

***San Joaquin County Office of Education***  
**Troy A. Brown, County Superintendent of Schools**  
**2021-22 First Interim Financial Report**  
**December 15, 2021**

**INTRODUCTION**

The San Joaquin County Office of Education (SJC OE) 2021-22 First Interim Report, which includes actual financial activity through October 31, continues to reflect our sound financial condition. All beginning balances in the budget, which are estimated at budget adoption, have now been updated to include actual ending balances after closing the 2020-21 books. In addition, all revenues and expenditures have been updated, as necessary, based upon the best information available.

Despite an additional, projected reduction of 139 ADA (Average Daily Attendance) since budget adoption in June, the budget continues to demonstrate a small 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 to facilitate a soft landing by allowing time to identify and begin reducing expenditures in a thoughtful and orderly manner, with minimal disruption to our educational programs, should it become necessary to do so. Student program enrollment and associated, projected ADA is down significantly from pre-pandemic levels (approximately 26%) as of this First Interim Report. County offices, including the SJC OE, are receiving one-time revenues this year, which temporarily offset the impact of this significant drop in ADA. It remains to be seen if our student program enrollment and ADA will rebound to pre-pandemic levels and we are monitoring this situation closely.

The budget adopted by the Board in June was based upon the Governor's May Revision which was the latest and best information available at that time. On June 28, 2021, Governor Newsom signed an on-time state budget. Where education is concerned, the adopted budget includes a 5.07% Cost of Living Adjustment (COLA) for the Local Control Funding Formula (LCFF). This sizeable COLA is comprised of a compounded COLA (the foregone, unfunded COLA for 2020-21 and the statutory COLA for 2021-22) plus an additional 1.0%. For reference, LCFF revenue represents approximately 18% of the SJC OE's total general fund revenues. Other adopted state budget highlights include a compounded COLA of 4.05% for Special Education base funding, \$300 million in ongoing funding for a new Special Education Early Intervention Grant and a one-time Special Education federal funding augmentation of \$277 million. Additionally, the budget includes Universal Transitional Kindergarten (TK), which will be implemented over the next four years (assuming necessary increases in state funding in future budgets), and a very long list of new one-time and ongoing restricted (categorical) programs. It does not include assistance for LEAs in dealing with the rapidly rising employer pension rates.

The Legislative Analyst's Office (LAO) recently released their annual Fiscal Outlook for Schools and Community Colleges, which provides important insight into the state's current and projected fiscal health and how it may translate to education funding in the 2022-23 budget year and beyond. The LAO's baseline forecast assumes that the rapid pace of state revenue growth recently experienced will moderate significantly in the coming months. The projections include revenue growth of 8% in 2021-22 followed by 2% in 2022-23, 0% in 2023-24 and then a return to the historical norm of 5%-6% in subsequent years. Because state revenues have and continue to significantly exceed projections previously utilized during state budget development, in combination with other factors, the LAO projects the state will have ongoing revenues of \$9.5 billion available for new K-14 (Prop. 98) commitments in 2022-23, after funding a projected COLA of 5.35%, and \$10.2 billion in one-time revenues to allocate to schools.

Although by any measure, this is an extraordinarily positive fiscal outlook for schools, the LAO acknowledges a wide range of possible outcomes for 2022-23 and beyond as compared to their baseline forecast and as such, suggests the Legislature proceed with caution when making new ongoing spending commitments in the 2022-23 budget. The student enrollment and ADA challenges at the SJC OE, mentioned above, are also being experienced by many school districts in our county. The SJC OE will continue monitoring these situations carefully and remain diligent with managing our internal finances and where our fiscal oversight responsibilities of the school districts in San Joaquin County are concerned.

The budget, which is constantly changing, is the financial document to support the program and LCAP goals, objectives, and mission of San Joaquin County Office of Education. The 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 2021-22 First Interim Financial Report includes the following for your review and approval:

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

**BEGINNING BALANCE**

Listed below are the changes in the components of the beginning balances for Adopted Budget to First Interim. Adopted budget beginning balances are estimates. Once the books are closed the actual beginning balances are reflected in the 2021-22 First Interim Financial Report. Many of the budget carry-overs or deferred revenues were calculated as a part of the year-end closing process and included in the Unaudited Actual Financial Report. The County Board of Education received the 2020-21 Unaudited Actuals at the September board meeting. Once the actual beginning balances are put online, they do not change.

Categories	2021-2022 Adopted Budget	2021-2022 First Interim
Special Education Program Reserves	\$2,907,696.29	\$2,903,646.72
Special Education Restricted Grants/Programs	\$14,765,338.28	\$13,386,939.44
Other Restricted Programs	\$17,313,630.56	\$16,818,025.22
Court/Community Schools	\$788,841.04	\$1,536,057.31
Designated Unrestricted Programs	\$83,169,297.91	\$85,917,773.01
Court/Community Schools Unrestricted Lottery	\$116,862.48	\$140,388.83
Special Education Unrestricted Lottery	\$158,370.48	\$162,558.55
CTE Unrestricted Lottery	\$108,388.03	\$109,053.69
Lottery-Technology Support	\$381,715.69	\$447,843.68
Revolving-Petty Cash	\$30,000.00	\$29,241.15
Designated Economic Uncertainties	\$2,787,288.24	\$2,636,550.00
Unrestricted Reserves	\$14,915,820.40	\$14,849,907.99
QZAB #1	\$0.00	\$0.00
QZAB #2	\$975,923.34	\$975,923.22
QZAB #3	\$208,332.75	\$208,334.58
<b>Total General Fund</b>	<b>\$138,627,505.49</b>	<b>\$140,122,243.39</b>
<b>Total TCSJ Fund 02 SACS General Fund</b>	<b>\$4,917,000.37</b>	<b>\$5,456,777.92</b>
<b>Total SACS General Funds 01 &amp; 02</b>	<b>\$143,544,505.86</b>	<b>\$145,579,021.31</b>

## REVENUES

Revenues are received from a number of sources and are for restricted and unrestricted purposes.

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

### Federal & State Stimulus Money

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law March 27, 2020. SJCOE received a total of \$5,901,475 in CARES funding. These funds were provided to address pandemic induced learning loss. Most of these funds were spent in the 2020-21 fiscal year on educational technology, which included hardware, software, and connectivity for students, Personal Protective Equipment (PPE), mental health services and supports, nutrition programs and professional development. The funds were utilized in accordance with the grant assurances.

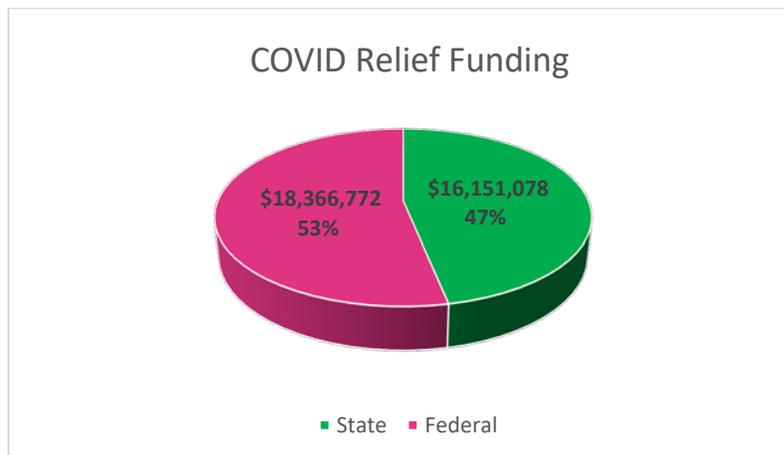
The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act was signed into law December 27, 2020 and is the second round of federal relief funding in response to COVID-19. We were notified in May 2021, that SJCOE will receive \$3,497,028 in Elementary and Secondary School Emergency Relief (ESSER II). This funding is provided to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. Plans have been developed to utilize these dollars by September 30, 2023. These federal funds will be utilized in accordance with the grant assurances.

Assembly Bill 86 (AB86) was signed into law March 5, 2021. These funds were provided to assist educational agencies with reopening schools in the 2020-21 school year and to implement a learning recovery program. There are two pots of funding under AB86. In-Person Instruction (IPI) Grant, and Expanded Learning Opportunities (ELO) Grant. A plan had to be submitted to the board for the expanded learning portion. SJCOE's plan went to board on May 19, 2021. SJCOE will receive \$5,125,764 in AB86 funding. These funds will be utilized in accordance with the guidelines.

The American Rescue Plan (ARP) Act was signed into law March 11, 2021. We were notified of our allocation in May 2021. Under the ARP Act, SJCOE will receive \$7,859,462 in Elementary and Secondary School Emergency Relief (ESSER III). The funding is provided to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. The plan was approved by the SJCOE Board on October 20<sup>th</sup>, and the dollars have to be spent by September 30, 2024. These federal funds will be utilized in accordance with the grant assurances.

COVID Mitigation funding information was released by CDE on November 19, 2021. The funding is to be used to support any purposes consistent with providing in-person instruction. SJCOE received an allocation of \$12,134,121. These funds will be used to support SJCOE's County Operated Schools and Programs over the next two fiscal years.

Each set of funding comes with its own guidelines and/or assurances. Some require plans to be submitted to the state. SJCOE anticipates receiving a total of \$34,517,850 in COVID-19 relief funding through the various sources mentioned above. A total of \$18,366,772 from federal and \$16,151,078 from state.



**Revenues continued...**

**Educator Effectiveness 2021-26**

In October 2021, we were notified about the Educator Effectiveness funds. The purpose of these funds is to provide professional learning and to promote educator equity, and effectiveness. These funds can be used to support professional learning for certificated teachers, administrators, paraprofessional educators, and certificated staff. These dollars come with a list of allowable uses and requires that a local plan be heard in a public meeting of the governing board before its adoption in a subsequent public meeting. SJCOE will receive \$1,731,065 in Educator Effectiveness funding and presented its plan to the governing board on November 17, 2021. The plan will be adopted at the next board meeting on December 15, 2021.

