015,140.37	\$ 4,974,548.37	\$ 4,792,152.37
2	Total Revenue		\$ 8,522,731.00	\$ 8,556,034.00	\$ 7,956,404.00	\$ 7,553,887.00
3	TCSJ Expenses		\$ 8,415,890.00	\$ 8,596,626.00	\$ 8,138,800.00	\$ 8,081,240.00
4	Surplus/Deficit		\$ 106,841.00	\$ (40,592.00)	\$ (182,396.00)	\$ (527,353.00)
5	<b>Ending Balance</b>		\$ 5,121,981.37	\$ 4,974,548.37	\$ 4,792,152.37	\$ 4,264,799.37
6	<i>Teach Out Plan / Reserve</i>		\$ 3,575,575.00	\$ 2,539,484.00	\$ 2,539,484.00	\$ 2,539,484.00
7	Adjusted Ending Balance		\$ 1,546,406.37	\$ 2,435,064.37	\$ 2,252,668.37	\$ 1,725,315.37
8	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 5,121,981.37	\$ 4,974,548.37	\$ 4,792,152.37	\$ 4,264,799.37
9	<b>Detail Object Codes</b>					
10	<b>Beginning Balance</b>		\$ 5,015,140.37	\$ 5,015,140.37	\$ 4,974,548.37	\$ 4,792,152.37
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	\$ 6,090,756.00	\$ 6,136,020.00	\$ 5,805,311.00	\$ 5,692,709.00
15	8660	Interest	\$ 45,387.00	\$ 33,220.00	\$ 33,220.00	\$ 33,220.00
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	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -
20	various	Teacher Residency Grant-5991	\$ 582,272.00	\$ 582,272.00	\$ 517,873.00	\$ 327,958.00
21	various	Intrepid Grant-5989	\$ 159,885.00	\$ 159,885.00	\$ 100,000.00	\$ -
22	various	TCSJ Residency Lab - 5988	\$ 1,931.00	\$ 2,137.00	\$ -	\$ -
23	various	TCSJ Early Literacy Teacher Prep Initiative - 5987	\$ 7,500.00	\$ 7,500.00		
24	various	TCSJ Raymus Maker Space - 5986	\$ 5,000.00	\$ 5,000.00		
25	<b>Total Revenue</b>		\$ 8,522,731.00	\$ 8,556,034.00	\$ 7,956,404.00	\$ 7,553,887.00
26	1101/1105	Teacher/Extra/Subs	\$ 904,260.00	\$ 904,260.00	\$ 866,640.00	\$ 866,640.00
27	1300	Cert Perm	\$ 1,639,224.00	\$ 1,582,936.00	\$ 1,612,433.00	\$ 1,627,910.00
28	1311	Cert Temp	\$ 330,000.00	\$ 330,000.00	\$ 336,000.00	\$ 336,000.00
29	<b>Total 1xxx</b>		\$ 2,873,484.00	\$ 2,817,196.00	\$ 2,815,073.00	\$ 2,830,550.00
30	2206	Class Supp/OT	\$ -	\$ -	\$ -	\$ -
31	2300	Class Supv Perm	\$ 148,479.00	\$ 143,627.00	\$ 146,654.00	\$ 150,639.00
32	2316	Class Supv OT	\$ -	\$ -	\$ -	\$ -
33	2400	Class Perm	\$ 680,298.00	\$ 670,074.00	\$ 662,423.00	\$ 664,679.00
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	\$ 1,225,325.00	\$ 1,225,325.00	\$ 1,124,409.00	\$ 1,096,438.00
37	2930	Student Workers	\$ -	\$ -	\$ -	\$ -
38	<b>Total 2xxx</b>		\$ 2,084,102.00	\$ 2,069,026.00	\$ 1,943,486.00	\$ 1,921,756.00
39	3000	Benefits	\$ 1,165,801.00	\$ 1,139,398.00	\$ 1,231,756.00	\$ 1,317,943.00
40	<b>Total 3xxx</b>		\$ 1,165,801.00	\$ 1,139,398.00	\$ 1,231,756.00	\$ 1,317,943.00
41	4200	Books	\$ 20,167.00	\$ 21,256.00	\$ 12,000.00	\$ 10,000.00
42	4310	Materials	\$ 167,954.00	\$ 165,986.00	\$ 145,000.00	\$ 135,000.00
43	4400	Non Cap Equip	\$ 29,310.00	\$ 29,782.00	\$ 10,000.00	\$ 10,000.00
44	<b>Total 4xxx</b>		\$ 217,431.00	\$ 217,024.00	\$ 167,000.00	\$ 155,000.00
45	5200	Travel & Conference	\$ 94,340.00	\$ 91,340.00	\$ 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	\$ 7,749.00	\$ 8,042.00	\$ 8,042.00	\$ 8,042.00
48	5600**	Rent/Bldgs. & Repairs	\$ 227,342.00	\$ 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	\$ 844,030.00	\$ 1,072,193.00	\$ 642,297.00	\$ 399,596.00
51	5900	Postage/Cell/Internet	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
52	<b>Total 5xxx</b>		\$ 1,343,149.00	\$ 1,568,605.00	\$ 1,271,578.00	\$ 1,143,228.00
	6200	Building Improvements	\$ -	\$ 40,899.00	\$ -	\$ -
	<b>Total 6xxx</b>		\$ -	\$ 40,899.00	\$ -	\$ -
53	7310	Indirect	\$ 731,923.00	\$ 744,478.00	\$ 709,907.00	\$ 712,763.00
54	<b>Total 7xxx</b>		\$ 731,923.00	\$ 744,478.00	\$ 709,907.00	\$ 712,763.00
55	<b>Total Expenses</b>		\$ 8,415,890.00	\$ 8,596,626.00	\$ 8,138,800.00	\$ 8,081,240.00
56	Total Surplus/Deficit		\$ 106,841.00	\$ (40,592.00)	\$ (182,396.00)	\$ (527,353.00)
57	<b>Ending Balance</b>		\$ 5,121,981.37	\$ 4,974,548.37	\$ 4,792,152.37	\$ 4,264,799.37
58	<i>Teach Out Plan / Reserve</i>		\$ 3,575,575.00	\$ 2,539,484.00	\$ 2,539,484.00	\$ 2,539,484.00
29	<i>2% Economic Uncertainty Reserve</i>		\$ 168,318.00	\$ 171,933.00	\$ 162,776.00	\$ 161,625.00
60	<i>Amount Above (Below) Target</i>		\$ 1,378,088.37	\$ 2,263,131.37	\$ 2,089,892.37	\$ 1,563,690.37
61	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 5,121,981.37	\$ 4,974,548.37	\$ 4,792,152.37	\$ 4,264,799.37

\*\*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 *01-6500-1019 *(5100)	Special Education (Restricted)	Autism Spectrum Therapies	\$66,600.00	11/3/2020	Monica Filoso	Estimated cost for contracted services for Special Education students during the 2020-2021 Fiscal Year	PO21-02124
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	EPN Enterprises Inc.	\$65,000.00	11/15/2020	Monica Filoso	Contracted services for additional LVN services for Special Education students during the 2020-2021 Fiscal Year	PO21-02243
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Napa & Solano Counties Plumbers & Solano JATC	\$82,110.00	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	PO21-02246
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Manteca Unified School District	\$50,000.00	11/19/2020	Jennifer Lawrence	Contracted services for meal reimbursements during the 2020-2021 Fiscal Year	PO21-02282
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Linden Unified School District	\$169,707.00	12/5/2020	Manuel Nunez	Contracted educational services for Migrant children during the 2020-2021 Fiscal Year	PO21-02325
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Lodi Unified School District	\$459,956.00	1/7/2021	Manuel Nunez	Contracted educational services for Migrant children during the 2020-2021 Fiscal Year	PO21-02384
Fund 01 Fund 09 01-0240-3190 *01-0240-3190 *09-0240-8100 *(5100)	C.O.S.P. (Unrestricted)	San Joaquin County Probation Department	\$546,491.00	12/17/2020	Janine Kaeslin	Contract to assist SJCOE in administering a cooperative program for at-risk youth during the 2020-2021 Fiscal Year	PO21-02502
Fund 01 01-0240-3927	C.O.S.P. (Unrestricted)	San Joaquin County Probation Department	\$107,712.00	12/21/2020	Janine Kaeslin	Contract to assist SJCOE in administering a cooperative program through the National Guard Discovery Challenge Academy program during the 2020-2021 Fiscal Year	PO21-02530
Fund 12 12-5210-6950 *12-5210-6950 *12-5211-6955 *(5100)	Head Start (Restricted)	San Joaquin County Child Abuse Prevention Council	\$5,077,892.00	12/16/2020	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2020-2021 Fiscal Year	PO21-02532
Fund 12 12-5210-6950 *12-5210-6950 *12-5211-6955 *(5100)	Head Start (Restricted)	Creative Childcare Inc.	\$2,043,248.00	12/16/2020	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2020-2021 Fiscal Year	PO21-02580
Fund 01 01-9010-6357	Comprehensive Health (Restricted)	Stanislaus County Office of Education	\$38,500.00	1/7/2021	Sheri Coburn	Contracted services to provide Health Framework Rollout Activities during the 2020-2021 Fiscal Year	PO21-02600



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

<b>Fund Resource Management</b>	<b>Program Restricted/Unrestricted</b>	<b>Vendor</b>	<b>Amount</b>	<b>Date Signed</b>	<b>Administrator</b>	<b>Purpose</b>	<b>Purchase Order#</b>
Fund 01 01-3215-5251	Comprehensive Health (Restricted)	EPN Enterprises Inc.	\$55,000.00	1/12/2021	Sheri Coburn	Contracted services for Contact Tracing Services during the 2020-2021 Fiscal Year	PO21-02635
Fund 12 12-5210-6950 *12-5210-6950 *(5100)	Head Start (Restricted)	Stockton Unified School District	\$8,563,656.00	1/7/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2020-2021 Fiscal Year	PO21-02656
Fund 01 01-7085-3458 01-3182-3359	C.O.S.P. (Restricted)	Reed Oak LLC.	\$30,000.00	1/20/2021	Janine Kaeslin	Contract to provide speaking services for the Virtual Leadership Symposium during the 2020-2021 Fiscal Year	PO21-02691
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Stockton Unified School District	\$679,033.00	1/28/2021	Manuel Nunez	Contracted educational services for Migrant children during the 2020-2021 Fiscal Year	PO21-02749
Fund 12 12-5210-6950 12-5211-6955	Head Start (Restricted)	Acorn Evaluation Inc.	\$60,000.00	1/26/2021	Jamie Baiocchi	Contract to provide data science, evaluation and technical assistance during the 2020-2021 Fiscal Year	PO21-02754
Fund 12 12-5210-6950 *12-5210-6950 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$2,770,181.00	1/7/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2020-2021 Fiscal Year	PO21-02763



**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 #
09-9010-1300-3866	Restricted	Megan Filice	\$460.74 Daily	\$494.50 Daily	Kathleen Focacci	Position changed from Teacher position in Venture Academy to Coordinator IV position in Venture Academy Increase of \$35,935.65.	43510
01-6500-2400-1610	Restricted	Marcus Parker	\$184.34 Daily	\$222.37 Daily	Jason Brown	Position changed from Academic Technology Computer Technician in Venture Academy to Technician Support Specialist II in Special Education. Increase of \$13,359.31.	43542
12-5210-2300-6971 12-5211-2300-6972	Restricted	Ranses Hernandez	\$245.28 Daily	\$366.99 Daily	Leticia Sida	Position changed from Career Development Liaison in County Operated Schools/Programs to Program Manager II Mental Health Specialist in Head Start San Joaquin. Increase in \$31,823.19.	42918
12-5210-2300-6950 12-5211-2300-6955	Restricted	Courtney Taylor	\$201.14 Daily	\$349.50 Daily	Leticia Sida	Position changed from Head Start Health Technician in Head Start San Joaquin to Program Manager I Health Specialist in Head Start San Joaquin. Increase of \$35,081.26.	43016



**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
5th Grade Read	10	11/19/2020
AGS World History	10	11/19/2020
Algebra 2	10	11/19/2020
Algebra Concepts and Application	15	11/19/2020
America Vision	5	11/19/2020
Art in Focus	10	11/19/2020
Basic English Composition	5	11/19/2020
Basic Math skills	5	11/19/2020
Biology Glencoe Science	20	11/19/2020
Bookshelves	7	11/19/2020
California Algebra	10	11/19/2020
California Algebra I	5	11/19/2020
Chairs	7	11/19/2020
Credenza	1	11/19/2020
Deluxe Microscope Set	1	11/19/2020
Drawing Tablets Wacom	20	11/19/2020
Earth Science	10	11/19/2020
Economics Principles and Practices	10	11/19/2020
File Cabinets	8	11/19/2020
Folding Table	1	11/19/2020
Glencoe Economics Today and Tomorrow	3	11/19/2020
Glencoe Health	15	11/19/2020
Glencoe Literature California Treasures Course 5	1	11/19/2020
Glencoe The American Journey Building a Nation	12	11/19/2020
Glencoe World History Modern Times	41	11/19/2020
Glencoe Literature California Treasures Course 4	34	11/19/2020
Government in America	1	11/19/2020
Guest Chairs	6	11/19/2020
Head Start Modular Building - Escalon	2	12/7/2020
Head Start Modular Building - Ripon	2	12/7/2020
Interactive Mathematics Program Year 1	1	11/19/2020
Literature California	30	11/19/2020
Metal Chairs with Cushion	4	11/19/2020
Microscope (Broken Bulb)	2	11/19/2020
National Geographics Variety of Books	50	11/19/2020
Novel: Romeo and Juliet	3	11/19/2020
Paper Shredders	2	11/19/2020
Photo Enlargers	5	11/19/2020
Pre-Algebra	5	11/19/2020
Randy McNally Atlas of World Geography	5	11/19/2020
Reading National Geographics	20	11/19/2020
Reality Central	25	11/19/2020



### Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Sociology Psychology	10	11/19/2020
Street Law	60	11/19/2020
The American Journey Building a Nation	12	11/19/2020
The Language of Composition (AP English) ISBN: 13:978-0-312-45094	27	1/28/2021
Tower Takeover - Full Field & Element Kit	2	11/19/2020
Understanding Psychology	10	11/19/2020
We The People	5	11/19/2020
We The People The Citizens and The Constitution	3	11/19/2020
Workstation Furniture Pieces		11/19/2020
World Geography	10	11/19/2020
World History	10	11/19/2020
World History Perspectives on the Past	15	11/19/2020
Writer's Choice Grammar Composition 9th Students	3	12/15/2020
Writer's Choice Grammar Composition 9th Teachers	1	12/15/2020
Writer's Choice Grammar Compositions 10th Student	37	12/15/2020
Writer's Choice Grammar Compositions 11th Student	28	12/15/2020
Writer's Choice Level 10 ISBN: 0-07-829818-0	37	1/28/2021
Writer's Choice Level 11 ISBN: 0-07-822660-0	30	1/28/2021
Writer's Choice Level 9 ISBN: 0-07-822657-0	5	1/28/2021



**2020-21 Second Interim Budget Assumptions**

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

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on March 17, 2021, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed:  Date: March 17, 2021  
President, Board of Education

Signed:  Date: March 17, 2021  
County Superintendent



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 First Interim Totals	Second Interim (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		1190.31 ADA	856.00 ADA	945.00 ADA
Estimated P-2 ADA:		1040.88 ADA	752.75 ADA	831.47 ADA
Total Change from Prior Period		\$ (140,097)	\$ (5,830,952)	\$ 2,755,679
Adjusted Budget Amount	\$ 36,002,396	\$ 35,862,299	\$ 30,031,347	\$ 32,787,026
Please describe reason(s) for changes:		Decrease in LCFF Rate Changes and UPP% COLA	COLA & Reduction in ADA Changes to UPP%	COLA & Changes to UPP%
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
<b>State Revenue (8300-8599):</b>				
COLA % Used for:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 15,529	\$ -	\$ -
Total Change from Prior Period		\$ 15,529	\$ -	\$ -
Adjusted Budget Amount	\$ 5,257,031	\$ 5,272,560	\$ 5,272,560	\$ 5,272,560
Please describe reason(s) for changes:		\$21,548 Increase in Lottery (\$1,641) Decrease in Special Ed Solutions Grant (\$4,378) Decrease in Unemployment	N/A	N/A







	2020-21 First Interim Totals	Second Interim (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23			
<b>EXPENSES Cont.:</b>							
<b>Object 3XXX:</b>							
Change in Statutory Benefits:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./.(Decr.)	\$ Increase/(Decrease)	% Incr./.(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	\$ -	%	\$ 143,675	%	\$ 156,807
Increase in Statutory due to Settlement		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes		%	\$ -	%	\$ 328,998	%	\$ 739,862
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ (138,681)	%	\$ (243,638)	%	\$ -
Total \$ Change in Statutory			\$ (138,681)		\$ 229,035		\$ 896,669
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		%	\$ 36,396	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ 19,664	%	\$ -	%	\$ -
Are you budgeting at the CAP ?		Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W			\$ 56,060		\$ -		\$ -
Changes in Other Benefits:		%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:			\$ (82,621)		\$ 229,035		\$ 896,669
One time benefit \$ included above:			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ (82,621)		\$ 229,035		\$ 896,669
Adjusted Budget Amount	\$ 10,486,715		\$ 10,404,094		\$ 10,633,129		\$ 11,529,798
Please describe changes next page:							
		(\$78,717) Subs/Temps		Estimated Step and Column & Benefit Increases		Estimated Step and Column & Benefit Increases	
		\$42,687 New, Deferred, Abolished Positions		Employer rate decrease (STRS 16.15% to 15.92%)		Employer rate increase (STRS 15.92% to 18.4%)	
		(\$46,591) Attrition and Budget Distributions		Employer rate increase (PERS 20.7% to 23.0%)		Employer rate increase (PERS 23.0% to 26.3%)	

	2020-21 First Interim Totals	Second Interim (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b>EXPENSES Cont.:</b>				
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 12,551	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 12,551	\$ -	\$ -
Adjusted Budget Amount	\$ 1,859,636	\$ 1,872,187	\$ 1,872,187	\$ 1,872,187

Please describe reason(s) for changes:

(\$4,524) Decrease in Textbooks and Books	N/A	N/A
\$1,526 Increase in Materials and Supplies		
\$15,549 Increase in Non-Capitalized Equipment		

<b>Object 5XXX:</b>				
% Increase(Decrease) included in:		% \$ -	8 % \$ 73,169	8 % \$ 79,023
Flat \$ Increase(Decrease) included in:		\$ (751,049)	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (751,049)	\$ 73,169	\$ 79,023
Adjusted Budget Amount	\$ 17,480,160	\$ 16,729,111	\$ 16,802,280	\$ 16,881,303

Please describe reason(s) for changes:

\$10,773 Increase in Other Operating Costs	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
(\$304) Decrease in Travel/Legal/Dues/Insurance/Communications/Printing/Postage		
\$25,080 Increase in Utilities		
(\$889,671) Decrease in Sub Agreements/Contracted Services		
(\$144,472) Decrease in Facility Rents/Leases		
\$279,545 Increase in Repairs		
\$1,000 Increase in Inter-fund/Inter-program Services		
(\$33,000) Decrease in Direct Cost Services		

<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ 1,169,803	\$ (7,126,284)	\$ (3,455,984)
Total Change from Prior Period		\$ 1,169,803	\$ (7,126,284)	\$ (3,455,984)
Adjusted Budget Amount	\$ 11,787,077	\$ 12,956,880	\$ 5,830,596	\$ 2,374,612

Please describe reason(s) for changes:

(\$13,000) Decrease in Lottery/Tech Support	Decrease in One-Time Building Expenses	Decrease in One-Time Building Expenses
\$410,000 Increase in Teachers College of San Joaquin Building		
\$1,000,000 Increase in Venture II Building		
(\$242,660) Decrease in General Fund Deferred Maintenance		
\$15,899 Increase in Capital Leases GASB34		
(\$436) Decrease in CTE Administration		

**EXPENSES Cont.:**  
**Other Outgo - Objects 7100-7299, 7400-7499**

	2020-21 First Interim Totals	Second Interim (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 8,567	\$ (13,313)	\$ (220,636)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 8,567	\$ (13,313)	\$ (220,636)
Adjusted Budget Amount	\$ 511,426	\$ 519,993	\$ 506,680	\$ 286,044
Please describe reason(s) for changes:		\$8,567 Increase in Debt Services - Principal and Interest	(\$13,313) Decrease in Debt Services - Principal & Interest and QZABs	(\$220,636) Decrease in Debt Services - Principal & Interest and QZABs
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 289,445	\$ 947,726	\$ (217,119)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 289,445	\$ 947,726	\$ (217,119)
Adjusted Budget Amount	\$ (8,863,307)	\$ (8,573,862)	\$ (7,626,136)	\$ (7,843,255)
Please describe reason(s) for changes:		Decrease in Expenses	Decrease in Expenses	Increase in Expenses
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 275,241	\$ 275,241	\$ 275,241	\$ 275,241
Please describe reason(s) for changes:		N/A	N/A	N/A
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 59,797,515</b>	<b>\$ 59,808,011</b>	<b>\$ 53,564,458</b>	<b>\$ 51,151,821</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (2,712,128)</b>	<b>\$ (5,103,171)</b>	<b>\$ (2,124,407)</b>	<b>\$ 3,068,927</b>



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	2020-21 First Interim Totals	Second Interim (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 4,216,809	\$ 4,216,809	\$ 4,216,809	\$ 4,216,809
Please describe reason(s) for changes:	N/A		N/A	N/A
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:	%	\$ -	%	\$ -5 %
One time \$ included in:	\$		\$ (1,722,413)	\$ (775,086)
Plus(Minus) Other \$ changes:	\$	1,000,876	\$	\$
Total Change from Prior Period	\$	1,000,876	\$ (1,722,413)	\$ (775,086)
Adjusted Budget Amount	\$ 16,223,258	\$ 17,224,134	\$ 15,501,721	\$ 14,726,635
Please describe reason(s) for changes:		(\$17,028) Decrease in Special Ed Food Service	Carryover/Deferred CSI, Title I, DOL, One Time	Estimated 5% Decrease
		\$32,155 Increase in COSP Title Funding	CARES Act, COPS Grant, LLMF	
		(\$144,315) Decrease in Migrant Main Grant		
		\$377,408 Increase in COSP LLMF Corona Relief Funds		
		\$573 Increase in Title III Year 4		
		\$2,083 Increase in NCLB Teacher Quality Title II		
		\$750,000 Increase in STOP School Violence		

	2020-21 First Interim Totals	Second Interim (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>REVENUE Cont.:</b>				
<b>State Revenue (8300-8599):</b>				
COLA % Used for:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 641,797	\$ (389,198)	\$ -
Total Change from Prior Period		\$ 641,797	\$ (389,198)	\$ -
Adjusted Budget Amount	\$ 18,818,123	\$ 19,459,920	\$ 19,070,722	\$ 19,070,722
Please describe reason(s) for changes:		(\$1,272) Decrease in Special Ed Food Service	Decrease in CodeStack state contracts & State LLMF	N/A
		\$6,634 Increase in Lottery		
		\$421 Increase in K12 Strong Workforce		
		\$7,267 Increase in TUPE		
		(\$501) Decrease in Foster Youth Services		
		\$350,000 Increase in SARC Prototype		
		\$180,536 Increase in Prop 68 Equipment Acquisition for Environmental Conservation		
		\$92,357 Increase in CCC Prop 84		
		\$6,355 Increase in CHKRC Growth Development/Sexual Health		



	2020-21 First Interim Totals	Second Interim (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>REVENUE Cont.:</b>				
<b>Contributions (8980-8999):</b>				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM) :		\$ -	\$ (419,164)	\$ (84,954)
Other One time \$ included in:		\$ -	\$ (2,330,005)	\$ -
Plus(Minus) Other \$ changes:		\$ 63,043	\$ 67,167	\$ 59,936
Total Change from Prior Period		\$ 63,043	\$ (2,682,002)	\$ (25,018)
Adjusted Budget Amount	\$ 8,641,714	\$ 8,704,757	\$ 6,022,755	\$ 5,997,737
Please describe reason(s) for changes:		(\$202,619) Decrease in Misc. Revenue	(\$419,164) Routine Repair and Maintenance	(\$84,954) Routine Repair and Maintenance
		(\$76,350) Decrease in National Guard	\$31,697 COSP Print Shop/Food Service/Spec Ed	\$54,412 COSP Print Shop/Food Service/Spec Ed
		(\$3,180) Decrease in Lycoming	\$7,721 Education Grants (Student Events/Artists)	\$13,254 Education Grants (Student Events/Artists)
		(\$1,000,000) Decrease in Venture II Building	(\$700,000) Apprenticeship One-Time	(\$8,007) Teachers College Economic Uncertainties
		\$1,260,000 Increase in Miscellaneous Buildings	(\$1,231,820) CodeStack One-Time	\$277 GED Testing Center
		(\$410,000) Decrease in Teachers College of San Joaquin Building	\$27,480 Teachers College Economic Uncertainties	
		(\$19,510) Decrease in Unemployment	(\$398,185) Special Ed One Time 4% Off Schedule for AB602 Budgets Only	
		(\$78,798) Decrease in Fab Lab	\$269 GED Testing Center	
		\$317,455 Increase in Ed Services		
		\$74,826 Increase in Court/Community Instructional Program		
		(\$125,050) Decrease in Salary/Benefits - General Fund		
		\$1,490 Increase in Business Budgets		
		\$7,050 Increase in Garden Project		
		\$41,324 Increase in Administration Budgets		
		(\$20,000) Decrease in Risk Management		
		\$23,213 Increase in Student Events and Music		
		\$276,807 Increase in Outdoor Education		
		(\$3,615) Decrease in Teachers College of San Joaquin Economic Uncertainties		
<b>TOTAL Other Financing Sources (8910-8999):</b>				
Total Change from Prior Period		\$ 63,043	\$ (2,682,002)	\$ (25,018)
Adjusted Budget Amount	\$ 8,641,714	\$ 8,704,757	\$ 6,022,755	\$ 5,997,737
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 108,738,888</b>	<b>\$ 106,117,340</b>	<b>\$ 100,193,493</b>	<b>\$ 99,393,389</b>