Listed below are the revenue percentages for restricted, designated unrestricted, and unrestricted purposes by the SJCOE for the 2021-22 Adopted Budget to First Interim Financial Reporting Period:

<u>General Fund Revenue Sources</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>
Restricted	67.55%	70.47%
Designated Unrestricted	<u>27.71%</u>	<u>26.64%</u>
<b>Total Restricted and Designated Unrestricted</b>	<b>95.26%</b>	<b>97.11%</b>
Unrestricted	<u>4.74%</u>	<u>2.89%</u>
<b>Total Revenue Percentages</b>	<b><u>100.00%</u></b>	<b><u>100.00%</u></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>
<p><b>1. Type C Students</b></p> <p>Listed below are the categories of Type C students funded by the SJCOE LCFF calculation:</p> <ul style="list-style-type: none"> <li>a. Juvenile halls, homes, day centers, ranches and camps [E.C. 463000(a)]</li> <li>b. Community Schools [E.C. 1981] probation or social service-referred</li> <li>c. Community Schools [E.C. 48915(a) or (c)] expelled for specific mandatory reasons</li> </ul> <p><b>2. Type A, B &amp; D Students</b></p> <p>County Community Schools have the following types:</p> <ul style="list-style-type: none"> <li>a. Type A are expelled</li> <li>b. Type B are district-referred</li> <li>c. Type D Homeless are referred by a district at the request of a parent</li> </ul> <p>The actual LCFF transfer to the County Office of Education is based on the school district of residence.</p> <p><i>The ADA for Types A, B and D are included in the districts' LCFF calculation.</i></p>

**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>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
Type C Court/Camps	54.00	50.00	(4.00)
Type C Community Schools	802.00	685.00	(117.00)
Type C Charter Schools	100.00	82.00	(18.00)
<b>Total Court/Community Schools ADA</b>	<b><u>956.00</u></b>	<b><u>817.00</u></b>	<b><u>(139.00)</u></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:

<u>SJCOE ADA DISTRICT LCFF</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
Type "A & B" Community and Type "D" Homeless Schools	183.00	255.00	72.00
SJCOE Special Education Program	661.77	661.77	0.00
<b>Total SJCOE ADA District LCFF</b>	<b><u>844.77</u></b>	<b><u>916.77</u></b>	<b><u>72.00</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 off of the Governors May Revise which proposed a 5.07% increase in the COLA. For First Interim, the COLA remained at 5.07%

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

<u>LCFF Funding</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
2021-2022 LCFF Revenues	\$29,834,188.00	\$27,569,800.00	<b>(\$2,264,388.00)</b>



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 2021-22 First Interim Financial Report are (3.26%) of the General Fund Revenues.

<u>General Fund Contribution</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
Continuous Improvement & Support	(\$1,833,333.00)	(\$1,833,333.00)	\$0.00
Court/Community to COSP Programs	(\$842,207.00)	(\$842,207.00)	\$0.00
Deferred Maintenance Special Ed Transfer	\$185,217.00	\$185,217.00	\$0.00
Education Locally Restricted Programs	(\$268,835.00)	(\$261,059.00)	\$7,776.00
TCSJ Fund 02 Transfer/Economic Uncertainties	\$15,268.00	\$30,721.00	\$15,453.00
TCSJ (Teachers College of San Joaquin)	(\$1,500,000.00)	(\$1,500,000.00)	\$0.00
Routine Repair 3% Requirement	(\$1,639,409.00)	(\$1,912,790.00)	(\$273,381.00)
San Joaquin County Air Pollution Control District	\$0.00	(\$5,098.00)	(\$5,098.00)
<b>Total General Fund Unrestricted Contributions</b>	<b>(\$5,883,299.00)</b>	<b>(\$6,138,549.00)</b>	<b>(\$255,250.00)</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>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
Affordable Care Act Employer Shared Responsibility	\$30,000.00	\$30,000.00	\$0.00
Academic Decathlon	\$25,101.00	\$25,101.00	\$0.00
Academic Pentathlon	\$17,199.00	\$17,199.00	\$0.00
Administration Student Events Projects	\$2,900.00	\$2,900.00	\$0.00
Administrative Services	\$186,490.00	\$186,490.00	\$0.00
ALICE Training	\$92,854.00	\$92,854.00	\$0.00
Automatic External Defibrillators	\$6,500.00	\$6,500.00	\$0.00
Building Budgets	\$1,809,000.00	\$2,323,593.00	\$514,593.00
Bus Driver Training	\$15,804.00	\$15,804.00	\$0.00
Business Services	\$641,869.00	\$695,869.00	\$54,000.00
Classified School Employee Summer Assistance Program	\$32,189.00	\$22,893.00	(\$9,296.00)
COE Legal	\$180,000.00	\$180,000.00	\$0.00
Countywide Music Coordination	\$129,286.00	\$134,728.00	\$5,442.00
COVID-19 Legal	\$5,000.00	\$5,000.00	\$0.00
Credentialing Services	\$5,394.00	\$924.00	(\$4,470.00)
Curriculum Services	\$47,192.00	\$47,192.00	\$0.00
Deferred Maintenance General Fund	\$310,901.00	\$310,901.00	\$0.00
Direct Service School District (DSSD) Services	\$500.00	\$500.00	\$0.00
Durham Ferry STEM Program	\$135,117.00	\$135,117.00	\$0.00
Early Childhood	\$19,829.00	\$19,829.00	\$0.00
Educational Services	\$1,511,033.00	\$1,551,288.00	\$40,255.00
Emergency Preparedness	\$26,398.00	\$26,398.00	\$0.00
Equity Training	\$0.00	\$125,000.00	\$125,000.00
Fab Lab	\$109,595.00	\$111,533.00	\$1,938.00
Fingerprinting Services	\$69,262.00	\$69,262.00	\$0.00
General Fund Unrestricted Salary & Benefits	\$10,520,766.00	\$11,214,703.00	\$693,937.00
Leadership Training	\$30,730.00	\$30,730.00	\$0.00
Lycoming	\$52,713.00	\$52,713.00	\$0.00
Maintenance & Operations	\$784,828.00	\$800,147.00	\$15,319.00
Migrant Unallowable Expenses	\$0.00	\$357.00	\$357.00
Mock Trial	\$25,642.00	\$25,642.00	\$0.00
Nelson Operations	\$397,072.00	\$405,593.00	\$8,521.00
Personnel External Services	\$188,365.00	\$188,365.00	\$0.00
Postage	\$20,000.00	\$20,000.00	\$0.00
Property & Liability Losses	\$51,000.00	\$51,000.00	\$0.00
Public Information Office	\$462,026.00	\$474,967.00	\$12,941.00
Research & Grant Development	\$377,341.00	\$390,313.00	\$12,972.00
Risk Management	\$25,500.00	\$25,500.00	\$0.00
San Joaquin County Air Pollution Control District	\$0.00	\$5,098.00	\$5,098.00
School District Organization	\$22,500.00	\$22,500.00	\$0.00
Science Fair	\$5,944.00	\$5,944.00	\$0.00
Science Olympiad	\$12,285.00	\$12,285.00	\$0.00
SJCOE ID Badges	\$13,500.00	\$13,500.00	\$0.00
SJCOE Professional Learning for Classified Support Staff	\$4,300.00	\$4,300.00	\$0.00
SJCOE Special Needs	\$300,000.00	\$300,000.00	\$0.00
Special Education Discretionary	\$270,000.00	\$270,000.00	\$0.00
Spelling Bee	\$2,483.00	\$2,483.00	\$0.00
State Seal of Biliteracy	\$9,162.00	\$9,162.00	\$0.00
Student Administrative Support Services	\$44,987.00	\$44,987.00	\$0.00
Student Events	\$268,835.00	\$261,059.00	(\$7,776.00)
Superintendent & Board	\$216,625.00	\$224,567.00	\$7,942.00
Teachers College Operations	\$5,666.00	\$35,827.00	\$30,161.00
Teacher Recruitment	\$27,000.00	\$27,000.00	\$0.00
Technology Administration	\$1,263,283.00	\$1,916,973.00	\$653,690.00
Transition Budget	\$22,500.00	\$22,500.00	\$0.00
Tuition Reimbursement Program	\$1,800.00	\$1,800.00	\$0.00
Unemployment/TALX Corp.	\$19,510.00	\$19,510.00	\$0.00
WEC Operations	\$370,292.00	\$375,632.00	\$5,340.00
Workers' Compensation	\$9,630.00	\$9,630.00	\$0.00
<b>Total General Fund Unrestricted Contributions</b>	<b>\$21,235,698.00</b>	<b>\$23,401,662.00</b>	<b>\$2,165,964.00</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 2021-22 First Interim financial reporting. The chart below summarizes the results of these revisions for 2021-22 Adopted Budget to the First Interim reporting periods.

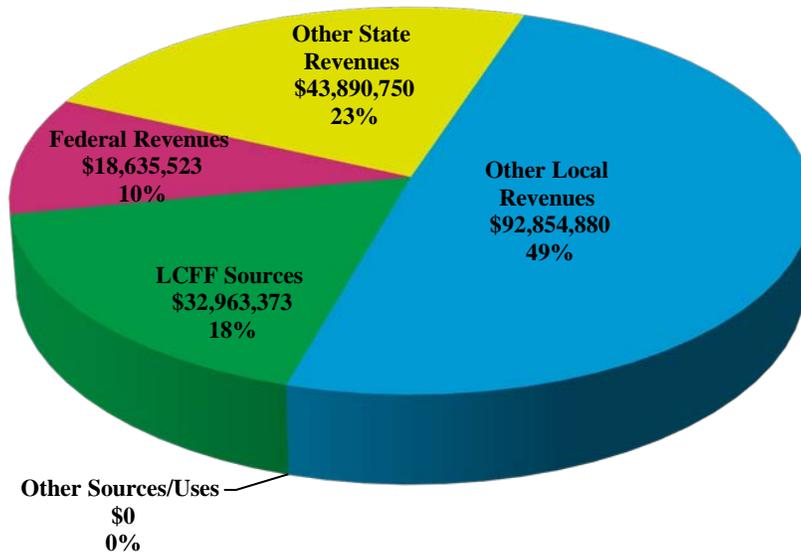
<u>General Fund Revenue Categories</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
<b><u>Restricted</u></b>			
LCFF Sources	\$4,322,379.00	\$4,421,048.00	\$98,669.00
Federal Revenues	\$19,449,050.00	\$18,635,523.00	(\$813,527.00)
Other State Revenues	\$18,683,812.00	\$38,354,449.00	\$19,670,637.00
Other Local Revenues	<u>\$63,147,261.00</u>	<u>\$65,157,580.00</u>	<u>\$2,010,319.00</u>
<b>Subtotal Restricted Revenues</b>	<b><u>\$105,602,502.00</u></b>	<b><u>\$126,568,600.00</u></b>	<b><u>\$20,966,098.00</u></b>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$0.00
Contributions	<u>\$5,883,299.00</u>	<u>\$6,138,549.00</u>	<u>\$255,250.00</u>
<b>Total Restricted General Fund Revenues</b>	<b><u>\$111,485,801.00</u></b>	<b><u>\$132,707,149.00</u></b>	<b><u>\$21,221,348.00</u></b>
<b><u>Unrestricted</u></b>			
LCFF Sources	\$30,617,755.00	\$28,542,325.00	(\$2,075,430.00)
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$5,218,616.00	\$5,536,301.00	\$317,685.00
Other Local Revenues	<u>\$23,607,965.00</u>	<u>\$27,697,300.00</u>	<u>\$4,089,335.00</u>
<b>Subtotal Unrestricted Revenues</b>	<b><u>\$59,444,336.00</u></b>	<b><u>\$61,775,926.00</u></b>	<b><u>\$2,331,590.00</u></b>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$0.00
Contributions	<u>(\$5,883,299.00)</u>	<u>(\$6,138,549.00)</u>	<u>(\$255,250.00)</u>
<b>Total Unrestricted General Fund Revenues</b>	<b><u>\$53,561,037.00</u></b>	<b><u>\$55,637,377.00</u></b>	<b><u>\$2,076,340.00</u></b>
<b>Total General Fund Revenues</b>	<b><u>\$165,046,838.00</u></b>	<b><u>\$188,344,526.00</u></b>	<b><u>\$23,297,688.00</u></b>