	2020-21 First Interim Totals	Second Interim (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>EXPENSES:</b>				
<b>Object 1XXX:</b>				
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	_____ %	\$ _____	2 %	\$ 406,649
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____
Other:				
Growth Positions:	1.00 FTE	\$ 48,292	FTE	\$ _____
One time \$ included in:		\$ _____		\$ (623,519)
Plus(Minus) Other \$ changes:		\$ (315,807)		\$ _____
Total Change from Prior Period		\$ (267,515)		\$ 402,311
Adjusted Budget Amount	\$ 20,599,945	\$ 20,332,430	\$ 20,115,560	\$ 20,517,871
Please describe reason(s) for changes:		\$48,292 New Positions (1.0 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
		\$52,909 Deferred/Undeferred Positions (1.0 FTE)	(\$623,519) Back off Prior Year 4% Off Schedule One Time	
		(\$7,093) Attrition and Budget Distribution Changes		
		(\$308,714) Subs/Temps		
		(\$60,002) Attrition and Budget Distribution Changes		
<b>Object 2XXX:</b>				
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	_____ %	\$ _____	2 %	\$ 513,445
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____
Other:				
Growth Positions:	5.75 FTE	\$ 207,363	FTE	\$ _____
One time \$ included in:		\$ _____		\$ (751,525)
Plus(Minus) Other \$ changes:		\$ (2,277,392)		\$ _____
Total Change from Prior Period		\$ (2,070,029)		\$ 508,684
Adjusted Budget Amount	\$ 27,742,300	\$ 25,672,271	\$ 25,434,191	\$ 25,942,875
Please describe reason(s) for changes:		\$207,363 New Positions (5.75 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
		(\$25,677) Abolished Positions (1.75 FTE)	(\$751,525) Back off Prior Year 4% Off Schedule One Time	
		(\$1,488,038) Subs/Temps		
		(\$763,677) Attrition and Budget Distribution Changes		

	2020-21 First Interim Totals	Second Interim (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23			
<b>EXPENSES Cont.:</b>							
<b>Object 3XXX:</b>							
Change in Statutory Benefits:		<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>	<b>% Incr./(Decr.)</b>	<b>\$ Increase/(Decrease)</b>	<b>% Incr./(Decr.)</b>	<b>\$ Increase/(Decrease)</b>
Increase in Statutory due to Step & Column		%	\$ -	2 %	\$ 249,559	2 %	\$ 273,897
Increase in Statutory due to Settlement		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes		%	\$ -	%	\$ 479,737	%	\$ 1,497,509
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ (475,647)	%	\$ (370,858)	%	\$ -
Total \$ Change in Statutory			\$ (475,647)		\$ 358,438		\$ 1,771,406
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		%	\$ (420,307)	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ 53,640	%	\$ -	%	\$ -
Are you budgeting at the CAP ?		Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W			\$ (366,667)		\$ -		\$ -
Changes in Other Benefits:		%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:			\$ (842,314)		\$ 358,438		\$ 1,771,406
One time benefit \$ included above:			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ (842,314)		\$ 358,438		\$ 1,771,406
Adjusted Budget Amount	\$ 19,602,043		\$ 18,759,729		\$ 19,118,167		\$ 20,889,573

Please describe changes next page:

	Estimated Step and Column & Benefit Increases	Estimated Step and Column & Benefit Increases
(\$287,742) Subs/Temps	Employer rate decrease (STRS 16.15% to 15.92%)	Employer rate increase (STRS 15.92% to 18.4%)
\$126,756 New, Deferred, Abolished Positions	Employer rate increase (PERS 20.7% to 23.0%)	Employer rate increase (PERS 23.0% to 26.3%)
(\$681,328) Attrition and Budget Distributions		

**Object 4XXX:**

% Increase(Decrease) included in:	%	\$ -	%	\$ -	%	\$ -
Flat \$ Increase(Decrease) included in:		\$ (373,462)		\$ -		\$ -
One time \$ included in:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ (373,462)		\$ -		\$ -
Adjusted Budget Amount	\$ 6,628,604	\$ 6,255,142		\$ 6,255,142		\$ 6,255,142

Please describe reason(s) for changes:

\$29,915 Increase in Textbooks and Books	N/A	N/A
(\$239,250) Decrease in Materials and Supplies		
(\$164,127) Decrease in Non-Capitalized Equipment		

	2020-21 First Interim Totals	Second Interim (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>EXPENSES Cont.:</b>				
<b>Object 5XXX:</b>				
% Increase(Decrease) included in:		% \$ -	8 % \$ 34,396	8 % \$ 37,148
Flat \$ Increase(Decrease) included in:		\$ 84,361	\$	\$
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 84,361	\$ 34,396	\$ 37,148
Adjusted Budget Amount	\$ 21,924,916	\$ 22,009,277	\$ 22,043,673	\$ 22,080,821

Please describe reason(s) for changes:

\$212,686 Increase in Other Operating Costs	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
(\$991,420) Decrease in Sub Agreements		
(\$300,162) Decrease in Travel/Legal/Dues/Insurance/ Communications/Printing/Postage		
(20,492) Decrease in Utilities		
\$375,890 Increase in Contracted Services		
(\$31,187) Decrease in Facility Rents/Leases		
\$2,266 Increase in Repairs		
\$33,000 Increase in Direct Cost Services		
\$803,780 Increase in CARES Act Contracted Services		

**Object 6XXX:**

% Increase(Decrease) included in:		% \$ -	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (177,708)	\$ (1,285,447)	\$ 42,848
Total Change from Prior Period		\$ (177,708)	\$ (1,285,447)	\$ 42,848
Adjusted Budget Amount	\$ 1,891,638	\$ 1,713,930	\$ 428,483	\$ 471,331

Please describe reason(s) for changes:

\$156,920 Increase in Greater Valley Conservation Corp.	One-Time Capital Outlay - COPS Grant access control	One-Time Capital Outlay
(\$27,494) Decrease in CTE Expansion	system	
(\$1,321) Decrease in LLMF Corona Relief Funds		
\$40,899 Increase in Teachers College of San Joaquin		
(\$363,432) Decrease in SELPA Low Incidence		
\$16,720 Increase in Comprehensive Health Nursing Services		

	2020-21 First Interim Totals	Second Interim (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>EXPENSES Cont.:</b>				
<b>Other Outgo - Objects 7100-7299, 7400-7499</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 264	\$ (9,674)	\$ (31,778)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 264	\$ (9,674)	\$ (31,778)
Adjusted Budget Amount	\$ 80,560	\$ 80,824	\$ 71,150	\$ 39,372
Please describe reason(s) for changes:		\$264 Increase in Debt Services - Principal and Interest	(\$7,694) Decrease in Debt Services - Principal & Interest	(\$31,778) Decrease in Debt Services - Principal & Interest
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (292,363)	\$ 102,705	\$ 217,119
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (292,363)	\$ 102,705	\$ 217,119
Adjusted Budget Amount	\$ 7,815,794	\$ 7,523,431	\$ 7,626,136	\$ 7,843,255
Please describe reason(s) for changes:		Increase in Expenses	Decrease in Expenses	Decrease in Expenses
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (36,130)	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (36,130)	\$ -	\$ -
Adjusted Budget Amount	\$ 162,000	\$ 125,870	\$ 125,870	\$ 125,870
Please describe reason(s) for changes:		(\$36,130) Decrease in Venture Academy Fundraising	N/A	N/A
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 106,447,800</b>	<b>\$ 102,472,904</b>	<b>\$ 101,218,372</b>	<b>\$ 104,166,110</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>		<b>\$ 3,644,436</b>	<b>\$ (1,024,879)</b>	<b>\$ (4,772,721)</b>



**2020-21 Second Interim Budget Assumptions**

**San Joaquin County Office of Education  
Components of Ending Fund Balance**

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

	Second Interim		Projected		Projected	
	2020-21		2021-22		2022-23	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 99,979,426	\$ 30,947,190				
<b>ENDING FUND BALANCE</b>	<b>\$ 94,876,255</b>	<b>\$ 34,591,626</b>	<b>\$ 92,751,848</b>	<b>\$ 33,566,747</b>	<b>\$ 95,820,775</b>	<b>\$ 28,794,026</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>	<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 -	\$ 34,591,626	\$ -	\$ 33,566,747	\$ -	\$ 28,794,026
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789 3,245,619	\$ -	\$ 3,095,657	\$ -	\$ 3,106,359	\$ -
Total Other Designations	9780 75,079,243	\$ -	\$ 76,904,252	\$ -	\$ 77,904,252	\$ -
Undesignated/Unappropriated	9790 16,548,568	\$ -	\$ 12,749,114	\$ -	\$ 14,807,339	\$ -

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	28,748,413.00	35,862,299.00	20,095,579.24	35,862,299.00	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	5,272,560.00	3,180,844.44	5,272,560.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,894,363.00	22,158,899.00	8,824,524.79	22,158,899.00	0.00	0.0%
5) TOTAL, REVENUES			65,839,725.00	63,293,758.00	32,100,948.47	63,293,758.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,905,280.00	9,565,836.00	5,146,720.31	9,565,836.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,351,865.00	16,058,531.00	8,864,321.85	16,058,531.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,142,733.00	10,404,094.00	5,541,161.93	10,404,094.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,931,991.00	1,872,187.00	279,396.61	1,872,187.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,494,696.00	16,729,111.00	6,914,624.43	16,729,111.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,935,488.00	12,956,880.00	3,127,271.62	12,956,880.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	528,115.00	519,993.00	151,264.33	519,993.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,942,263.00)	(8,573,862.00)	(3,165,548.23)	(8,573,862.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			69,347,905.00	59,532,770.00	26,859,212.85	59,532,770.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,508,180.00)	3,760,988.00	5,241,735.62	3,760,988.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	115,839.00	115,464.55	115,839.00	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)	(8,704,757.00)	(1,931,819.60)	(8,704,757.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,524,542.00)	(8,864,159.00)	(1,816,355.05)	(8,864,159.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,032,722.00)	(5,103,171.00)	3,425,380.57	(5,103,171.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	94,876,256.00		94,876,255.36		
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	75,079,243.00		75,079,242.68		
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. 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		601,468.00				
Buildings	0000	9780		6,193,407.00				
CodeStack & Ed-Join	0000	9780		2,471,490.00				
Apprenticeship	0000	9780		2,868,522.00				
Deferred Maintenance	0000	9780		11,197,167.00				
Education Services	0000	9780		1,193,784.00				
Mandated Costs	0000	9780		2,558,546.00				
Misc. Ending Balances & Reserves	0000	9780		46,128,774.00				
Unrestricted Lottery	1100	9780		681,829.00				
QZABs	0000	9780				1,184,256.00		
Court/Community Schools	0000	9780				601,468.00		
Buildings	0000	9780				6,193,407.00		
CodeStack & Ed-Join	0000	9780				2,471,490.00		
Apprenticeship	0000	9780				2,868,522.00		
Deferred Maintenance	0000	9780				11,197,167.00		
Education Services	0000	9780				1,193,784.00		
Mandated Costs	0000	9780				2,558,546.00		
Misc. Balances & Reserves	0000	9780				46,128,774.00		
Unrestricted Lottery	1100	9780				681,828.68		

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	3,245,619.00		3,245,619.00		
Unassigned/Unappropriated Amount		9790	15,448,934.00	16,548,569.00		16,548,568.68		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	14,205,145.00	19,707,829.00	9,911,158.00	19,707,829.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,242,098.00	6,956,182.00	3,194,730.00	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	43,596.20	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	15.32	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,783,421.00	11,512,896.00	6,138,972.92	11,512,896.00	0.00	0.0%
Unsecured Roll Taxes		8042	550,299.00	611,161.00	590,748.26	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	215,878.66	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	42,596,279.00	20,095,579.24	42,596,279.00	0.00	0.0%
<b>LCFF Transfers</b>								
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	35,862,299.00	20,095,579.24	35,862,299.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, 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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
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	2,724,829.00	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	260,931.00	261,803.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	298,405.00	364,790.00	140,287.06	364,790.00	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	98,145.00	54,797.38	98,145.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,196,949.00</b>	<b>5,272,560.00</b>	<b>3,180,844.44</b>	<b>5,272,560.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	1,328,994.61	2,449,653.00	0.00	0.0%
Interest		8660	1,199,714.00	945,625.00	488,950.19	945,625.00	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	8,080,734.00	4,236,299.11	8,080,734.00	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	(315.12)	0.00	0.00	0.0%
Tuition		8710	9,380,530.00	8,113,125.00	1,432,989.00	8,113,125.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>31,894,363.00</b>	<b>22,158,899.00</b>	<b>8,824,524.79</b>	<b>22,158,899.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>65,839,725.00</b>	<b>63,293,758.00</b>	<b>32,100,948.47</b>	<b>63,293,758.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,091,833.00	5,695,326.00	2,987,432.79	5,695,326.00	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	3,865,510.00	2,156,131.27	3,865,510.00	0.00	0.0%
Other Certificated Salaries		1900	5,000.00	5,000.00	3,156.25	5,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,905,280.00</b>	<b>9,565,836.00</b>	<b>5,146,720.31</b>	<b>9,565,836.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,642,812.00	806,377.00	276,023.80	806,377.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,741,014.00	6,451,394.00	3,717,940.21	6,451,394.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,807,636.00	7,822,881.00	4,390,730.32	7,822,881.00	0.00	0.0%
Other Classified Salaries		2900	1,160,403.00	977,879.00	479,627.52	977,879.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>21,351,865.00</b>	<b>16,058,531.00</b>	<b>8,864,321.85</b>	<b>16,058,531.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,858,269.00	1,539,261.00	728,259.12	1,539,261.00	0.00	0.0%
PERS		3201-3202	4,384,606.00	3,158,267.00	1,666,116.15	3,158,267.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,660,167.00	1,289,737.00	690,260.40	1,289,737.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,010,913.00	3,415,029.00	1,906,325.52	3,415,029.00	0.00	0.0%
Unemployment Insurance		3501-3502	56,524.00	14,130.00	975.17	14,130.00	0.00	0.0%
Workers' Compensation		3601-3602	560,233.00	459,831.00	251,361.02	459,831.00	0.00	0.0%
OPEB, Allocated		3701-3702	153,752.00	128,556.00	71,133.86	128,556.00	0.00	0.0%
OPEB, Active Employees		3751-3752	419,974.00	360,988.00	197,367.48	360,988.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,295.00	38,295.00	29,363.21	38,295.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,142,733.00</b>	<b>10,404,094.00</b>	<b>5,541,161.93</b>	<b>10,404,094.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	23,745.00	3,433.49	23,745.00	0.00	0.0%
Materials and Supplies		4300	1,470,354.00	1,495,604.00	218,386.37	1,495,604.00	0.00	0.0%
Noncapitalized Equipment		4400	420,854.00	352,588.00	57,576.75	352,588.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,931,991.00</b>	<b>1,872,187.00</b>	<b>279,396.61</b>	<b>1,872,187.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,788,656.00	5,816,115.00	1,768,956.66	5,816,115.00	0.00	0.0%
Travel and Conferences		5200	705,113.00	275,356.00	857.80	275,356.00	0.00	0.0%
Dues and Memberships		5300	106,501.00	110,734.00	88,578.92	110,734.00	0.00	0.0%
Insurance		5400-5450	321,343.00	351,249.00	633,135.18	351,249.00	0.00	0.0%
Operations and Housekeeping Services		5500	883,106.00	914,617.00	404,165.43	914,617.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,391,946.00	3,103,633.00	1,010,390.36	3,103,633.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,738,421.00)	(2,472,590.00)	(87,325.75)	(2,472,590.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,224.00	4,224.00	(341.61)	4,224.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,443,050.00	8,055,449.00	2,979,386.60	8,055,449.00	0.00	0.0%
Communications		5900	584,178.00	570,324.00	116,820.84	570,324.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,494,696.00</b>	<b>16,729,111.00</b>	<b>6,914,624.43</b>	<b>16,729,111.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	173,683.00	179,163.00	(4,604.71)	179,163.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,339,610.00	12,349,269.00	3,016,411.78	12,349,269.00	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	316,303.00	115,464.55	316,303.00	0.00	0.0%
Equipment Replacement		6500	101,000.00	112,145.00	0.00	112,145.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,935,488.00</b>	<b>12,956,880.00</b>	<b>3,127,271.62</b>	<b>12,956,880.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	86,645.00	85,014.00	40,784.44	85,014.00	0.00	0.0%
Other Debt Service - Principal		7439	441,470.00	434,979.00	110,479.89	434,979.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>528,115.00</b>	<b>519,993.00</b>	<b>151,264.33</b>	<b>519,993.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(6,948,107.00)	(7,523,431.00)	(2,764,868.01)	(7,523,431.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(994,156.00)	(1,050,431.00)	(400,680.22)	(1,050,431.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(7,942,263.00)</b>	<b>(8,573,862.00)</b>	<b>(3,165,548.23)</b>	<b>(8,573,862.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>69,347,905.00</b>	<b>59,532,770.00</b>	<b>26,859,212.85</b>	<b>59,532,770.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from 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	115,839.00	115,464.55	115,839.00	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	115,839.00	115,464.55	115,839.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(6,433,559.00)	(8,908,297.00)	(1,931,819.60)	(8,908,297.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	186,475.00	203,540.00	0.00	203,540.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,247,084.00)	(8,704,757.00)	(1,931,819.60)	(8,704,757.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,524,542.00)	(8,864,159.00)	(1,816,355.05)	(8,864,159.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	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	17,224,134.00	6,902,419.37	17,224,134.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,471,926.00	19,459,920.00	7,059,281.42	19,459,920.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,469,209.00	56,511,720.00	33,562,216.22	56,511,720.00	0.00	0.0%
5) TOTAL, REVENUES			83,772,697.00	97,412,583.00	47,523,917.01	97,412,583.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,230,668.00	20,332,430.00	10,585,537.87	20,332,430.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,518,351.00	25,672,271.00	13,281,751.32	25,672,271.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,613,727.00	18,759,729.00	8,735,630.11	18,759,729.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,353,527.00	6,255,142.00	3,187,174.02	6,255,142.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,749,182.00	22,009,277.00	4,893,018.21	22,009,277.00	0.00	0.0%
6) Capital Outlay		6000-6999	553,460.00	1,713,930.00	338,672.39	1,713,930.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	62,358.00	80,824.00	49,250.26	80,824.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,948,107.00	7,523,431.00	2,764,868.01	7,523,431.00	0.00	0.0%
9) TOTAL, EXPENDITURES			91,029,380.00	102,347,034.00	43,835,902.19	102,347,034.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,256,683.00)	(4,934,451.00)	3,688,014.82	(4,934,451.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	162,000.00	125,870.00	0.00	125,870.00	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	8,704,757.00	1,931,819.60	8,704,757.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,085,084.00	8,578,887.00	1,931,819.60	8,578,887.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,171,599.00)	3,644,436.00	5,619,834.42	3,644,436.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	34,591,625.00		34,591,625.50		
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			29,901,614.00	34,591,625.00		34,591,625.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%
<b>FEDERAL REVENUE</b>								
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	135,000.00	2,981.06	135,000.00	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	1,053,197.00	533,576.60	1,053,197.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	698,316.00	447,632.00	216,033.58	447,632.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	63,136.00	63,907.00	27,794.00	63,907.00	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	5,017,869.00	1,352,206.72	5,017,869.00	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	7,950,687.00	4,766,594.04	7,950,687.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,815,530.00</b>	<b>17,224,134.00</b>	<b>6,902,419.37</b>	<b>17,224,134.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	3,183,930.00	4,007,652.00	1,787,120.00	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	140,408.00	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	17,753.00	6,977.16	17,753.00	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	114,144.00	(123.26)	114,144.00	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	1,636,660.56	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	495,500.00	164,732.51	495,500.00	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	11,806,909.00	3,296,731.75	11,806,909.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>15,471,926.00</b>	<b>19,459,920.00</b>	<b>7,059,281.42</b>	<b>19,459,920.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	175,142.00	175,142.00	645,831.03	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	15,000.00	0.00	15,000.00	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	33,220.00	20,295.00	33,220.00	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	362,745.15	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	22,448,773.00	10,794,277.04	22,448,773.00	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	6,459,377.00	3,751,703.00	6,459,377.00	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	26,523,196.00	17,987,365.00	26,523,196.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>52,469,209.00</b>	<b>56,511,720.00</b>	<b>33,562,216.22</b>	<b>56,511,720.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>83,772,697.00</b>	<b>97,412,583.00</b>	<b>47,523,917.01</b>	<b>97,412,583.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	12,527,835.00	12,090,533.00	6,147,078.99	12,090,533.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,594,221.00	1,528,207.00	884,851.23	1,528,207.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,040,212.00	6,645,290.00	3,546,070.15	6,645,290.00	0.00	0.0%
Other Certificated Salaries		1900	68,400.00	68,400.00	7,537.50	68,400.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>20,230,668.00</b>	<b>20,332,430.00</b>	<b>10,585,537.87</b>	<b>20,332,430.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,305,167.00	7,089,416.00	3,612,115.47	7,089,416.00	0.00	0.0%
Classified Support Salaries		2200	874,125.00	954,317.00	351,355.33	954,317.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,190,399.00	4,252,892.00	2,423,286.99	4,252,892.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,199,023.00	5,361,412.00	2,966,623.47	5,361,412.00	0.00	0.0%
Other Classified Salaries		2900	7,949,637.00	8,014,234.00	3,928,370.06	8,014,234.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,518,351.00</b>	<b>25,672,271.00</b>	<b>13,281,751.32</b>	<b>25,672,271.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,055,349.00	4,650,691.00	1,336,201.43	4,650,691.00	0.00	0.0%
PERS		3201-3202	4,814,040.00	4,913,726.00	2,533,347.01	4,913,726.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,051,403.00	2,255,836.00	1,157,512.81	2,255,836.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,147,565.00	5,309,209.00	2,857,465.36	5,309,209.00	0.00	0.0%
Unemployment Insurance		3501-3502	21,522.00	22,677.00	12,011.46	22,677.00	0.00	0.0%
Workers' Compensation		3601-3602	776,693.00	816,917.00	427,604.19	816,917.00	0.00	0.0%
OPEB, Allocated		3701-3702	213,177.00	227,940.00	120,111.49	227,940.00	0.00	0.0%
OPEB, Active Employees		3751-3752	533,978.00	562,733.00	291,376.36	562,733.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>18,613,727.00</b>	<b>18,759,729.00</b>	<b>8,735,630.11</b>	<b>18,759,729.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	29,664.00	40,014.00	0.00	40,014.00	0.00	0.0%
Books and Other Reference Materials		4200	107,391.00	169,501.00	15,478.87	169,501.00	0.00	0.0%
Materials and Supplies		4300	1,876,553.00	5,127,537.00	2,600,039.67	5,127,537.00	0.00	0.0%
Noncapitalized Equipment		4400	301,919.00	880,090.00	562,330.35	880,090.00	0.00	0.0%
Food		4700	38,000.00	38,000.00	9,325.13	38,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,353,527.00</b>	<b>6,255,142.00</b>	<b>3,187,174.02</b>	<b>6,255,142.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	7,403,854.00	6,242,427.00	1,593,863.30	6,242,427.00	0.00	0.0%
Travel and Conferences		5200	816,820.00	561,869.00	13,609.16	561,869.00	0.00	0.0%
Dues and Memberships		5300	79,907.00	84,012.00	39,468.98	84,012.00	0.00	0.0%
Insurance		5400-5450	179,801.00	208,883.00	26,034.22	208,883.00	0.00	0.0%
Operations and Housekeeping Services		5500	424,347.00	429,952.00	146,119.97	429,952.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,183,913.00	3,198,825.00	1,310,564.17	3,198,825.00	0.00	0.0%
Transfers of Direct Costs		5710	2,738,421.00	2,472,590.00	87,325.75	2,472,590.00	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	8,254,517.00	1,493,844.89	8,254,517.00	0.00	0.0%
Communications		5900	255,475.00	540,413.00	182,187.77	540,413.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,749,182.00</b>	<b>22,009,277.00</b>	<b>4,893,018.21</b>	<b>22,009,277.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	16,684.00	48,800.00	14,980.00	48,800.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	344,783.00	493,834.00	0.00	493,834.00	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	1,171,296.00	323,692.39	1,171,296.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>553,460.00</b>	<b>1,713,930.00</b>	<b>338,672.39</b>	<b>1,713,930.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	9,675.00	5,882.33	9,675.00	0.00	0.0%
Other Debt Service - Principal		7439	55,056.00	71,149.00	43,367.93	71,149.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>62,358.00</b>	<b>80,824.00</b>	<b>49,250.26</b>	<b>80,824.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	6,948,107.00	7,523,431.00	2,764,868.01	7,523,431.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>6,948,107.00</b>	<b>7,523,431.00</b>	<b>2,764,868.01</b>	<b>7,523,431.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>91,029,380.00</b>	<b>102,347,034.00</b>	<b>43,835,902.19</b>	<b>102,347,034.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ 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	125,870.00	0.00	125,870.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,000.00	125,870.00	0.00	125,870.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	6,433,559.00	8,908,297.00	1,931,819.60	8,908,297.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(186,475.00)	(203,540.00)	0.00	(203,540.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,247,084.00	8,704,757.00	1,931,819.60	8,704,757.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			6,085,084.00	8,578,887.00	1,931,819.60	8,578,887.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	32,764,445.00	40,079,108.00	20,095,579.24	40,079,108.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,815,530.00	17,224,134.00	6,902,419.37	17,224,134.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,668,875.00	24,732,480.00	10,240,125.86	24,732,480.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,363,572.00	78,670,619.00	42,386,741.01	78,670,619.00	0.00	0.0%
5) TOTAL, REVENUES			149,612,422.00	160,706,341.00	79,624,865.48	160,706,341.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	30,135,948.00	29,898,266.00	15,732,258.18	29,898,266.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,870,216.00	41,730,802.00	22,146,073.17	41,730,802.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,756,460.00	29,163,823.00	14,276,792.04	29,163,823.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,285,518.00	8,127,329.00	3,466,570.63	8,127,329.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,243,878.00	38,738,388.00	11,807,642.64	38,738,388.00	0.00	0.0%
6) Capital Outlay		6000-6999	11,488,948.00	14,670,810.00	3,465,944.01	14,670,810.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	590,473.00	600,817.00	200,514.59	600,817.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(994,156.00)	(1,050,431.00)	(400,680.22)	(1,050,431.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			160,377,285.00	161,879,804.00	70,695,115.04	161,879,804.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,764,863.00)	(1,173,463.00)	8,929,750.44	(1,173,463.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	439,458.00	401,111.00	0.00	401,111.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	115,839.00	115,464.55	115,839.00	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)	(285,272.00)	115,464.55	(285,272.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,204,321.00)	(1,458,735.00)	9,045,214.99	(1,458,735.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	129,467,881.00		129,467,880.86		
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	34,591,625.00		34,591,625.50		
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	75,079,243.00		75,079,242.68		
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. 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		601,468.00				
Buildings	0000	9780		6,193,407.00				
CodeStack & Ed-Join	0000	9780		2,471,490.00				
Apprenticeship	0000	9780		2,868,522.00				
Deferred Maintenance	0000	9780		11,197,167.00				
Education Services	0000	9780		1,193,784.00				
Mandated Costs	0000	9780		2,558,546.00				
Misc. Ending Balances & Reserves	0000	9780		46,128,774.00				
Unrestricted Lottery	1100	9780		681,829.00				
QZABs	0000	9780				1,184,256.00		
Court/Community Schools	0000	9780				601,468.00		
Buildings	0000	9780				6,193,407.00		
CodeStack & Ed-Join	0000	9780				2,471,490.00		
Apprenticeship	0000	9780				2,868,522.00		
Deferred Maintenance	0000	9780				11,197,167.00		
Education Services	0000	9780				1,193,784.00		
Mandated Costs	0000	9780				2,558,546.00		
Misc. Balances & Reserves	0000	9780				46,128,774.00		
Unrestricted Lottery	1100	9780				681,828.68		