Below are the total 2021-22 General Fund revenues by major categories:

<u>General Fund Revenue</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
LCFF Sources	\$34,940,134.00	\$32,963,373.00	(\$1,976,761.00)
Federal Revenues	\$19,449,050.00	\$18,635,523.00	(\$813,527.00)
Other State Revenues	\$23,902,428.00	\$43,890,750.00	\$19,988,322.00
Other Local Revenues	\$86,755,226.00	\$92,854,880.00	\$6,099,654.00
Transfer In	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$0.00
Contribution to Restricted Resources	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total General Fund Revenues</b>	<b><u>\$165,046,838.00</u></b>	<b><u>\$188,344,526.00</u></b>	<b><u>\$23,297,688.00</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 2021-22 Local Control and Accountability Plan (LCAP) goals are:

- ◆ *Improve student engagement and attendance by decreasing truancy.*
- ◆ *Increase student learning through challenging and meaningful academic programs and consistent instructional practices across all school sites.*
- ◆ *Cultivate positive relationships and engagement between schools, students, parents & the community.*

### LCAP SUPPLEMENT

California's 2021 Budget Act, along with other historic state and federal acts, have provided local educational agencies (LEAs) with significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to **present** an update to the LEAs governing board or body. The intent of this update is to provide the governing board or body and the LEAs educational partners with a **point-in-time report** related to funding received through the 2021 Budget Act, which includes federal Elementary and Secondary School Emergency Relief (ESSER) III funds, as well as the implementation of the LCAP to date.

**GENERAL FUND EXPENDITURES continued...**

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 the 2021-22 Adopted Budget to the First Interim Financial Report. Comparisons from the 2021-22 Adopted Budget to the First Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts, and total expenditures, are on the next page.

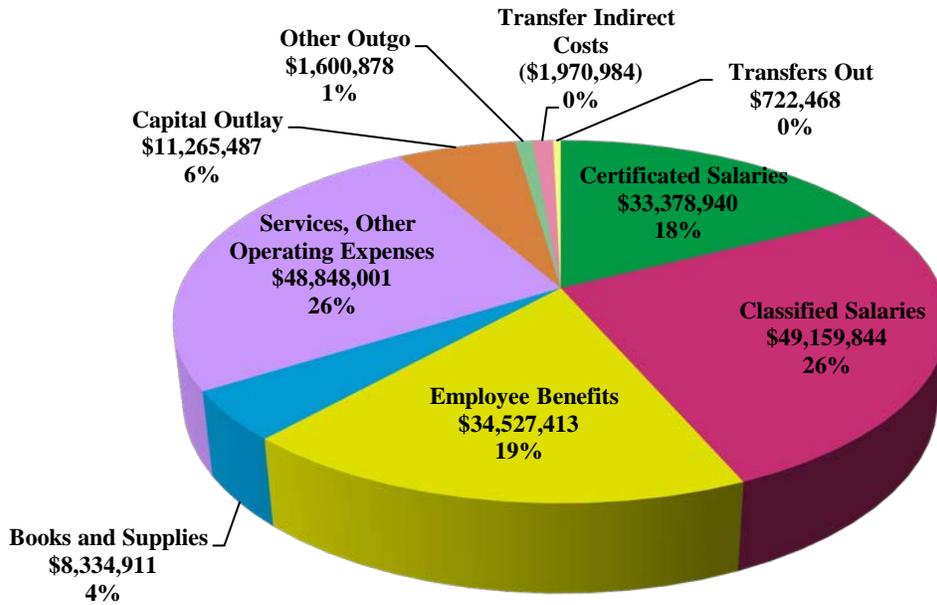
<u>Expenditure Categories</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
<b><u>Restricted</u></b>			
Certificated Salaries	\$21,700,410.00	\$23,581,389.00	\$1,880,979.00
Classified Salaries	\$28,254,338.00	\$31,018,964.00	\$2,764,626.00
Employee Benefits	\$21,979,331.00	\$22,937,753.00	\$958,422.00
Books and Supplies	\$3,541,518.00	\$5,734,854.00	\$2,193,336.00
Services, Other Operating Expenses	\$22,655,378.00	\$29,528,453.00	\$6,873,075.00
Capital Outlay	\$191,002.00	\$916,363.00	\$725,361.00
Other Outgo	\$80,298.00	\$80,299.00	\$1.00
Direct Support Indirect Costs	\$8,495,261.00	\$10,051,023.00	\$1,555,762.00
<b>Subtotal Restricted Expenditures</b>	<b>\$106,897,536.00</b>	<b>\$123,849,098.00</b>	<b>\$16,951,562.00</b>
Transfer Out/Other Sources	\$162,000.00	\$171,000.00	\$9,000.00
<b>Total General Fund Restricted Expenditures</b>	<b>\$107,059,536.00</b>	<b>\$124,020,098.00</b>	<b>\$16,960,562.00</b>
<b><u>Unrestricted</u></b>			
Certificated Salaries	\$9,183,854.00	\$9,797,551.00	\$613,697.00
Classified Salaries	\$17,086,336.00	\$18,140,880.00	\$1,054,544.00
Employee Benefits	\$11,381,952.00	\$11,589,660.00	\$207,708.00
Books and Supplies	\$1,657,543.00	\$2,600,057.00	\$942,514.00
Services, Other Operating Expenses	\$17,823,997.00	\$19,319,548.00	\$1,495,551.00
Capital Outlay	\$5,122,387.00	\$10,349,124.00	\$5,226,737.00
Other Outgo	\$515,125.00	\$1,520,579.00	\$1,005,454.00
Indirect Costs	(\$10,088,206.00)	(\$12,022,007.00)	(\$1,933,801.00)
<b>Subtotal Unrestricted Expenditures</b>	<b>\$52,682,988.00</b>	<b>\$61,295,392.00</b>	<b>\$8,612,404.00</b>
Transfer Out/Other Sources	\$324,545.00	\$551,468.00	\$226,923.00
<b>Total General Fund Unrestricted Expenditures</b>	<b>\$53,007,533.00</b>	<b>\$61,846,860.00</b>	<b>\$8,839,327.00</b>
<b>Total General Fund Expenditures</b>	<b>\$160,067,069.00</b>	<b>\$185,866,958.00</b>	<b>\$25,799,889.00</b>

Below are the total 2021-22 General Fund expenditures by major categories:

<u>General Fund Expenditures</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
Certificated Salaries	\$30,884,264.00	\$33,378,940.00	\$2,494,676.00
Classified Salaries	\$45,340,674.00	\$49,159,844.00	\$3,819,170.00
Employee Benefits	\$33,361,283.00	\$34,527,413.00	\$1,166,130.00
Books and Supplies	\$5,199,061.00	\$8,334,911.00	\$3,135,850.00
Services, Other Operating Expenses	\$40,479,375.00	\$48,848,001.00	\$8,368,626.00
Capital Outlay	\$5,313,389.00	\$11,265,487.00	\$5,952,098.00
Other Outgo	\$595,423.00	\$1,600,878.00	\$1,005,455.00
Transfer Indirect Costs	(\$1,592,945.00)	(\$1,970,984.00)	(\$378,039.00)
Transfers Out	\$486,545.00	\$722,468.00	\$235,923.00
<b>Total General Fund Expenditures</b>	<b>\$160,067,069.00</b>	<b>\$185,866,958.00</b>	<b>\$25,799,889.00</b>

GENERAL FUND EXPENDITURES continued...

## General Fund Expenditures



### LOTTERY

The California Lottery was approved by voters in November 1984. A minimum of 34% of lottery revenues is distributed to public schools and colleges. Each school district and county office of education 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 2021-22 Budget estimates are based on \$65.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$163.00 per ADA.

	<u>2021-2022</u> <u>Unaudited</u> <u>Beg. Balance</u>	<u>2021-2022</u> <u>Estimated</u> <u>Revenues</u>	<u>2021-2022</u> <u>Estimated</u> <u>Expenses</u>	<u>2021-2022</u> <u>Estimated</u> <u>Ending Balance</u>
<b><u>Lottery</u></b>				
<b><i>Restricted Lottery \$65.00 Per ADA</i></b>				
ROC/P COSP Instructional Program	\$98.07	\$0.00	\$0.00	\$98.07
Court/Camp Community Schools	\$442,808.34	\$96,207.00	\$112,076.00	\$426,939.34
Adults in Correction Facilities	\$76,904.49	\$6,527.00	\$6,527.00	\$76,904.49
Special Education	\$254,048.54	\$43,278.00	\$43,278.00	\$254,048.54
Venture Academy	\$119,783.96	\$117,541.00	\$155,000.00	\$82,324.96
one.Charter	\$34,385.85	\$48,951.00	\$42,198.00	\$41,138.85
<b><i>Subtotal Lottery - Restricted</i></b>	<b><u>\$928,029.25</u></b>	<b><u>\$312,504.00</u></b>	<b><u>\$359,079.00</u></b>	<b><u>\$881,454.25</u></b>
<b><i>Unrestricted Lottery \$163.00 Per ADA</i></b>				
Court/Camp Community Schools	\$140,388.83	\$122,581.00	\$174,581.00	\$88,388.83
ROC/P COSP Instructional Program	\$59,747.63	\$0.00	\$900.00	\$58,847.63
Adults in Correction Facilities	\$49,306.06	\$8,316.00	\$8,316.00	\$49,306.06
Special Education	\$162,558.55	\$55,142.00	\$55,142.00	\$162,558.55
Technology Support	\$447,843.68	\$186,040.00	\$213,224.00	\$420,659.68
Venture Academy	\$92,394.74	\$298,947.00	\$204,249.00	\$187,092.74
one.Charter	\$150,464.19	\$125,281.00	\$196,084.00	\$79,661.19
<b><i>Subtotal Lottery - Unrestricted</i></b>	<b><u>\$1,102,703.68</u></b>	<b><u>\$796,307.00</u></b>	<b><u>\$852,496.00</u></b>	<b><u>\$1,046,514.68</u></b>
<b><u>Grand Total Lottery</u></b>	<b><u>\$2,030,732.93</u></b>	<b><u>\$1,108,811.00</u></b>	<b><u>\$1,211,575.00</u></b>	<b><u>\$1,927,968.93</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 ChalleNGe offers a highly structured environment that promotes leadership, cooperation, and academic skills, while building self-esteem, pride, and confidence.