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	3,245,619.00		3,245,619.00		
Unassigned/Unappropriated Amount		9790	15,448,934.00	16,548,569.00		16,548,568.68		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	14,205,145.00	19,707,829.00	9,911,158.00	19,707,829.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,242,098.00	6,956,182.00	3,194,730.00	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	43,596.20	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	15.32	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,783,421.00	11,512,896.00	6,138,972.92	11,512,896.00	0.00	0.0%
Unsecured Roll Taxes		8042	550,299.00	611,161.00	590,748.26	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	215,878.66	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%
<b>Subtotal, LCFF Sources</b>			<b>34,620,918.00</b>	<b>42,596,279.00</b>	<b>20,095,579.24</b>	<b>42,596,279.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>32,764,445.00</b>	<b>40,079,108.00</b>	<b>20,095,579.24</b>	<b>40,079,108.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	135,000.00	2,981.06	135,000.00	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	1,053,197.00	533,576.60	1,053,197.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	698,316.00	447,632.00	216,033.58	447,632.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	63,136.00	63,907.00	27,794.00	63,907.00	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	5,017,869.00	1,352,206.72	5,017,869.00	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	7,950,687.00	4,766,594.04	7,950,687.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,815,530.00</b>	<b>17,224,134.00</b>	<b>6,902,419.37</b>	<b>17,224,134.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,183,930.00	4,007,652.00	1,787,120.00	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	2,865,237.00	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	17,753.00	6,977.16	17,753.00	0.00	0.0%
Mandated Costs Reimbursements		8550	261,803.00	261,803.00	260,931.00	261,803.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	403,724.00	478,934.00	140,163.80	478,934.00	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	1,636,660.56	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	495,500.00	164,732.51	495,500.00	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	11,905,054.00	3,351,529.13	11,905,054.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,668,875.00</b>	<b>24,732,480.00</b>	<b>10,240,125.86</b>	<b>24,732,480.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	175,142.00	175,142.00	645,831.03	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	15,000.00	0.00	15,000.00	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	1,328,994.61	2,449,653.00	0.00	0.0%
Interest		8660	1,245,101.00	978,845.00	509,245.19	978,845.00	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	1,700,352.15	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	30,529,507.00	15,030,576.15	30,529,507.00	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	(315.12)	0.00	0.00	0.0%
Tuition		8710	15,420,645.00	14,572,502.00	5,184,692.00	14,572,502.00	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	26,523,196.00	17,987,365.00	26,523,196.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>84,363,572.00</b>	<b>78,670,619.00</b>	<b>42,386,741.01</b>	<b>78,670,619.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>149,612,422.00</b>	<b>160,706,341.00</b>	<b>79,624,865.48</b>	<b>160,706,341.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	18,619,668.00	17,785,859.00	9,134,511.78	17,785,859.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,594,221.00	1,528,207.00	884,851.23	1,528,207.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,848,659.00	10,510,800.00	5,702,201.42	10,510,800.00	0.00	0.0%
Other Certificated Salaries		1900	73,400.00	73,400.00	10,693.75	73,400.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>30,135,948.00</b>	<b>29,898,266.00</b>	<b>15,732,258.18</b>	<b>29,898,266.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,305,167.00	7,089,416.00	3,612,115.47	7,089,416.00	0.00	0.0%
Classified Support Salaries		2200	2,516,937.00	1,760,694.00	627,379.13	1,760,694.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,931,413.00	10,704,286.00	6,141,227.20	10,704,286.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,006,659.00	13,184,293.00	7,357,353.79	13,184,293.00	0.00	0.0%
Other Classified Salaries		2900	9,110,040.00	8,992,113.00	4,407,997.58	8,992,113.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>44,870,216.00</b>	<b>41,730,802.00</b>	<b>22,146,073.17</b>	<b>41,730,802.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,913,618.00	6,189,952.00	2,064,460.55	6,189,952.00	0.00	0.0%
PERS		3201-3202	9,198,646.00	8,071,993.00	4,199,463.16	8,071,993.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,711,570.00	3,545,573.00	1,847,773.21	3,545,573.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,158,478.00	8,724,238.00	4,763,790.88	8,724,238.00	0.00	0.0%
Unemployment Insurance		3501-3502	78,046.00	36,807.00	12,986.63	36,807.00	0.00	0.0%
Workers' Compensation		3601-3602	1,336,926.00	1,276,748.00	678,965.21	1,276,748.00	0.00	0.0%
OPEB, Allocated		3701-3702	366,929.00	356,496.00	191,245.35	356,496.00	0.00	0.0%
OPEB, Active Employees		3751-3752	953,952.00	923,721.00	488,743.84	923,721.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,295.00	38,295.00	29,363.21	38,295.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,756,460.00</b>	<b>29,163,823.00</b>	<b>14,276,792.04</b>	<b>29,163,823.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	29,914.00	40,264.00	0.00	40,264.00	0.00	0.0%
Books and Other Reference Materials		4200	147,924.00	193,246.00	18,912.36	193,246.00	0.00	0.0%
Materials and Supplies		4300	3,346,907.00	6,623,141.00	2,818,426.04	6,623,141.00	0.00	0.0%
Noncapitalized Equipment		4400	722,773.00	1,232,678.00	619,907.10	1,232,678.00	0.00	0.0%
Food		4700	38,000.00	38,000.00	9,325.13	38,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,285,518.00</b>	<b>8,127,329.00</b>	<b>3,466,570.63</b>	<b>8,127,329.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	14,192,510.00	12,058,542.00	3,362,819.96	12,058,542.00	0.00	0.0%
Travel and Conferences		5200	1,521,933.00	837,225.00	14,466.96	837,225.00	0.00	0.0%
Dues and Memberships		5300	186,408.00	194,746.00	128,047.90	194,746.00	0.00	0.0%
Insurance		5400-5450	501,144.00	560,132.00	659,169.40	560,132.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,307,453.00	1,344,569.00	550,285.40	1,344,569.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,575,859.00	6,302,458.00	2,320,954.53	6,302,458.00	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	20,013.00	(341.61)	20,013.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,093,905.00	16,309,966.00	4,473,231.49	16,309,966.00	0.00	0.0%
Communications		5900	839,653.00	1,110,737.00	299,008.61	1,110,737.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>38,243,878.00</b>	<b>38,738,388.00</b>	<b>11,807,642.64</b>	<b>38,738,388.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	190,367.00	227,963.00	10,375.29	227,963.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,684,393.00	12,843,103.00	3,016,411.78	12,843,103.00	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	1,487,599.00	439,156.94	1,487,599.00	0.00	0.0%
Equipment Replacement		6500	101,000.00	112,145.00	0.00	112,145.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,488,948.00</b>	<b>14,670,810.00</b>	<b>3,465,944.01</b>	<b>14,670,810.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	94,689.00	46,666.77	94,689.00	0.00	0.0%
Other Debt Service - Principal		7439	496,526.00	506,128.00	153,847.82	506,128.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>590,473.00</b>	<b>600,817.00</b>	<b>200,514.59</b>	<b>600,817.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(994,156.00)	(1,050,431.00)	(400,680.22)	(1,050,431.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(994,156.00)</b>	<b>(1,050,431.00)</b>	<b>(400,680.22)</b>	<b>(1,050,431.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>160,377,285.00</b>	<b>161,879,804.00</b>	<b>70,695,115.04</b>	<b>161,879,804.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	381,282.00	0.00	381,282.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			439,458.00	401,111.00	0.00	401,111.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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	115,839.00	115,464.55	115,839.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	115,839.00	115,464.55	115,839.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(439,458.00)	(285,272.00)	115,464.55	(285,272.00)	0.00	0.0%

Resource	Description	2020-21
		Projected Year Totals
3220	Coronavirus Relief Fund: Learning Loss Mitig	0.26
5640	Medi-Cal Billing Option	565,207.13
6300	Lottery: Instructional Materials	641,335.66
6355	Direct Support Professional Training Program	58,308.30
6500	Special Education	18,507,547.86
6512	Special Ed: Mental Health Services	214,221.75
6546	Mental Health-Related Services	755,049.00
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	13,775,411.15
Total, Restricted Balance		<u>34,591,625.50</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	28,530,891.00	28,962,666.00	12,232,548.00	28,962,666.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,123.00	381,144.00	227,196.98	381,144.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,519,293.00	1,645,713.00	449,164.57	1,645,713.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,991.00	232,887.00	108,532.14	232,887.00	0.00	0.0%
5) TOTAL, REVENUES			30,295,298.00	31,222,410.00	13,017,441.69	31,222,410.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,370,337.00	11,193,969.00	6,295,615.01	11,193,969.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,601,306.00	3,233,324.00	1,853,781.75	3,233,324.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,816,424.00	6,313,012.00	3,048,006.03	6,313,012.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,451,373.00	1,454,225.00	633,933.14	1,454,225.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,212,820.00	9,375,880.00	3,981,090.53	9,375,880.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,994.00	20,000.00	0.00	20,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,345.00	22,773.00	13,170.12	22,773.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	29,594.00	67,409.00	28,193.24	67,409.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,525,193.00	31,680,592.00	15,853,789.82	31,680,592.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,229,895.00)	(458,182.00)	(2,836,348.13)	(458,182.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	162,000.00	125,870.00	0.00	125,870.00	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	125,870.00	0.00	125,870.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,067,895.00)	(332,312.00)	(2,836,348.13)	(332,312.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	6,845,557.00		6,845,557.56		
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	145,387.00		145,387.79		
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	6,700,170.00		6,700,169.77		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	18,396,705.00	17,475,357.00	9,620,636.00	17,475,357.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,552,823.00	5,194,714.00	2,597,358.00	5,194,714.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
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	3,775,424.00	14,554.00	3,775,424.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>28,530,891.00</b>	<b>28,962,666.00</b>	<b>12,232,548.00</b>	<b>28,962,666.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent 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	42,530.98	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>170,123.00</b>	<b>381,144.00</b>	<b>227,196.98</b>	<b>381,144.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	100,382.00	100,382.00	100,382.00	100,382.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	602,558.00	506,292.00	122,096.57	506,292.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,519,293.00</b>	<b>1,645,713.00</b>	<b>449,164.57</b>	<b>1,645,713.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	51,991.00	48,710.00	24,355.00	48,710.00	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	184,177.00	84,177.14	184,177.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>74,991.00</b>	<b>232,887.00</b>	<b>108,532.14</b>	<b>232,887.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>30,295,298.00</b>	<b>31,222,410.00</b>	<b>13,017,441.69</b>	<b>31,222,410.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,946,440.00	9,696,241.00	5,484,957.01	9,696,241.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	229,867.00	222,676.00	130,533.80	222,676.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,194,030.00	1,275,052.00	680,124.20	1,275,052.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,370,337.00</b>	<b>11,193,969.00</b>	<b>6,295,615.01</b>	<b>11,193,969.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	118,804.00	104,213.00	61,258.83	104,213.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	569,083.00	528,063.00	320,404.27	528,063.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,736,125.00	1,648,094.00	953,963.99	1,648,094.00	0.00	0.0%
Other Classified Salaries		2900	1,177,294.00	952,954.00	518,154.66	952,954.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,601,306.00</b>	<b>3,233,324.00</b>	<b>1,853,781.75</b>	<b>3,233,324.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,760,032.00	2,513,371.00	941,172.84	2,513,371.00	0.00	0.0%
PERS		3201-3202	843,687.00	693,491.00	387,464.29	693,491.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	449,323.00	412,779.00	233,456.71	412,779.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,184,216.00	2,131,893.00	1,178,292.68	2,131,893.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,504.00	7,246.00	4,084.75	7,246.00	0.00	0.0%
Workers' Compensation		3601-3602	268,371.00	258,616.00	146,077.19	258,616.00	0.00	0.0%
OPEB, Allocated		3701-3702	73,928.00	72,146.00	40,747.56	72,146.00	0.00	0.0%
OPEB, Active Employees		3751-3752	229,363.00	223,470.00	116,710.01	223,470.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,816,424.00</b>	<b>6,313,012.00</b>	<b>3,048,006.03</b>	<b>6,313,012.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	200,825.00	15,109.61	200,825.00	0.00	0.0%
Materials and Supplies		4300	808,918.00	915,143.00	478,127.73	915,143.00	0.00	0.0%
Noncapitalized Equipment		4400	318,637.00	301,480.00	140,695.80	301,480.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,451,373.00</b>	<b>1,454,225.00</b>	<b>633,933.14</b>	<b>1,454,225.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	92,900.00	86,400.00	(6,522.72)	86,400.00	0.00	0.0%
Travel and Conferences		5200	108,528.00	6,645.00	431.19	6,645.00	0.00	0.0%
Dues and Memberships		5300	23,036.00	23,629.00	10,960.03	23,629.00	0.00	0.0%
Insurance		5400-5450	163,172.00	160,990.00	1,999.81	160,990.00	0.00	0.0%
Operations and Housekeeping Services		5500	655,963.00	640,963.00	335,896.59	640,963.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,774,265.00	2,938,185.00	1,412,510.23	2,938,185.00	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)	(20,013.00)	341.61	(20,013.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,320,066.00	5,424,265.00	2,185,411.58	5,424,265.00	0.00	0.0%
Communications		5900	99,903.00	114,816.00	40,062.21	114,816.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,212,820.00</b>	<b>9,375,880.00</b>	<b>3,981,090.53</b>	<b>9,375,880.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,994.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments 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	1,449.42	2,600.00	0.00	0.0%
Other Debt Service - Principal		7439	16,256.00	20,173.00	11,720.70	20,173.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>18,345.00</b>	<b>22,773.00</b>	<b>13,170.12</b>	<b>22,773.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	29,594.00	67,409.00	28,193.24	67,409.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>29,594.00</b>	<b>67,409.00</b>	<b>28,193.24</b>	<b>67,409.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>32,525,193.00</b>	<b>31,680,592.00</b>	<b>15,853,789.82</b>	<b>31,680,592.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	162,000.00	125,870.00	0.00	125,870.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			162,000.00	125,870.00	0.00	125,870.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			162,000.00	125,870.00	0.00	125,870.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
6300	Lottery: Instructional Materials	76,779.80
7510	Low-Performing Students Block Grant	0.51
9010	Other Restricted Local	68,607.48
Total, Restricted Balance		<u>145,387.79</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	24,660,930.00	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	24,660,930.00	56,936,841.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	57,272,842.00	56,936,841.00	24,660,930.00	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	24,660,930.00	56,936,841.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid 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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			12,149,758.00	12,149,758.00	0.00	12,149,758.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year								
	6500	8311	39,846,423.00	39,510,422.00	22,365,250.00	39,510,422.00	0.00	0.0%
	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			5,276,661.00	5,276,661.00	2,295,680.00	5,276,661.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			45,123,084.00	44,787,083.00	24,660,930.00	44,787,083.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools								
		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			57,272,842.00	56,936,841.00	24,660,930.00	56,936,841.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	13,782,465.00	13,782,465.00	956,272.00	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	13,828,304.00	4,643,731.00	13,828,304.00	0.00	0.0%
To County Offices								
	6500	7222	31,586,739.00	25,682,118.00	17,721,519.00	25,682,118.00	0.00	0.0%
To JPAs								
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			57,272,842.00	56,936,841.00	24,660,930.00	56,936,841.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			57,272,842.00	56,936,841.00	24,660,930.00	56,936,841.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	177,951.00	393,144.00	153,507.00	393,144.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,499.00	13,499.00	(315.00)	13,499.00	0.00	0.0%
5) TOTAL, REVENUES			191,450.00	406,643.00	153,192.00	406,643.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	225,510.00	225,510.00	119,420.26	225,510.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,924.00	28,198.00	15,102.47	28,198.00	0.00	0.0%
3) Employee Benefits		3000-3999	124,087.00	118,284.00	52,987.14	118,284.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,311.00	216,186.00	1,620.47	216,186.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,307.00	33,160.00	13,180.64	33,160.00	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	508.40	1,534.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,508.00	55,679.00	13,158.14	55,679.00	0.00	0.0%
9) TOTAL, EXPENDITURES			446,862.00	708,551.00	215,977.52	708,551.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(255,412.00)	(301,908.00)	(62,785.52)	(301,908.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(46,496.00)	(62,785.52)	(46,496.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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		9740	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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	159,572.00	210,265.00	0.00	210,265.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	97,234.00	116,258.00	97,234.00	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	37,249.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>177,951.00</b>	<b>393,144.00</b>	<b>153,507.00</b>	<b>393,144.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(315.00)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,499.00</b>	<b>13,499.00</b>	<b>(315.00)</b>	<b>13,499.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>191,450.00</b>	<b>406,643.00</b>	<b>153,192.00</b>	<b>406,643.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	196,684.00	196,684.00	102,147.78	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	17,272.48	28,826.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>225,510.00</b>	<b>225,510.00</b>	<b>119,420.26</b>	<b>225,510.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,312.00	16,312.00	9,776.93	16,312.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,612.00	11,886.00	5,325.54	11,886.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>33,924.00</b>	<b>28,198.00</b>	<b>15,102.47</b>	<b>28,198.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	59,873.00	54,574.00	18,659.35	54,574.00	0.00	0.0%
PERS		3201-3202	7,425.00	5,697.00	2,925.92	5,697.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,767.00	5,324.00	2,829.36	5,324.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	40,382.00	42,308.00	23,148.96	42,308.00	0.00	0.0%
Unemployment Insurance		3501-3502	130.00	128.00	67.27	128.00	0.00	0.0%
Workers' Compensation		3601-3602	4,651.00	4,549.00	2,411.35	4,549.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,298.00	1,269.00	672.73	1,269.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,561.00	4,435.00	2,272.20	4,435.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>124,087.00</b>	<b>118,284.00</b>	<b>52,987.14</b>	<b>118,284.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,311.00	206,186.00	234.35	206,186.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	10,000.00	1,386.12	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,311.00</b>	<b>216,186.00</b>	<b>1,620.47</b>	<b>216,186.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	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	38.85	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	26,723.00	12,642.80	26,723.00	0.00	0.0%
Communications		5900	3,665.00	3,676.00	498.99	3,676.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,307.00</b>	<b>33,160.00</b>	<b>13,180.64</b>	<b>33,160.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
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	57.43	170.00	0.00	0.0%
Other Debt Service - Principal		7439	190.00	1,364.00	450.97	1,364.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>215.00</b>	<b>1,534.00</b>	<b>508.40</b>	<b>1,534.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	38,508.00	55,679.00	13,158.14	55,679.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>38,508.00</b>	<b>55,679.00</b>	<b>13,158.14</b>	<b>55,679.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>446,862.00</b>	<b>708,551.00</b>	<b>215,977.52</b>	<b>708,551.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	255,412.00	255,412.00	0.00	255,412.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			255,412.00	255,412.00	0.00	255,412.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			255,412.00	255,412.00	0.00	255,412.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,769,762.00	48,758,960.00	12,345,142.43	48,758,960.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,894,549.00	16,156,071.00	6,258,219.25	16,156,071.00	0.00	0.0%
4) Other Local Revenue		8600-8799	464,863.00	466,615.00	136,537.54	466,615.00	0.00	0.0%
5) TOTAL, REVENUES			63,129,174.00	65,381,646.00	18,739,899.22	65,381,646.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,975,737.00	1,774,195.00	953,403.18	1,774,195.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,459,160.00	3,110,438.00	1,738,341.30	3,110,438.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,597,098.00	2,208,543.00	1,126,861.04	2,208,543.00	0.00	0.0%
4) Books and Supplies		4000-4999	561,954.00	540,853.00	34,884.58	540,853.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,733,745.00	54,354,388.00	12,453,199.16	54,354,388.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,594,861.00	144,060.04	2,594,861.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,661.00	8,007.00	2,292.63	8,007.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	926,054.00	927,343.00	359,328.84	927,343.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,260,409.00	65,518,628.00	16,812,370.77	65,518,628.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(131,235.00)	(136,982.00)	1,927,528.45	(136,982.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(109,189.00)	(117,153.00)	1,927,528.45	(117,153.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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		9740	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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	47,769,762.00	48,758,960.00	12,345,142.43	48,758,960.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>47,769,762.00</b>	<b>48,758,960.00</b>	<b>12,345,142.43</b>	<b>48,758,960.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	12,172,476.00	12,187,822.00	5,418,590.00	12,187,822.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,722,073.00	3,968,249.00	839,629.25	3,968,249.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,894,549.00</b>	<b>16,156,071.00</b>	<b>6,258,219.25</b>	<b>16,156,071.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	32,910.00	32,910.00	18,650.00	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	116,952.85	432,770.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	935.00	934.69	935.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>464,863.00</b>	<b>466,615.00</b>	<b>136,537.54</b>	<b>466,615.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>63,129,174.00</b>	<b>65,381,646.00</b>	<b>18,739,899.22</b>	<b>65,381,646.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,975,737.00	1,774,195.00	953,403.18	1,774,195.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,975,737.00</b>	<b>1,774,195.00</b>	<b>953,403.18</b>	<b>1,774,195.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,873,695.00	1,644,585.00	918,993.18	1,644,585.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,008,296.00	938,886.00	508,745.38	938,886.00	0.00	0.0%
Other Classified Salaries		2900	577,169.00	526,967.00	310,602.74	526,967.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,459,160.00</b>	<b>3,110,438.00</b>	<b>1,738,341.30</b>	<b>3,110,438.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	418,646.00	390,220.00	136,401.58	390,220.00	0.00	0.0%
PERS		3201-3202	833,423.00	646,311.00	349,347.09	646,311.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	301,769.00	257,258.00	142,445.08	257,258.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	826,351.00	721,838.00	392,611.53	721,838.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,737.00	2,472.00	1,355.36	2,472.00	0.00	0.0%
Workers' Compensation		3601-3602	98,521.00	88,121.00	48,249.45	88,121.00	0.00	0.0%
OPEB, Allocated		3701-3702	25,788.00	25,089.00	14,463.72	25,089.00	0.00	0.0%
OPEB, Active Employees		3751-3752	89,863.00	77,234.00	42,007.86	77,234.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(20.63)	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,597,098.00</b>	<b>2,208,543.00</b>	<b>1,126,861.04</b>	<b>2,208,543.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	121,353.00	52,347.00	5,391.25	52,347.00	0.00	0.0%
Materials and Supplies		4300	335,177.00	310,261.00	22,159.71	310,261.00	0.00	0.0%
Noncapitalized Equipment		4400	105,424.00	178,245.00	7,333.62	178,245.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>561,954.00</b>	<b>540,853.00</b>	<b>34,884.58</b>	<b>540,853.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	46,803,424.00	46,725,937.00	11,737,042.81	46,725,937.00	0.00	0.0%
Travel and Conferences		5200	305,670.00	168,430.00	2,123.82	168,430.00	0.00	0.0%
Dues and Memberships		5300	17,733.00	15,997.00	6,451.64	15,997.00	0.00	0.0%
Insurance		5400-5450	108,215.00	111,423.00	0.00	111,423.00	0.00	0.0%
Operations and Housekeeping Services		5500	52,695.00	57,030.00	12,540.27	57,030.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	273,771.00	422,149.00	131,941.28	422,149.00	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	6,803,899.00	546,326.55	6,803,899.00	0.00	0.0%
Communications		5900	34,373.00	49,523.00	16,772.79	49,523.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>53,733,745.00</b>	<b>54,354,388.00</b>	<b>12,453,199.16</b>	<b>54,354,388.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,243,585.00	83,114.72	2,243,585.00	0.00	0.0%
Equipment		6400	0.00	351,276.00	60,945.32	351,276.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>2,594,861.00</b>	<b>144,060.04</b>	<b>2,594,861.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,015.00	1,198.00	267.97	1,198.00	0.00	0.0%
Other Debt Service - Principal		7439	5,646.00	6,809.00	2,024.66	6,809.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,661.00</b>	<b>8,007.00</b>	<b>2,292.63</b>	<b>8,007.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	926,054.00	927,343.00	359,328.84	927,343.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>926,054.00</b>	<b>927,343.00</b>	<b>359,328.84</b>	<b>927,343.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>63,260,409.00</b>	<b>65,518,628.00</b>	<b>16,812,370.77</b>	<b>65,518,628.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,753,770.00	1,695,029.00	895,846.11	1,695,029.00	0.00	0.0%
5) TOTAL, REVENUES			1,753,770.00	1,695,029.00	895,846.11	1,695,029.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	706,142.00	825,601.00	528,258.69	825,601.00	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	825,601.00	528,258.69	825,601.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,047,628.00	869,428.00	367,587.42	869,428.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,047,628.00	869,428.00	367,587.42	869,428.00		
<b>F. NET POSITION</b>								
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	2,440,099.00		2,440,099.31		
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	2,375,152.00		2,375,152.01		
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)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,148.00	10,534.00	(2,583.37)	10,534.00	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	1,684,495.00	898,429.48	1,684,495.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,753,770.00	1,695,029.00	895,846.11	1,695,029.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,753,770.00	1,695,029.00	895,846.11	1,695,029.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	706,142.00	825,601.00	528,258.69	825,601.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>706,142.00</b>	<b>825,601.00</b>	<b>528,258.69</b>	<b>825,601.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			706,142.00	825,601.00	528,258.69	825,601.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	2,375,152.01
Total, Restricted Net Position		<u>2,375,152.01</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,843,924.00	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)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>949.00</b>	<b>1,190.31</b>	<b>1,040.88</b>	<b>1,190.31</b>	<b>0.00</b>	<b>0%</b>
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>877.77</b>	<b>909.17</b>	<b>909.17</b>	<b>909.17</b>	<b>0.00</b>	<b>0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1,826.77</b>	<b>2,099.48</b>	<b>1,950.05</b>	<b>2,099.48</b>	<b>0.00</b>	<b>0%</b>
<b>4. Adults in Correctional Facilities</b>	<b>80.00</b>	<b>99.80</b>	<b>108.03</b>	<b>99.80</b>	<b>0.00</b>	<b>0%</b>
<b>5. County Operations Grant ADA</b>	<b>142,388.32</b>	<b>144,043.77</b>	<b>144,043.77</b>	<b>144,043.77</b>	<b>0.00</b>	<b>0%</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	180.00	244.06	213.89	244.06	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	180.00	244.06	213.89	244.06	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	2,607.13	2,424.68	2,424.68	2,424.68	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	2,787.13	2,668.74	2,638.57	2,668.74	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,787.13	2,668.74	2,638.57	2,668.74	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>			123,001,766.29	123,699,266.59	123,117,871.64	129,062,816.04	128,741,039.43	125,044,582.35	132,776,034.36	135,634,993.34	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		901,014.00	901,014.00	3,219,191.00	1,621,826.00	1,621,826.00	3,219,191.00	1,621,826.00	965,526.00	
	8020-8079			203,100.69			13,094.18	6,773,496.37			
	8080-8099										
	8100-8299		28,322.81	204,296.94	4,473,073.91	27,941.66	102,937.45	788,468.64	1,277,377.96	59,375.00	
	8300-8599		175,229.00	990,129.50	2,065,834.27	2,191,649.17	1,291,162.03	962,732.46	2,563,389.43	1,098,120.00	
	8600-8799		2,502,070.82	6,371,189.53	6,202,157.05	7,511,874.95	5,538,519.38	6,959,647.98	7,301,281.30	4,621,777.00	
	8910-8929										
	8930-8979			66,909.24	8,428.03	7,826.51	16,402.66	15,898.11		331.00	
<b>TOTAL RECEIPTS</b>			3,606,636.63	8,736,639.90	15,968,684.26	11,361,118.29	8,583,941.70	18,719,434.56	12,763,874.69	6,745,129.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		925,412.10	2,295,516.18	2,216,491.13	3,186,406.29	2,271,095.35	2,322,100.51	2,515,236.62	2,659,873.00	
	2000-2999		2,211,548.81	3,194,204.88	3,001,915.35	4,304,251.98	3,127,948.03	3,123,629.52	3,182,574.60	3,816,631.00	
	3000-3999		1,385,779.10	2,148,048.36	2,111,546.18	2,243,737.80	2,115,386.00	2,118,730.94	2,153,563.66	2,360,641.00	
	4000-4999		(28,353.50)	85,417.78	876,553.80	458,983.75	331,099.73	1,481,613.68	261,255.39	451,764.00	
	5000-5999		997,555.87	696,908.76	1,189,136.40	2,042,820.35	2,463,218.25	2,822,100.43	1,595,902.58	4,737,945.00	
	6000-6599		(18,188.95)	(12,243.33)	1,400.84	222,004.06	2,774,088.10	161,586.55	337,296.74	1,334,525.00	
	7000-7499		(7,383.00)	(53,555.76)	114,283.14	(104,112.32)	(19,880.11)	(101,048.54)	(28,469.04)	54,759.00	
	7600-7629										
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			5,466,370.43	8,354,296.87	9,511,326.84	12,354,091.91	13,062,955.35	11,928,713.09	10,017,360.55	15,416,138.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199					(31,275.88)	(27,175.00)				
	9200-9299		10,190,645.52	1,630,256.48	766,748.93	1,294,393.35	920,804.89	581,179.63	632,218.44		
	9310				5,367,964.44						
	9320										
	9330										
	9340										
	9490										
<b>SUBTOTAL</b>			0.00	10,190,645.52	1,630,256.48	6,134,713.37	1,263,117.47	893,629.89	581,179.63	632,218.44	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599		7,647,411.42	2,593,994.46	453,491.08	577,920.46	111,073.32	(359,550.91)	519,773.60		
	9610		(14,000.00)		4,691,214.06	14,000.00					
	9640										
	9650										
	9690				1,502,421.25						
<b>SUBTOTAL</b>			0.00	7,633,411.42	2,593,994.46	6,647,126.39	591,920.46	111,073.32	(359,550.91)	519,773.60	0.00
<u>Nonoperating</u>											
	9910										
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	2,557,234.10	(963,737.98)	(512,413.02)	671,197.01	782,556.57	940,730.54	112,444.84	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			697,500.30	(581,394.95)	5,944,944.40	(321,776.61)	(3,696,457.08)	7,731,452.01	2,858,958.98	(8,671,009.00)	
<b>F. ENDING CASH (A + E)</b>			123,699,266.59	123,117,871.64	129,062,816.04	128,741,039.43	125,044,582.35	132,776,034.36	135,634,993.34	126,963,984.34	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		126,963,984.34	122,567,508.34	129,882,586.34	120,765,190.34				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,160,314.00	414,196.00	730,277.00	9,287,810.00			26,664,011.00	26,664,011.00
Property Taxes	8020-8079		5,243,226.00		3,699,350.76			15,932,268.00	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	616,252.00	1,123,307.00	31,283.00	8,491,497.63			17,224,134.00	17,224,134.00
Other State Revenue	8300-8599	1,271,238.00	3,403,830.00	807,080.00	7,912,086.14			24,732,480.00	24,732,480.00
Other Local Revenue	8600-8799	4,753,280.00	11,857,846.00	3,935,112.00	11,115,862.99			78,670,619.00	78,670,619.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979			22.00	21.45			115,839.00	115,839.00
<b>TOTAL RECEIPTS</b>		<b>8,801,100.00</b>	<b>22,042,405.00</b>	<b>5,503,774.00</b>	<b>37,989,441.97</b>	<b>0.00</b>	<b>0.00</b>	<b>160,822,180.00</b>	<b>160,822,180.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	2,779,392.00	2,727,638.00	2,637,424.00	3,361,680.82			29,898,266.00	29,898,266.00
Classified Salaries	2000-2999	4,161,093.00	4,187,232.00	3,454,173.00	3,965,599.83			41,730,802.00	41,730,802.00
Employee Benefits	3000-3999	2,366,044.00	2,380,064.00	2,295,127.00	5,485,154.96			29,163,823.00	29,163,823.00
Books and Supplies	4000-4999	536,558.00	541,933.00	742,408.00	2,388,095.37			8,127,329.00	8,127,329.00
Services	5000-5999	2,867,903.00	4,172,988.00	3,308,977.00	11,842,932.36			38,738,388.00	38,738,388.00
Capital Outlay	6000-6599	614,872.00	960,311.00	2,105,721.00	6,189,436.99			14,670,810.00	14,670,810.00
Other Outgo	7000-7499	(128,286.00)	(242,839.00)	77,340.00	(10,422.37)			(449,614.00)	(449,614.00)
Interfund Transfers Out	7600-7629				401,111.00			401,111.00	401,111.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>13,197,576.00</b>	<b>14,727,327.00</b>	<b>14,621,170.00</b>	<b>33,623,588.96</b>	<b>0.00</b>	<b>0.00</b>	<b>162,280,915.00</b>	<b>162,280,915.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(58,450.88)	
Accounts Receivable	9200-9299							16,016,247.24	
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	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,325,760.80</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							11,544,113.43	
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	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,737,748.74</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,588,012.06</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		(4,396,476.00)	7,315,078.00	(9,117,396.00)	4,365,853.01	0.00	0.00	2,129,277.06	(1,458,735.00)
<b>F. ENDING CASH (A + E)</b>									
		122,567,508.34	129,882,586.34	120,765,190.34	125,131,043.35				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								125,131,043.35	