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

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

Court/Community Schools account for 10.70% of the General Fund expenditures. The detail of the Court/Community Schools revenues and expenditures are included in the Budget Summaries.

<u>Court/Community Schools - Resource 0240</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
Beginning Balance	\$788,841.04	\$1,536,057.31	\$747,216.27
Revenue	\$18,785,746.00	\$18,575,071.00	(\$210,675.00)
Expenses	(\$19,574,587.00)	(\$19,886,950.00)	(\$312,363.00)
<b>Estimated Ending Balances</b>	<b><u>\$0.04</u></b>	<b><u>\$224,178.31</u></b>	<b><u>\$224,178.27</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 6.48% of the General Fund expenditures.

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

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

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

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

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

**SPECIAL EDUCATION**

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

Programs offered by SJCOE 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 34.88% 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>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>Difference</u>
Beginning Balance	\$20,754,702.85	\$19,606,091.39	(\$1,148,611.46)
Revenue	\$61,173,629.00	\$64,721,235.00	\$3,547,606.00
Expenses	<u>(\$59,847,850.00)</u>	<u>(\$64,829,349.00)</u>	<u>(\$4,981,499.00)</u>
<b>Estimated Ending Balances</b>	<b><u>\$22,080,481.85</u></b>	<b><u>\$19,497,977.39</u></b>	<b><u>(\$2,582,504.46)</u></b>



**EDUCATIONAL SERVICES**

The Educational Services division 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 2021-22 Educational Services Team budgets with beginning balances, revenues, and expenditures:

<b><u>Educational Services - Team Budgets</u></b>	<b><u>2021-2022 Unaudited Beginning Balance</u></b>	<b><u>2021-2022 Estimated Revenues</u></b>	<b><u>2021-2022 Estimated Expenditures</u></b>	<b><u>2021-2022 Estimated Ending Balance</u></b>
Educational Services - Main	\$0.00	\$45,353.00	\$45,353.00	\$0.00
Educational Services - College & Career Readiness	\$0.00	\$37,619.00	\$37,619.00	\$0.00
Educational Services - Mathematics	\$0.00	\$687,801.00	\$687,801.00	\$0.00
Educational Services - Language & Literacy	\$0.00	\$748,225.00	\$748,225.00	\$0.00
Educational Services - School Support	\$194,475.77	\$63,000.00	\$62,971.00	\$194,504.77
Educational Services - State/Federal Programs	\$0.00	\$123,789.00	\$123,789.00	\$0.00
Educational Services - STEM	\$0.00	\$1,054,881.00	\$1,054,881.00	\$0.00
<b><u>Total Educational Services -Team Budgets</u></b>	<b><u>\$194,475.77</u></b>	<b><u>\$2,760,668.00</u></b>	<b><u>\$2,760,639.00</u></b>	<b><u>\$194,504.77</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 provides Head Start and Early Head Start services to approximately 1,754 children. The Head Start annual grant period is from February 1 to January 31. SJCOE reapplied for the next 5-year cycle of this grant, and on December 11, 2020, SJCOE was awarded the five-year project period of February 1, 2021, through January 31, 2026. The annual amount of \$24,981,459 covers the 2021-2022 grant year. The accounting for Head Start San Joaquin (HSSJ) is maintained in the Child Development Fund 12. The grant typically 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 provided 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 \$4,421,375 annual budget which, as an individual program of Education Services, is 2.38% of the General Fund expenditures.

## **ADMINISTRATIVE SERVICES**

Administrative Services supports the business of education. Many of these services are mandated by law, such as district budget reviews, review, and approval of LCAP, inter-district appeals, attendance accounting and teacher credentialing. County offices also help school districts save money by offering services such as payroll processing, group insurance plans, printing, and internet services.

The Human Resources Department provides programs with services from recruitment to retirement. The County Office conducts scheduled credential assignment monitoring and review for school districts and provides warrant verification services ensuring valid credential status for certificated staff throughout the county.

County Payroll Services processes payroll including retirement for SJCOE programs and all school districts and taxes for SJCOE and all districts except Stockton Unified and Lodi Unified. Payroll also provides special payroll assistance to two Direct Service School Districts.

**ADMINISTRATIVE SERVICES Continued...**

County Business Services provides budget, accounting, auditing, and payroll services to programs operated by SJCOE. Budget and Accounting provides salary projections, payments to vendors, financial reporting, fiscal oversight, audit compliance, and budget services to SJCOE programs.

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

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

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

**INTERFUND TRANSFERS**

The budget provides authority for certain interfund transfers. The updated interfund transfers from the 2021-22 Adopted Budget to First Interim Financial Report are listed below:

<u>Fund</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First 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 actuals expenditures.	<b>\$1,489,802.00</b>	<b>\$1,581,093.00</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>\$71,538.00</b>	<b>\$71,538.00</b>

**ENDING BALANCE ANALYSIS**

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

<u>General Fund Ending Balances</u>	<u>Estimated Beginning Balance</u>	<u>Surplus/ Deficit</u>	<u>Estimated Ending Balance</u>
<b>Restricted</b>	<b>\$38,406,818.30</b>	<b>\$8,687,051.00</b>	<b>\$47,093,869.30</b>
<b>Unrestricted</b>	<b>\$107,172,203.01</b>	<b>(\$6,209,483.00)</b>	<b>\$100,962,720.01</b>
<b>Total General Fund Ending Balances</b>	<b>\$145,579,021.31</b>	<b>\$2,477,568.00</b>	<b>\$148,056,589.31</b>

**ENDING BALANCE ANALYSIS continued...**

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

The General Fund is summarized below:

<b>General Fund Fund 01 &amp; Fund 02</b>	<b>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
<b>Beginning Balance</b>	<b>\$143,544,506.00</b>	<b>\$145,579,021.31</b>	<b>\$2,034,515.31</b>
<b>Revenue</b>	<b>\$165,046,838.00</b>	<b>\$188,344,526.00</b>	<b>\$23,297,688.00</b>
<b>Expenses</b>	<b>(\$160,067,069.00)</b>	<b>(\$185,866,958.00)</b>	<b>(\$25,799,889.00)</b>
<b>Ending Balance</b>	<b><u>\$148,524,275.00</u></b>	<b><u>\$148,056,589.31</u></b>	<b><u>(\$467,685.69)</u></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>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
<b>Beginning Balance</b>	<b>\$4,917,000.37</b>	<b>\$5,456,777.92</b>	<b>\$539,777.55</b>
<b>Revenue</b>	<b>\$8,458,588.00</b>	<b>\$8,561,667.00</b>	<b>\$103,079.00</b>
<b>Expenses</b>	<b>(\$8,942,979.00)</b>	<b>(\$9,464,601.00)</b>	<b>(\$521,622.00)</b>
<b>Ending Balance</b>	<b><u>\$4,432,609.37</u></b>	<b><u>\$4,553,843.92</u></b>	<b><u>\$121,234.55</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 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 which gives students a second chance to earn their high school diploma. The San Joaquin Building Futures Academy has moved under the one.Charter Academies in 2020-21, this program is a grade 9-12<sup>th</sup> academic program for high school diploma or GED, as well as career technical education certification in Construction Technology and Masonry.

**CHARTER SCHOOLS SPECIAL REVENUE FUND 09 continued...**

A summary of the two charters is listed below:

<b>Charter Schools Special Reserve Fund 09</b>	<b>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
Beginning Balance	\$8,891,120.00	\$9,008,320.64	\$117,200.64
Revenue	\$34,147,123.00	\$35,693,572.00	\$1,546,449.00
Expenses	<u>(\$33,265,787.00)</u>	<u>(\$35,651,067.00)</u>	<u>(\$2,385,280.00)</u>
<b>Ending Balance</b>	<b><u>\$9,772,456.00</u></b>	<b><u>\$9,050,825.64</u></b>	<b><u>(\$721,630.36)</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>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$57,874,029.00	\$67,865,344.00	\$9,991,315.00
Expenses	<u>(\$57,874,029.00)</u>	<u>(\$67,865,344.00)</u>	<u>(\$9,991,315.00)</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.

<b>Adults in Corrections Fund 11</b>	<b>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
Beginning Balance	\$12,885.00	\$60,639.05	\$47,754.05
Revenue	\$460,631.00	\$574,951.00	\$114,320.00
Expenses	<u>(\$460,631.00)</u>	<u>(\$631,861.00)</u>	<u>(\$171,230.00)</u>
<b>Ending Balance</b>	<b><u>\$12,885.00</u></b>	<b><u>\$3,729.05</u></b>	<b><u>(\$9,155.95)</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.

<b>Child Development Fund 12</b>	<b>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
Beginning Balance	\$2,088,307.00	\$2,774,683.75	\$686,376.75
Revenue	\$65,173,462.00	\$67,182,318.00	\$2,008,856.00
Expenses	<u>(\$65,180,752.00)</u>	<u>(\$67,189,608.00)</u>	<u>(\$2,008,856.00)</u>
<b>Ending Balance</b>	<b><u>\$2,081,017.00</u></b>	<b><u>\$2,767,393.75</u></b>	<b><u>\$686,376.75</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 County Board of Education established an Insurance Reserve Fund for property and liability insurance reserves for catastrophic losses.

<b>Property &amp; Liability Insurance Reserves Fund 67</b>	<b>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
Beginning Balance	\$617,616.28	\$667,573.80	\$49,957.52
Revenue	\$740.00	\$740.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Ending Balance</b>	<b><u>\$618,356.28</u></b>	<b><u>\$668,313.80</u></b>	<b><u>\$49,957.52</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 2021-22 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.