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

Signed: James Moradalmis Date: 3/17/2021  
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 17, 2021

Signed: James Moradalmis  
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

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

Contact person for additional information on the interim report:

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

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	35,862,299.00	-16.26%	30,031,347.00	9.18%	32,787,026.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,272,560.00	0.00%	5,272,560.00	0.00%	5,272,560.00
4. Other Local Revenues	8600-8799	22,158,899.00	0.00%	22,158,899.00	0.00%	22,158,899.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	115,839.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,704,757.00)	-30.81%	(6,022,755.00)	-0.42%	(5,997,737.00)
6. Total (Sum lines A1 thru A5c)		54,704,840.00	-5.97%	51,440,051.00	5.41%	54,220,748.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,565,836.00		9,439,379.00
b. Step & Column Adjustment				191,317.00		188,788.00
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	9,565,836.00	-1.32%	9,439,379.00	2.00%	9,628,167.00
2. Classified Salaries						
a. Base Salaries				16,058,531.00		15,831,102.00
b. Step & Column Adjustment				321,171.00		316,622.00
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	16,058,531.00	-1.42%	15,831,102.00	2.00%	16,147,724.00
3. Employee Benefits	3000-3999	10,404,094.00	2.20%	10,633,129.00	8.43%	11,529,798.00
4. Books and Supplies	4000-4999	1,872,187.00	0.00%	1,872,187.00	0.00%	1,872,187.00
5. Services and Other Operating Expenditures	5000-5999	16,729,111.00	0.44%	16,802,280.00	0.47%	16,881,303.00
6. Capital Outlay	6000-6999	12,956,880.00	-55.00%	5,830,596.00	-59.27%	2,374,612.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	519,993.00	-2.56%	506,680.00	-43.55%	286,044.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,573,862.00)	-11.05%	(7,626,136.00)	2.85%	(7,843,255.00)
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)						
11. Total (Sum lines B1 thru B10)		59,808,011.00	-10.44%	53,564,458.00	-4.50%	51,151,821.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,103,171.00)		(2,124,407.00)		3,068,927.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		99,979,426.36		94,876,255.36		92,751,848.36
2. Ending Fund Balance (Sum lines C and D1)		94,876,255.36		92,751,848.36		95,820,775.36
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	75,079,242.68		76,904,252.00		77,904,252.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,245,619.00		3,095,657.00		3,106,359.00
2. Unassigned/Unappropriated	9790	16,548,568.68		12,749,114.36		14,807,339.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,876,255.36		92,751,848.36		95,820,775.36

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)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,245,619.00		3,095,657.00		3,106,359.00
c. Unassigned/Unappropriated	9790	16,548,568.68		12,749,114.36		14,807,339.36
(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)						
		19,794,187.68		15,844,771.36		17,913,698.36
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-22 B1d. & B2d. Back 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
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	17,224,134.00	-10.00%	15,501,721.00	-5.00%	14,726,635.00
3. Other State Revenues	8300-8599	19,459,920.00	-2.00%	19,070,722.00	0.00%	19,070,722.00
4. Other Local Revenues	8600-8799	56,511,720.00	-2.00%	55,381,486.00	0.00%	55,381,486.00
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	8,704,757.00	-30.81%	6,022,755.00	-4.42%	5,997,737.00
6. Total (Sum lines A1 thru A5c)		106,117,340.00	-5.58%	100,193,493.00	-0.80%	99,393,389.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,332,430.00		20,115,560.00
b. Step & Column Adjustment				406,649.00		402,311.00
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	20,332,430.00	-1.07%	20,115,560.00	2.00%	20,517,871.00
2. Classified Salaries						
a. Base Salaries				25,672,271.00		25,434,191.00
b. Step & Column Adjustment				513,445.00		508,684.00
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	25,672,271.00	-0.93%	25,434,191.00	2.00%	25,942,875.00
3. Employee Benefits	3000-3999	18,759,729.00	1.91%	19,118,167.00	9.27%	20,889,573.00
4. Books and Supplies	4000-4999	6,255,142.00	0.00%	6,255,142.00	0.00%	6,255,142.00
5. Services and Other Operating Expenditures	5000-5999	22,009,277.00	0.16%	22,043,673.00	0.17%	22,080,821.00
6. Capital Outlay	6000-6999	1,713,930.00	-75.00%	428,483.00	10.00%	471,331.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,824.00	-11.97%	71,150.00	-44.66%	39,372.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,523,431.00	1.37%	7,626,136.00	2.85%	7,843,255.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	125,870.00	0.00%	125,870.00	0.00%	125,870.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		102,472,904.00	-1.22%	101,218,372.00	2.91%	104,166,110.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		3,644,436.00		(1,024,879.00)		(4,772,721.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,947,189.50		34,591,625.50		33,566,746.50
2. Ending Fund Balance (Sum lines C and D1)		34,591,625.50		33,566,746.50		28,794,025.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	34,591,625.50		33,566,746.50		28,794,025.50
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		34,591,625.50		33,566,746.50		28,794,025.50