<b>Special Insurance Fund - Retiree Benefit Reserves Fund 67</b>	<b>2021-2022 Adopted Budget</b>	<b>2020-2021 First Interim</b>	<b>Difference</b>
Beginning Balance	\$1,520,569.03	\$1,555,180.96	\$34,611.93
Revenue	\$1,767,245.00	\$1,822,956.00	\$55,711.00
Expenses	<u>(\$667,581.00)</u>	<u>(\$827,330.00)</u>	<u>(\$159,749.00)</u>
<b>Ending Balance</b>	<b><u>\$2,620,233.03</u></b>	<b><u>\$2,550,806.96</u></b>	<b><u>(\$69,426.07)</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>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
Beginning Balance	\$2,138,185.31	\$2,222,754.76	\$84,569.45
Revenue	\$1,767,985.00	\$1,823,696.00	\$55,711.00
Expenses	<u>(\$667,581.00)</u>	<u>(\$827,330.00)</u>	<u>(\$159,749.00)</u>
<b>Ending Balance</b>	<b><u>\$3,238,589.31</u></b>	<b><u>\$3,219,120.76</u></b>	<b><u>(\$19,468.55)</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>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>	<b>Difference</b>
Beginning Balance	\$9,147,536.00	\$9,648,229.66	\$500,693.66
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>\$9,147,536.00</u></b>	<b><u>\$9,648,229.66</u></b>	<b><u>\$500,693.66</u></b>

**ALL FUNDS HISTORY**

Illustrated below is the summary of all funds for 2019-20 Audited Actuals through 2021-22 First Interim.

<b>All Funds</b>	<b>2019-2020 Audited Actuals</b>	<b>2020-2021 Unaudited Actuals</b>	<b>2021-2022 Adopted Budget</b>	<b>2021-2022 First Interim</b>
Beginning Balance	\$141,856,466.45	\$150,310,465.69	\$165,822,538.69	\$169,293,649.17
Revenue	\$272,456,473.18	\$286,654,018.99	\$324,470,068.00	\$361,484,407.00
<b>Total Resources</b>	<b><u>\$414,312,939.63</u></b>	<b><u>\$436,964,484.68</u></b>	<b><u>\$490,292,606.69</u></b>	<b><u>\$530,778,056.17</u></b>
Expenses	\$264,002,473.94	\$267,670,835.51	\$317,515,849.00	\$358,032,168.00
<b>Ending Balance</b>	<b><u>\$150,310,465.69</u></b>	<b><u>\$169,293,649.17</u></b>	<b><u>\$172,776,757.69</u></b>	<b><u>\$172,745,888.17</u></b>
<b>Total Expenditures &amp; Ending Balance</b>	<b><u>\$414,312,939.63</u></b>	<b><u>\$436,964,484.68</u></b>	<b><u>\$490,292,606.69</u></b>	<b><u>\$530,778,056.17</u></b>

**ENDING BALANCE ANALYSIS  
2021-2022 FIRST INTERIM  
FINANCIAL REPORT**

Line #	Description	Column A	Column B	Column C	Column D	Column E
		Audited Actuals Balance 6/30/2020	Unaudited Actuals Surplus or Deficit	Unaudited Actuals Balance 6/30/2021	Estimated Surplus or Deficit	Estimated Balance Budget 6/30/2022
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education County Program & Reserves	\$2,768,725.29	\$134,921.43	\$2,903,646.72	\$296,932.00	\$3,200,578.72
3	Sp Ed & SELPA Restricted Grants/Programs	\$10,719,475.28	\$2,667,464.16	\$13,386,939.44	\$196,796.00	\$13,583,735.44
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$12,597,458.56	\$4,220,566.66	\$16,818,025.22	\$9,126,978.00	\$25,945,003.22
6	<b>SUBTOTAL RESTRICTED PROGRAMS</b>	<b>\$26,085,659.13</b>	<b>\$7,022,952.25</b>	<b>\$33,108,611.38</b>	<b>\$9,620,706.00</b>	<b>\$42,729,317.38</b>
7	Designated Unrestricted Programs	\$81,446,728.95	\$6,007,101.37	\$87,453,830.32	(\$8,866,367.00)	\$78,587,463.32
8	Court/Community Schools Unrestricted Lottery	\$48,562.48	\$91,826.35	\$140,388.83	(\$52,000.00)	\$88,388.83
9	Special Education Unrestricted Lottery	\$109,540.48	\$53,018.07	\$162,558.55	\$0.00	\$162,558.55
10	CTE Unrestricted Lottery	\$102,956.03	\$6,097.66	\$109,053.69	(\$900.00)	\$108,153.69
11	Lottery - Technology Support	\$388,602.69	\$59,240.99	\$447,843.68	(\$27,184.00)	\$420,659.68
12	Revolving, Petty Cash	\$2,825.00	\$26,416.15	\$29,241.15	\$0.00	\$29,241.15
13	Designated Economic Uncertainties	\$2,667,853.24	(\$31,303.24)	\$2,636,550.00	\$891,498.00	\$3,528,048.00
14	Unrestricted Reserves	\$13,697,432.40	\$1,152,475.59	\$14,849,907.99	\$2,999,005.00	\$17,848,912.99
15	QZAB Qualified Zone Academy Bond #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	QZAB Qualified Zone Academy Bond #2	\$944,647.34	\$31,275.88	\$975,923.22	(\$975,923.00)	\$0.22
17	QZAB Qualified Zone Academy Bond #3	\$416,667.75	(\$208,333.17)	\$208,334.58	(\$208,333.00)	\$1.58
18	<b>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES</b>	<b>\$99,825,816.36</b>	<b>\$7,187,815.65</b>	<b>\$107,013,632.01</b>	<b>(\$6,240,204.00)</b>	<b>\$100,773,428.01</b>
19	<b>TOTAL GENERAL FUND (CDE SACS Financial Reports)</b>	<b>\$125,911,475.49</b>	<b>\$14,210,767.90</b>	<b>\$140,122,243.39</b>	<b>\$3,380,502.00</b>	<b>\$143,502,745.39</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	\$4,861,530.37	\$436,676.55	\$5,298,206.92	(\$933,655.00)	\$4,364,551.92
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$153,610.00	\$4,961.00	\$158,571.00	\$30,721.00	\$189,292.00
22	<b>TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)</b>	<b>\$5,015,140.37</b>	<b>\$441,637.55</b>	<b>\$5,456,777.92</b>	<b>(\$902,934.00)</b>	<b>\$4,553,843.92</b>
23	<b>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</b>	<b>\$30,947,189.50</b>	<b>\$7,459,628.80</b>	<b>\$38,406,818.30</b>	<b>\$8,687,051.00</b>	<b>\$47,093,869.30</b>
24	<b>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES FUND 01 + FUND 02</b>	<b>\$99,979,426.36</b>	<b>\$7,192,776.65</b>	<b>\$107,172,203.01</b>	<b>(\$6,209,483.00)</b>	<b>\$100,962,720.01</b>
25	<b>TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)</b>	<b>\$130,926,615.86</b>	<b>\$14,652,405.45</b>	<b>\$145,579,021.31</b>	<b>\$2,477,568.00</b>	<b>\$148,056,589.31</b>
<b>OTHER FUNDS</b>						
26	Charter Fund (Fund 09)	\$7,177,869.56	\$1,830,451.08	\$9,008,320.64	\$42,505.00	\$9,050,825.64
27	Special Education Pass-Through Fund (Fund 10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Adults in Corrections (Fund 11)	\$59,382.30	\$1,256.75	\$60,639.05	(\$56,910.00)	\$3,729.05
29	Child Development Fund (Fund 12)	\$2,075,303.42	\$699,380.33	\$2,774,683.75	(\$7,290.00)	\$2,767,393.75
30	County School Facilities (Fund 35)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Special Insurance Fund (Fund 67)	\$1,570,671.31	\$652,083.45	\$2,222,754.76	\$996,366.00	\$3,219,120.76
32	Retiree Benefit Trust Fund (Fund 71)	\$8,500,623.24	\$1,147,606.42	\$9,648,229.66	\$0.00	\$9,648,229.66
33	<b>TOTAL ALL FUNDS</b>	<b>\$150,310,465.69</b>	<b>\$18,983,183.48</b>	<b>\$169,293,649.17</b>	<b>\$3,452,239.00</b>	<b>\$172,745,888.17</b>

**ALL FUNDS REVENUE/EXPENDITURE SUMMARY  
2021-2022 FIRST INTERIM**

	<b><u>2021-2022 Budget</u></b>	<b><u>2021-2022 First Interim</u></b>
<b>Beginning Balance All Funds July 1st</b>	<b>\$165,822,538.69</b>	<b>\$169,293,649.17</b>
<b><u>REVENUES</u></b>		
General Fund 01	\$156,588,250.00	\$179,782,859.00
Teachers College of SJ Fund 02	\$8,458,588.00	\$8,561,667.00
Charter Fund 09	\$34,147,123.00	\$35,693,572.00
Special Education Pass Thru Fund 10	\$57,874,029.00	\$67,865,344.00
Adults In Corrections Fund 11	\$460,631.00	\$574,951.00
Child Development Fund 12	\$65,173,462.00	\$67,182,318.00
Special Insurance Fund 67	\$1,767,985.00	\$1,823,696.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
<b>Subtotal All Funds Revenues</b>	<b>\$324,470,068.00</b>	<b>\$361,484,407.00</b>
<b>Total Beginning Balance and Revenue All Funds</b>	<b>\$490,292,606.69</b>	<b>\$530,778,056.17</b>
<b><u>EXPENDITURES</u></b>		
General Fund 01	\$151,124,090.00	\$176,402,357.00
Teachers College of SJ Fund 02	\$8,942,979.00	\$9,464,601.00
Charter Fund 09	\$33,265,787.00	\$35,651,067.00
Special Education Pass Thru Fund 10	\$57,874,029.00	\$67,865,344.00
Adults In Corrections Fund 11	\$460,631.00	\$631,861.00
Child Development Fund 12	\$65,180,752.00	\$67,189,608.00
Special Insurance Fund 67	\$667,581.00	\$827,330.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
<b>Subtotal All Funds Expenditures</b>	<b>\$317,515,849.00</b>	<b>\$358,032,168.00</b>
Estimated Ending Balance General Fund	\$144,091,665.49	\$143,502,745.39
Estimated Ending Balance All Other Funds	\$28,685,092.20	\$29,243,142.78
<b>Estimated Ending Balance All Funds June 30th</b>	<b>\$172,776,757.69</b>	<b>\$172,745,888.17</b>
<b>Total Expenditures and Estimated Ending Balance All Funds</b>	<b>\$490,292,606.69</b>	<b>\$530,778,056.17</b>