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)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-22 B1d. & B2d. Back 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	40,079,108.00	-14.55%	34,248,156.00	8.05%	37,003,835.00
2. Federal Revenues	8100-8299	17,224,134.00	-10.00%	15,501,721.00	-5.00%	14,726,635.00
3. Other State Revenues	8300-8599	24,732,480.00	-1.57%	24,343,282.00	0.00%	24,343,282.00
4. Other Local Revenues	8600-8799	78,670,619.00	-1.44%	77,540,385.00	0.00%	77,540,385.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	115,839.00	-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)		160,822,180.00	-5.71%	151,633,544.00	1.31%	153,614,137.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,898,266.00		29,554,939.00
b. Step & Column Adjustment				597,966.00		591,099.00
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	29,898,266.00	-1.15%	29,554,939.00	2.00%	30,146,038.00
2. Classified Salaries						
a. Base Salaries				41,730,802.00		41,265,293.00
b. Step & Column Adjustment				834,616.00		825,306.00
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	41,730,802.00	-1.12%	41,265,293.00	2.00%	42,090,599.00
3. Employee Benefits	3000-3999	29,163,823.00	2.01%	29,751,296.00	8.97%	32,419,371.00
4. Books and Supplies	4000-4999	8,127,329.00	0.00%	8,127,329.00	0.00%	8,127,329.00
5. Services and Other Operating Expenditures	5000-5999	38,738,388.00	0.28%	38,845,953.00	0.30%	38,962,124.00
6. Capital Outlay	6000-6999	14,670,810.00	-57.34%	6,259,079.00	-54.53%	2,845,943.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	600,817.00	-3.83%	577,830.00	-43.68%	325,416.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,050,431.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	401,111.00	0.00%	401,111.00	0.00%	401,111.00
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)		162,280,915.00	-4.62%	154,782,830.00	0.35%	155,317,931.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,458,735.00)		(3,149,286.00)		(1,703,794.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		130,926,615.86		129,467,880.86		126,318,594.86
2. Ending Fund Balance (Sum lines C and D1)		129,467,880.86		126,318,594.86		124,614,800.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,825.00		2,825.00		2,825.00
b. Restricted	9740	34,591,625.50		33,566,746.50		28,794,025.50
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	75,079,242.68		76,904,252.00		77,904,252.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,245,619.00		3,095,657.00		3,106,359.00
2. Unassigned/Unappropriated	9790	16,548,568.68		12,749,114.36		14,807,339.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		129,467,880.86		126,318,594.86		124,614,800.86

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,245,619.00		3,095,657.00		3,106,359.00
c. Unassigned/Unappropriated	9790	16,548,568.68		12,749,114.36		14,807,339.36
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		19,794,187.68		15,844,771.36		17,913,698.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.20%		10.24%		11.53%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<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)						
		51,660,180.00		51,660,180.00		51,660,180.00
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)						
		162,280,915.00		154,782,830.00		155,317,931.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		162,280,915.00		154,782,830.00		155,317,931.00
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)		162,280,915.00		154,782,830.00		155,317,931.00
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)		3,245,618.30		3,095,656.60		3,106,358.62
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)		3,245,618.30		3,095,656.60		3,106,358.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		

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

Current Year (2020-21)	1,190.31	1,190.31	0.0%	Met
1st Subsequent Year (2021-22)	949.00	856.00	-9.8%	Not Met
2nd Subsequent Year (2022-23)	949.00	945.00	-0.4%	Met

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

Current Year (2020-21)	909.17	909.17	0.0%	Met
1st Subsequent Year (2021-22)	877.77	844.77	-3.8%	Not Met
2nd Subsequent Year (2022-23)	877.77	862.77	-1.7%	Met

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

Current Year (2020-21)	144,043.77	144,043.77	0.0%	Met
1st Subsequent Year (2021-22)	144,043.77	144,043.77	0.0%	Met
2nd Subsequent Year (2022-23)	144,043.77	144,043.77	0.0%	Met

**Charter School ADA and Charter School  
Funded County Program ADA  
(Form 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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

2019-20 ADA used in 2020-21 per SB98. Projected ADA used in subsequent years.

**2. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	42,736,376.00		
1st Subsequent Year (2021-22)	37,336,711.00	35,465,177.00	-5.0%	Not Met
2nd Subsequent Year (2022-23)	37,335,795.00	38,715,916.00	3.7%	Not Met

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

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

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

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

decrease in ADA and LCFF rate changes.

**3. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	104,691,570.00	100,792,891.00	-3.7%	Met
1st Subsequent Year (2021-22)	104,580,897.00	100,571,528.00	-3.8%	Met
2nd Subsequent Year (2022-23)	108,799,381.00	104,656,008.00	-3.8%	Met

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

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

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

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

**4. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2020-21)	16,223,258.00	17,224,134.00	6.2%	Yes
1st Subsequent Year (2021-22)	14,600,932.00	15,501,721.00	6.2%	Yes
2nd Subsequent Year (2022-23)	13,870,885.00	14,726,635.00	6.2%	Yes

**Explanation:**  
(required if Yes)

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

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	24,075,154.00	24,732,480.00	2.7%	No
1st Subsequent Year (2021-22)	23,698,792.00	24,343,282.00	2.7%	No
2nd Subsequent Year (2022-23)	23,698,792.00	24,343,282.00	2.7%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	85,206,718.00	78,670,619.00	-7.7%	Yes
1st Subsequent Year (2021-22)	83,989,938.00	77,540,385.00	-7.7%	Yes
2nd Subsequent Year (2022-23)	83,989,938.00	77,540,385.00	-7.7%	Yes

**Explanation:**  
(required if Yes)

Decrease in local revenues.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	8,488,240.00	8,127,329.00	-4.3%	No
1st Subsequent Year (2021-22)	8,488,240.00	8,127,329.00	-4.3%	No
2nd Subsequent Year (2022-23)	8,488,240.00	8,127,329.00	-4.3%	No

**Explanation:**  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	39,405,076.00	38,738,388.00	-1.7%	No
1st Subsequent Year (2021-22)	39,512,136.00	38,845,953.00	-1.7%	No
2nd Subsequent Year (2022-23)	39,627,761.00	38,962,124.00	-1.7%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2020-21)	125,505,130.00	120,627,233.00	-3.9%	Met
1st Subsequent Year (2021-22)	122,289,662.00	117,385,388.00	-4.0%	Met
2nd Subsequent Year (2022-23)	121,559,615.00	116,610,302.00	-4.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2020-21)	47,893,316.00	46,865,717.00	-2.1%	Met
1st Subsequent Year (2021-22)	48,000,376.00	46,973,282.00	-2.1%	Met
2nd Subsequent Year (2022-23)	48,116,001.00	47,089,453.00	-2.1%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

**Explanation:**

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

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

**NOTE:** 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,088,760.89	2,088,761.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> Available reserves are the unrestricted amounts in the 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	12.2%	10.2%	11.5%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>4.1%</b>	<b>3.4%</b>	<b>3.8%</b>

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

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

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

- 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)	51,660,180.00	51,660,180.00	51,660,180.00

**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)	(5,103,171.00)	59,808,011.00	8.5%	Not Met
1st Subsequent Year (2021-22)	(2,124,407.00)	53,564,458.00	4.0%	Not Met
2nd Subsequent Year (2022-23)	3,068,927.00	51,151,821.00	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)

Deficit spending due to one-time expenses & misc. 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)	129,467,880.86	Met
1st Subsequent Year (2021-22)	126,318,594.86	Met
2nd Subsequent Year (2022-23)	124,614,800.86	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)	125,131,043.35	Met

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

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

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

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

**8. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

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

<sup>1</sup> 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.

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

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

	Current Year (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:	162,280,915	154,782,830	155,317,931
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**8A. Calculating the County Office's Reserve Standard**

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

	Current Year 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)	162,280,915.00	154,782,830.00	155,317,931.00
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)	162,280,915.00	154,782,830.00	155,317,931.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,245,618.30	3,095,656.60	3,106,358.62
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. <b>County Office's Reserve Standard</b> <b>(Greater of Line A5 or Line A6)</b>	<b>3,245,618.30</b>	<b>3,095,656.60</b>	<b>3,106,358.62</b>

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

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

Reserve Amounts (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)	3,245,619.00	3,095,657.00	3,106,359.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	16,548,568.68	12,749,114.36	14,807,339.36
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)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	19,794,187.68	15,844,771.36	17,913,698.36
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	12.20%	10.24%	11.53%
<b>County Office's Reserve Standard</b> <b>(Section 8A, Line 7):</b>	<b>3,245,618.30</b>	<b>3,095,656.60</b>	<b>3,106,358.62</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(8,841,639.00)	(8,908,297.00)	0.8%	66,658.00	Met
1st Subsequent Year (2021-22)	(5,939,475.00)	(6,022,755.00)	1.4%	83,280.00	Met
2nd Subsequent Year (2022-23)	(5,923,344.00)	(5,997,737.00)	1.3%	74,393.00	Met
<b>1b. Transfers In, County School Service Fund *</b>					
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
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2020-21)	437,241.00	401,111.00	-8.3%	(36,130.00)	Not Met
1st Subsequent Year (2021-22)	437,241.00	401,111.00	-8.3%	(36,130.00)	Not Met
2nd Subsequent Year (2022-23)	437,241.00	401,111.00	-8.3%	(36,130.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

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

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

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Restricted Copiers		01-8689	01-7438 & 7439	198,731
Unrestricted Copiers		01-8689	01-7438 & 7439	151,030
QZAB #2	2	01-8660		1,000,000
QZAB #3	2	01-8660	01-7438 & 7439	416,666
QZAB #4	9	01-8680 & 8689	01-7438 & 7439	1,433,974
<b>TOTAL:</b>				<b>4,522,962</b>

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):

Type of Commitment	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)
Restricted Copiers	80,621	85,682	73,318	41,130
Unrestricted Copiers	85,479	86,869	82,002	68,751
QZAB #2				
QZAB #3	208,333	208,333	208,333	0
QZAB #4	164,187	165,124	166,067	167,015
<b>Total Annual Payments:</b>	<b>1,861,181</b>	<b>1,868,569</b>	<b>1,852,281</b>	<b>1,599,457</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increase in annual payments will be funded with unrestricted and locally restricted funds.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	20,861,859.00	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)	12,871,451.00	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

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (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)	1,726,650.00	1,683,860.00
1st Subsequent Year (2021-22)	1,726,650.00	1,683,860.00
2nd Subsequent Year (2022-23)	1,726,650.00	1,683,860.00
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)	1,320,598.00	1,320,598.00
2nd Subsequent Year (2022-23)	1,367,820.00	1,367,820.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	60	72
1st Subsequent Year (2021-22)	60	72
2nd Subsequent Year (2022-23)	60	72

4. Comments:

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

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

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

No
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- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
 

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

n/a
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2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

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

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

	Prior Year (2nd Interim) (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	206.5	206.5	206.5

1a. Have any salary and benefit negotiations been settled since first interim projections?  
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

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

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

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

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

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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

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

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


**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?  
If Yes, complete number of FTEs, then skip to section S8C.   
If No, continue with section S8B.

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

	Prior Year (2nd Interim) (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	451.8	451.8	451.8

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

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

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

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

**One Year Agreement**

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

or

**Multiyear Agreement**

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

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

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (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 First Interim**

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are any new costs negotiated since first interim for prior year settlements included in the interim?			

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

**Classified (Non-management) Step and Column Adjustments**

	Current Year (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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (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	235.4	235.4	235.4

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases			

**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.

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

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
  
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to the CDE.)
  
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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

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Second 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
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01-3220-0-0000-0000-9791	3220	9791	-473,312.74
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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.

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Second 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)
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### IMPORT CHECKS

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- 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

<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
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01-3220-0-0000-0000-9791	3220	9791	-473,312.74
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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) - 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) - 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	0000	2110	-1,673.00
Explanation:Prior year accrual adjustment.			
01	6387	7200-7600	-29,816.00
Explanation:Prior year adjustment due to Capital Outlay purchases.			

01                    7415                    7200-7600                    -18,851.00

Explanation: The resource code doesn't 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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Second 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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### 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
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01-3220-0-0000-0000-9791	3220	9791	-473,313.00
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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

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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) - 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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	2110	-1,673.00

Explanation: Prior year accrual adjustment.

01	6387	7200-7600	-29,816.00
----	------	-----------	------------

Explanation: Prior year adjustment due to Capital Outlay purchases.

01                    7415                    7200-7600                    -18,851.00

Explanation: The resource code doesn't 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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Second Interim  
2020-21 Original Budget  
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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- 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.