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$744,023.00	\$744,023.00	\$744,023.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$252,845.00	\$252,845.00	\$252,845.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$42,596,456.00	\$42,596,456.00	\$0.00	\$42,596,456.00	2
4	Special Education - Charter Decline Adjustment Reserve	6500	1013	\$1,461,826.00	\$1,033,721.00	\$2,495,547.00	\$0.00	\$2,495,547.00	2
5	Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$0.00	\$0.00	\$2,243,500.00	-\$2,243,500.00	2
6	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$835,791.00	\$835,791.00	\$25,701,255.00	-\$24,865,464.00	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	\$800,000.00	-\$800,000.00	\$0.00	\$0.00	\$0.00	2
9	Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$0.00	\$0.00	\$7,872,873.00	-\$7,872,873.00	2
10	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$392,818.59	\$63,211.00	\$456,029.59	\$0.00	\$456,029.59	2
11	Special Education - Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$1,154,039.00	-\$1,154,039.00	2
12	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$817,709.00	-\$817,709.00	2

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
13	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$3,173,876.00	-\$3,173,876.00	2
14	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$2,053,463.00	-\$2,053,463.00	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 - DIS - Designated Instructional Services	6500	2050	\$0.00	\$0.00	\$0.00	\$230,315.00	-\$230,315.00	2
17	Special Education - Infants	6510	1040	\$0.00	\$265,623.00	\$265,623.00	\$265,623.00	\$0.00	2
<b>Total by Ending Balance Line</b>				\$2,903,646.72	\$44,806,453.00	\$47,710,099.72	\$44,509,521.00	\$3,200,578.72	2
18	SELPA - Special Education Local Plan Area - Young Adult Recycling	0000	2205	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	3
19	Special Education- ESSA - Every Student Succeed Act School Improvements - CSI - Comprehensive Support Improvement FY 19/20	3182	1353	\$0.00	\$85,391.00	\$85,391.00	\$85,391.00	\$0.00	3
20	Special Education - ESSA - Every Student Succeed Act School Improvement - CSI - Comprehensive Support Improvement FY 20/21	3182	1356	\$0.00	\$177,547.00	\$177,547.00	\$177,547.00	\$0.00	3
21	Special Education - ESSERII - Elementary and Secondary School Emergency Relief	3212	1360	\$0.00	\$1,101,187.00	\$1,101,187.00	\$1,101,187.00	\$0.00	3
22	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief	3213	1361	\$0.00	\$161,506.00	\$161,506.00	\$161,506.00	\$0.00	3
23	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunity - State Reserve	3216	1363	\$0.00	\$155,101.00	\$155,101.00	\$155,101.00	\$0.00	3

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
24	Special Education - ELO - Expanded Learning Opportunities GEERII - Governor's Emergency Education Relief	3217	1364	\$0.00	\$35,591.00	\$35,591.00	\$35,591.00	\$0.00	3
25	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunities - State Reserve Emergency Needs	3218	1365	\$0.00	\$17,199.00	\$17,199.00	\$17,199.00	\$0.00	3
26	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunities - State Reserve Learning Loss	3219	1366	\$0.00	\$137,687.00	\$137,687.00	\$137,687.00	\$0.00	3
27	Special Education - Preschool Local Entitlements	3310	1100	\$0.00	\$376,588.00	\$376,588.00	\$376,588.00	\$0.00	3
28	SELPA - Special Education Local Planning Area Federal Preschool Grant	3315	2100	\$0.00	\$72,920.00	\$72,920.00	\$72,920.00	\$0.00	3
29	SELPA - Special Education Local Planning Area Federal Preschool Grant Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00	3
30	SELPA - Special Education Local Planning Area - Mental Health Part B - IDEA - Individuals with Disabilities Education Allocation - ADA - Average Daily Attendance	3327	2324	\$0.00	\$816,086.00	\$816,086.00	\$816,086.00	\$0.00	3
31	SELPA - Special Education Local Planning Area Preschool Staff Development	3345	2120	\$0.00	\$3,512.00	\$3,512.00	\$3,512.00	\$0.00	3
32	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3
33	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution - COVID-19	3395	2189	\$0.00	\$55,592.00	\$55,592.00	\$55,592.00	\$0.00	3
34	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	\$0.00	\$17,777.00	\$17,777.00	\$17,777.00	\$0.00	3
35	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2220	\$0.00	\$9,497.00	\$9,497.00	\$9,497.00	\$0.00	3

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
36	Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting Systems FY 20/21	4203	1351	\$0.00	\$18,452.00	\$18,452.00	\$18,452.00	\$0.00	3
37	Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting System FY 21/22	4203	1357	\$0.00	\$23,517.00	\$23,517.00	\$23,517.00	\$0.00	3
38	Special Education - Educator Effectiveness	6266	1459	\$0.00	\$1,039,385.00	\$1,039,385.00	\$1,039,385.00	\$0.00	3
39	Special Education - Lottery Restricted	6300	1026	\$254,048.54	\$43,278.00	\$297,326.54	\$43,278.00	\$254,048.54	3
40	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$870,434.19	\$957,835.00	\$1,828,269.19	\$685,935.00	\$1,142,334.19	3
41	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$7,708,704.19	\$1,180,620.00	\$8,889,324.19	\$1,050,075.00	\$7,839,249.19	3
42	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$1,056,601.74	\$480,276.00	\$1,536,877.74	\$445,754.00	\$1,091,123.74	3
43	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	\$1,056,092.11	\$720,413.00	\$1,776,505.11	\$539,188.00	\$1,237,317.11	3
44	SELPA - Special Education Local Planning Area Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
45	SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	\$84,645.80	\$425,539.00	\$510,184.80	\$404,734.00	\$105,450.80	3
46	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6512	3209	\$161,477.68	\$0.00	\$161,477.68	\$89,598.00	\$71,879.68	3
47	Special Education - Infant Discretionary	6515	1112	\$0.00	\$369.00	\$369.00	\$369.00	\$0.00	3

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
48	SELPA - Special Education Local Planning Area Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00	3
49	SELPA - Special Education Local Planning Area - Dispute Prevention and Dispute Resolution	6536	2224	\$0.00	\$1,195,923.00	\$1,195,923.00	\$1,195,923.00	\$0.00	3
50	Special Education - Learning Recovery Support	6537	1424	\$0.00	\$563,422.00	\$563,422.00	\$73,225.00	\$490,197.00	3
51	Special Education - VAFS - Venture Academy Family of Schools - Learning Recovery	6537	3217	\$0.00	\$95,999.00	\$95,999.00	\$0.00	\$95,999.00	3
52	Special Education - COSP - County Operated Schools and Programs - Learning Recovery Support	6537	3219	\$0.00	\$50,857.00	\$50,857.00	\$0.00	\$50,857.00	3
53	Special Education - Mental Health Services - Prop 98	6546	1326	\$0.00	\$814,249.00	\$814,249.00	\$814,249.00	\$0.00	3
54	SELPA - Special Education Local Planning Area - State Mental Health-Related Services	6546	2326	\$948,147.29	\$601,920.00	\$1,550,067.29	\$1,225,981.00	\$324,086.29	3
55	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6546	3215	\$52,274.47	\$34,530.00	\$86,804.47	\$34,590.00	\$52,214.47	3
56	Special Education - VAFS Venture Academy Family of Schools - Mental Health Services	6546	3216	\$52,844.13	\$65,180.00	\$118,024.13	\$57,565.00	\$60,459.13	3
57	Special Education - ELO - Expanded Learning Opportunity State Funded	7425	1359	\$132,169.55	\$0.00	\$132,169.55	\$132,170.00	-\$0.45	3
58	Special Education - ELO - Expanded Learning Opportunity Paraprofessional Staff	7426	1358	\$233,805.48	\$0.00	\$233,805.48	\$233,805.00	\$0.48	3
59	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$46,688.56	\$15,000.00	\$61,688.56	\$15,000.00	\$46,688.56	3

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
60	SELPA - Special Education Local Planning Area 504 Training	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05	3
61	SELPA - Special Education Local Planning Area - PENT - Positive Environments Network of Trainers	9010	2166	\$32,641.80	\$23,100.00	\$55,741.80	\$23,100.00	\$32,641.80	3
62	SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium	9010	2170	\$81,354.71	\$23,500.00	\$104,854.71	\$23,500.00	\$81,354.71	3
63	SELPA - Special Education Local Planning Area - Autism Forum	9010	2175	\$5,352.17	\$3,100.00	\$8,452.17	\$3,100.00	\$5,352.17	3
64	SELPA - Special Education Local Planning Area Workability Region 4	9010	2202	\$773.80	\$0.00	\$773.80	\$221.00	\$552.80	3
65	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	\$597,041.18	\$175,896.00	\$772,937.18	\$182,850.00	\$590,087.18	3
<b>Total by Ending Balance Line</b>				\$13,386,939.44	\$12,195,543.00	\$25,582,482.44	\$11,998,747.00	\$13,583,735.44	3
66	COSP - County Operated Schools and Programs - Title I Part A Basic Grant	3010	3349	\$0.00	\$1,096,533.00	\$1,096,533.00	\$1,096,533.00	\$0.00	5
67	COSP - County Operated Schools and Programs - Title I Low Income/Neglected	3010	3351	\$0.00	\$46,216.00	\$46,216.00	\$46,216.00	\$0.00	5
68	COSP - County Operated Schools and Programs - Title I Part D Delinquent/Neglected	3025	3350	\$0.00	\$422,749.00	\$422,749.00	\$422,749.00	\$0.00	5
69	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$887.00	-\$887.00	5
70	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$2,868.00	-\$2,868.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
71	Migrant Education - Banta	3060	6025	\$0.00	\$0.00	\$0.00	\$100.00	-\$100.00	5
72	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$8,730.00	-\$8,730.00	5
73	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$2,196.00	-\$2,196.00	5
74	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$8,930.00	-\$8,930.00	5
75	Migrant Education - Administration	3060	6080	\$0.00	\$3,441,237.00	\$3,441,237.00	\$577,864.00	\$2,863,373.00	5
76	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$194,632.00	-\$194,632.00	5
77	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$107,934.00	-\$107,934.00	5
78	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$91,843.00	-\$91,843.00	5
79	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$203,732.00	-\$203,732.00	5
80	Migrant Education - Identification and Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$413,472.00	-\$413,472.00	5
81	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$90,558.00	-\$90,558.00	5
82	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$1,157,074.00	-\$1,157,074.00	5

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
83	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$5,620.00	-\$5,620.00	5
84	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$386,885.00	-\$386,885.00	5
85	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$12,327.00	-\$12,327.00	5
86	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$175,585.00	-\$175,585.00	5
87	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$182.00	-\$182.00	5
88	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$379.00	-\$379.00	5
89	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$19,265.00	-\$19,265.00	5
90	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$386.00	-\$386.00	5
91	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$1,718.00	-\$1,718.00	5
92	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$865,241.00	\$865,241.00	\$38,017.00	\$827,224.00	5
93	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$200,195.00	-\$200,195.00	5
94	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$17,402.00	-\$17,402.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
95	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$43,597.00	-\$43,597.00	5
96	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$409,631.00	-\$409,631.00	5
97	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$44,210.00	-\$44,210.00	5
98	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$2,411.00	-\$2,411.00	5
99	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$23,848.00	-\$23,848.00	5
100	Migrant Education - Summer School Leadership	3061	6098	\$0.00	\$0.00	\$0.00	\$64,000.00	-\$64,000.00	5
101	Migrant Education - School Readiness	3110	6021	\$0.00	\$114,897.00	\$114,897.00	\$114,897.00	\$0.00	5
102	COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	\$0.00	\$355,094.00	\$355,094.00	\$355,094.00	\$0.00	5
103	COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20	3182	3359	\$0.00	\$26,647.00	\$26,647.00	\$26,647.00	\$0.00	5
104	COE - County Office of Education - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3183	6390	\$0.00	\$329,986.00	\$329,986.00	\$329,986.00	\$0.00	5
105	COE - County Office of Education - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement Carryover	3183	6391	\$0.00	\$38,402.00	\$38,402.00	\$38,402.00	\$0.00	5
106	CARES - Coronavirus Aid, Relief, and Economic Security Act ESSERF - Elementary and Secondary School Emergency Relief Funds	3210	5253	\$0.00	\$504,982.00	\$504,982.00	\$504,982.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
107	COSP - County Operated Schools and Programs - ESSERII Elementary & Secondary School Emergency Relief	3212	3473	\$0.00	\$955,771.00	\$955,771.00	\$955,771.00	\$0.00	5
108	General Fund ESSERIII - Elementary and Secondary School Emergency Relief	3213	5257	\$0.00	\$3,261,019.00	\$3,261,019.00	\$3,261,019.00	\$0.00	5
109	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3214	3469	\$0.00	\$123,438.00	\$123,438.00	\$123,438.00	\$0.00	5
110	Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	\$0.00	\$177,833.00	\$177,833.00	\$177,833.00	\$0.00	5
111	VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	\$0.00	\$188,294.00	\$188,294.00	\$188,294.00	\$0.00	5
112	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	5
113	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$58,787.00	\$58,787.00	\$58,787.00	\$0.00	5
114	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	\$0.00	\$119,102.00	\$119,102.00	\$119,102.00	\$0.00	5
115	COSP- County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	\$0.00	\$18,701.00	\$18,701.00	\$18,701.00	\$0.00	5
116	Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium	4203	6112	\$0.00	\$6,212.00	\$6,212.00	\$6,212.00	\$0.00	5
117	Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium Carryover	4203	6113	\$0.00	\$451.00	\$451.00	\$451.00	\$0.00	5
118	Title III Regional English Learner Specialist	4204	6117	\$0.00	\$106,749.00	\$106,749.00	\$106,749.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
119	COSP - County Operated Schools and Programs - Child Nutrition / Food Service	5310	3690	\$0.00	\$486,583.00	\$486,583.00	\$486,583.00	\$0.00	5
120	COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act	5630	3431	\$0.00	\$266,657.00	\$266,657.00	\$266,657.00	\$0.00	5
121	ARP I - American Recovery Plan - Homeless Program	5632	3939	\$0.00	\$236,609.00	\$236,609.00	\$236,609.00	\$0.00	5
122	COPS School Violence Prevention Program	5810	5718	\$0.00	\$191,112.00	\$191,112.00	\$191,112.00	\$0.00	5
123	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$35,902.00	\$35,902.00	\$35,902.00	\$0.00	5
124	DOL 8 - Department of Labor - YouthBuild of San Joaquin	5810	6270	\$0.00	\$701,911.00	\$701,911.00	\$701,911.00	\$0.00	5
125	STOP School Violence	5810	6355	\$0.00	\$664,595.00	\$664,595.00	\$664,595.00	\$0.00	5
126	ASES - After School Education and Safety - Transitional	6010	6371	\$0.00	\$2,695,361.00	\$2,695,361.00	\$2,695,361.00	\$0.00	5
127	ASES - After School Education and Safety - Transitional Carryover	6010	6373	\$0.00	\$258,525.00	\$258,525.00	\$258,525.00	\$0.00	5
128	COSP - County Operated Schools and Programs - Educator Effectiveness	6266	3453	\$0.00	\$691,680.00	\$691,680.00	\$0.00	\$691,680.00	5
129	Court/Community Schools - Lottery Restricted	6300	3006	\$442,808.34	\$96,207.00	\$539,015.34	\$112,076.00	\$426,939.34	5
130	ROC/P - Regional Occupation Center Program - Lottery Restricted - Instructional Programs	6300	4096	\$98.07	\$0.00	\$98.07	\$0.00	\$98.07	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
131	Adults In Corrections - Lottery Restricted Transfer	6300	4102	\$76,904.49	\$6,527.00	\$83,431.49	\$6,527.00	\$76,904.49	5
132	ROC/P - Regional Occupation Center Program - Direct Support Professional Training	6355	4051	\$35,889.08	\$50,000.00	\$85,889.08	\$51,174.00	\$34,715.08	5
133	Community - CTE - Career Technical Education - Revenue	6371	4001	\$0.00	\$118,730.00	\$118,730.00	\$118,730.00	\$0.00	5
134	CTEIC - Career Technical Education Incentive Grant	6387	6596	\$0.00	\$14,325.00	\$14,325.00	\$14,325.00	\$0.00	5
135	Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	\$0.00	5
136	Strong Workforce Program	6388	6597	\$0.00	\$95,709.00	\$95,709.00	\$95,709.00	\$0.00	5
137	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	\$2,239,321.53	\$842,005.00	\$3,081,326.53	\$807,865.00	\$2,273,461.53	5
138	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$3,594,947.71	\$1,361,857.00	\$4,956,804.71	\$1,562,461.00	\$3,394,343.71	5
139	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,045.00	\$51,045.00	\$51,045.00	\$0.00	5
140	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	5
141	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	\$0.00	\$102,388.00	\$102,388.00	\$102,388.00	\$0.00	5
142	TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	\$0.00	\$103,387.00	\$103,387.00	\$103,387.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
143	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$40,398.00	\$40,398.00	\$40,398.00	\$0.00	5
144	California Learn Community for School Success	7085	3458	\$41,543.11	\$94,400.00	\$135,943.11	\$135,943.00	\$0.11	5
145	CELP - California Environmental Literacy Project	7135	6212	\$0.00	\$8,376.00	\$8,376.00	\$8,376.00	\$0.00	5
146	CELP - California Environmental Literacy Project	7135	7212	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	5
147	Classified School Employee Professional Development Block Grant	7311	5097	\$72,218.00	\$0.00	\$72,218.00	\$0.00	\$72,218.00	5
148	Foster Youth Services	7366	3935	\$0.00	\$589,337.00	\$589,337.00	\$589,337.00	\$0.00	5
149	AB130 Direct Services for Foster Youth Funds	7366	3938	\$0.00	\$845,197.00	\$845,197.00	\$845,197.00	\$0.00	5
150	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	\$0.00	\$223,058.00	\$223,058.00	\$223,058.00	\$0.00	5
151	General Fund In Person Learning Grant	7422	5256	\$0.00	\$1,783,488.00	\$1,783,488.00	\$1,783,488.00	\$0.00	5
152	COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded	7425	3472	\$1,159,750.57	\$0.00	\$1,159,750.57	\$1,159,751.00	-\$0.43	5
153	AB86 Safe Schools for All	7428	6353	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	5
154	COE - County Office of Education - COVID Mitigation for Counties	7430	5258	\$0.00	\$12,134,121.00	\$12,134,121.00	\$0.00	\$12,134,121.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
155	STRS - State Teachers Retirement System - On Behalf	7690	0099	\$0.00	\$2,549,028.00	\$2,549,028.00	\$2,549,028.00	\$0.00	5
156	SARC - School Accountability Report Card - Prototype	7810	5028	\$0.00	\$306,864.00	\$306,864.00	\$306,864.00	\$0.00	5
157	State of California Oral Health	7810	5049	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
158	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5
159	LCFF - Local Control Funding Formula - Evaluation Rubrics for LCAP - Local Control and Accountability	7810	5053	\$0.00	\$154,000.00	\$154,000.00	\$154,000.00	\$0.00	5
160	Prop 68 - Fremont Street Facility Enhancements	7810	5278	\$0.00	\$124,650.00	\$124,650.00	\$124,650.00	\$0.00	5
161	Prop 68 - Equipment Acquisition for Conservation and Restoration Initiatives	7810	5279	\$0.00	\$146,505.00	\$146,505.00	\$146,505.00	\$0.00	5
162	Forestry Corps	7810	5280	\$0.00	\$1,098,000.00	\$1,098,000.00	\$1,098,000.00	\$0.00	5
163	ATP - Active Transportation Program - Bicycle/Pedestrian Path Improvement @ S/B SR-99 Wilson Way	7810	5281	\$0.00	\$28,117.00	\$28,117.00	\$28,117.00	\$0.00	5
164	Pre-Corps Training Program - DJJ - Division of Juvenile Justice	7810	5282	\$0.00	\$862,567.00	\$862,567.00	\$862,567.00	\$0.00	5
165	CMD - Corpmember Development	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5
166	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$571,428.00	\$571,428.00	\$571,428.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
167	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$357,142.00	\$357,142.00	\$357,142.00	\$0.00	5
168	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$142,857.00	\$142,857.00	\$142,857.00	\$0.00	5
169	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund	7810	5292	\$0.00	\$698,664.00	\$698,664.00	\$698,664.00	\$0.00	5
170	ATP - Active Transportation Program - American Legion Park Improvement Plan	7810	5298	\$0.00	\$142,857.00	\$142,857.00	\$142,857.00	\$0.00	5
171	School Communications Interoperability Grant Program	7810	5726	\$0.00	\$81,149.00	\$81,149.00	\$81,149.00	\$0.00	5
172	CalRecycle California Conservation Corps E-Waste Carryover	7810	6251	\$0.00	\$323,573.00	\$323,573.00	\$323,573.00	\$0.00	5
173	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$186,344.00	\$186,344.00	\$186,344.00	\$0.00	5
174	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$74,049.00	\$74,049.00	\$74,049.00	\$0.00	5
175	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$376,084.00	\$376,084.00	\$376,084.00	\$0.00	5
176	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	\$0.00	\$380,467.00	\$380,467.00	\$380,467.00	\$0.00	5
177	Prop 68 Oak Park Phase II	7810	6281	\$0.00	\$173,189.00	\$173,189.00	\$173,189.00	\$0.00	5
178	ATP - Active Transportation Program - Oak Park Trail Construction	7810	6282	\$0.00	\$142,857.00	\$142,857.00	\$142,857.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
179	FRWDB - Fresno Regional Workforce Development Board SB1 Valley Build	7810	6297	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	5
180	GDSH - Growth Development Sexual Health	7810	6331	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	5
181	DWR - Department of Water Resources - Water Education Learning Packets	7810	7164	\$0.00	\$14,500.00	\$14,500.00	\$14,500.00	\$0.00	5
182	Routine Maintenance and Repair Requirement	8150	5701	\$0.00	\$1,912,790.00	\$1,912,790.00	\$1,912,790.00	\$0.00	5
183	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	\$84,773.16	\$0.00	\$84,773.16	\$6,632.00	\$78,141.16	5
184	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	\$0.00	\$194,417.00	\$194,417.00	\$194,417.00	\$0.00	5
185	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	\$84,567.11	\$0.00	\$84,567.11	\$84,567.00	\$0.11	5
186	COSP County Operated Schools and Programs - HSA Humans Services Agency - Mary Graham Shelter Art Program	9010	3470	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	5
187	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court	9010	3471	\$0.00	\$161,248.00	\$161,248.00	\$161,248.00	\$0.00	5
188	COSP - County Operated Schools and Programs - California Apprenticeship Initiative Grant	9010	3498	\$0.00	\$34,223.00	\$34,223.00	\$34,223.00	\$0.00	5
189	VAFS - Venture Academy Family of Schools - Fundraising Activities	9010	3804	\$121,420.85	\$162,000.00	\$283,420.85	\$171,000.00	\$112,420.85	5
190	HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$0.00	\$154,231.00	\$154,231.00	\$154,231.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
191	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$308,022.00	\$308,022.00	\$308,022.00	\$0.00	5
192	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$398,118.00	\$398,118.00	\$398,118.00	\$0.00	5
193	CTE- Expansion	9010	4212	\$514,408.92	\$15,231.00	\$529,639.92	\$292,831.00	\$236,808.92	5
194	CAI - California Apprenticeship Initiative Grant	9010	4213	\$0.00	\$250,590.00	\$250,590.00	\$250,590.00	\$0.00	5
195	Tulare Online Advertisement	9010	5022	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	5
196	Tulare Digital Platform	9010	5024	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00	\$0.00	5
197	CodeStack	9010	5025	\$4,347,202.60	\$7,902,433.00	\$12,249,635.60	\$9,348,117.00	\$2,901,518.60	5
198	Code Camp	9010	5056	\$0.00	\$320,302.00	\$320,302.00	\$320,302.00	\$0.00	5
199	CREEC - California regional Environmental Education Community Amendment - Network Website	9010	5058	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	5
200	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	\$12.12	\$0.00	\$12.12	\$0.00	\$12.12	5
201	Canine Services Consortium	9010	5208	\$879.73	\$7,700.00	\$8,579.73	\$7,700.00	\$879.73	5
202	Miscellaneous Recycling Revenues	9010	5287	\$193,144.82	\$40,000.00	\$233,144.82	\$40,000.00	\$193,144.82	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
203	SJVAPCD - San Joaquin Valley Air Pollution Control District	9010	5722	\$0.00	\$45,098.00	\$45,098.00	\$45,098.00	\$0.00	5
204	Threat Assessment	9010	5723	\$3,685.16	\$23,000.00	\$26,685.16	\$23,000.00	\$3,685.16	5
205	Childhood Literacy Mini Grant	9010	6052	\$3,993.85	\$0.00	\$3,993.85	\$3,994.00	-\$0.15	5
206	Assessment Administration	9010	6069	\$380,614.76	\$0.00	\$380,614.76	\$380,615.00	-\$0.24	5
207	TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	\$73,487.75	\$0.00	\$73,487.75	\$6,743.00	\$66,744.75	5
208	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	\$11,507.33	\$0.00	\$11,507.33	\$0.00	\$11,507.33	5
209	PGIM - Prudential Global Investment Management	9010	6256	\$0.00	\$7,292.00	\$7,292.00	\$7,292.00	\$0.00	5
210	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$23,896.44	\$252,780.00	\$276,676.44	\$252,780.00	\$23,896.44	5
211	Natural Resources Fee For Services	9010	6268	\$706,109.45	\$956,885.00	\$1,662,994.45	\$1,016,721.00	\$646,273.45	5
212	MyPath	9010	6274	\$1,702.33	\$1,702.00	\$3,404.33	\$1,702.00	\$1,702.33	5
213	Sonora Fee for Service	9010	6276	\$35,049.66	\$104,912.00	\$139,961.66	\$76,559.00	\$63,402.66	5
214	College and Career	9010	6299	\$148,263.42	\$0.00	\$148,263.42	\$9,296.00	\$138,967.42	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
215	Behavioral Health Services – State	9010	6350	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	5
216	Contracted Nursing Services	9010	6352	\$78,237.63	\$267,501.00	\$345,738.63	\$293,132.00	\$52,606.63	5
217	Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover	9010	6368	\$0.00	\$61,649.00	\$61,649.00	\$61,649.00	\$0.00	5
218	Continuous Improvement and Support	9010	6386	\$1,988,025.01	\$1,833,333.00	\$3,821,358.01	\$1,798,075.00	\$2,023,283.01	5
219	SUMS - Scaling-Up Multi-Tiered System of Support Statewide	9010	6389	\$0.00	\$47,128.00	\$47,128.00	\$47,128.00	\$0.00	5
220	Medi-Cal Comprehensive Health	9010	6511	\$59,737.44	\$1,765,213.00	\$1,824,950.44	\$1,765,213.00	\$59,737.44	5
221	HSA - Human Services Agency - Food Service Certification	9010	6594	\$774.63	\$0.00	\$774.63	\$0.00	\$774.63	5
222	Student Events	9010	7135	\$0.00	\$261,059.00	\$261,059.00	\$261,059.00	\$0.00	5
223	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	\$224.77	\$5,600.00	\$5,824.77	\$5,600.00	\$224.77	5
224	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	\$0.00	\$39,879.00	\$39,879.00	\$39,879.00	\$0.00	5
225	DWAS - Dinner With a Scientist	9010	7181	\$3,782.44	\$0.00	\$3,782.44	\$0.00	\$3,782.44	5
226	DSSP - Delta Sierra Science Project CSMP - California Science and Math Project	9010	7187	\$0.00	\$27,568.00	\$27,568.00	\$27,568.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
227	Artists in Schools	9010	7248	\$45,298.15	\$200,000.00	\$245,298.15	\$196,120.00	\$49,178.15	5
228	Music Services	9010	7270	\$6,079.69	\$2,940.00	\$9,019.69	\$4,220.00	\$4,799.69	5
229	Health/Physical Education	9010	7300	\$30,100.59	\$7,000.00	\$37,100.59	\$10,758.00	\$26,342.59	5
230	21st Century CLC - Community Learning Centers Extra	9010	7317	\$194,768.05	\$0.00	\$194,768.05	\$66,877.00	\$127,891.05	5
231	COE - County Office of Education Foundation Administration	9010	7430	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
232	COE - County Office of Education - Foundation Award - Mock Trial	9010	7431	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	5
233	COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	5
234	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5
235	COE - County Office of Education - Foundation Award - Science Fair	9010	7434	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	5
236	COE - County Office of Education - Foundation Award - Science Olympiad	9010	7435	\$0.00	\$9,250.00	\$9,250.00	\$9,250.00	\$0.00	5
237	COE - County Office of Education - Foundation Award - Spelling Bee	9010	7437	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5
238	COE - County Office of Education - Foundation Award - Performing Arts and Honor Concerts	9010	7465	\$0.00	\$2,750.00	\$2,750.00	\$2,750.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
239	COE - County Office of Education - Foundation Award - Math Olympiad	9010	7466	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	5
240	COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed	9010	7468	\$0.00	\$12,700.00	\$12,700.00	\$12,700.00	\$0.00	5
241	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
242	Legal Services	9010	8000	\$0.42	\$63,000.00	\$63,000.42	\$63,000.00	\$0.42	5
243	AmeriCorps Carryover	9012	6269	\$0.00	\$53,607.00	\$53,607.00	\$53,607.00	\$0.00	5
244	Worknet - Youth Education Services	9012	6275	\$0.00	\$800,000.00	\$800,000.00	\$800,000.00	\$0.00	5
245	AmeriCorps	9012	6289	\$0.00	\$146,500.00	\$146,500.00	\$146,500.00	\$0.00	5
246	Behavioral Health Services – Federal	9012	6351	\$0.00	\$842,130.00	\$842,130.00	\$842,130.00	\$0.00	5
247	CalHOPE Student Support - CalMHSA - California Mental Health Services Authority with Sacramento County Office of Education	9012	6392	\$0.00	\$60,403.00	\$60,403.00	\$60,403.00	\$0.00	5
248	ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education - CSLA - California Schools Leadership Academy	9012	6396	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5
249	STEAM - Science, Technology, Engineering, Arts and Mathematics HUB	9012	7151	\$0.00	\$24,116.00	\$24,116.00	\$24,116.00	\$0.00	5
250	DSSP - Delta Sierra Science Project	9012	7192	\$0.00	\$28,333.00	\$28,333.00	\$28,333.00	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
251	Redevelopment	9019	5800	\$0.00	\$252,126.00	\$252,126.00	\$252,126.00	\$0.00	5
252	Migrant Ed - Regular District - Lodi	9060	6094	\$0.00	\$316,928.00	\$316,928.00	\$316,928.00	\$0.00	5
253	Migrant Ed - Summer District - Lodi	9061	6094	\$0.00	\$39,014.00	\$39,014.00	\$39,014.00	\$0.00	5
<b>Total by Ending Balance Line</b>				\$16,818,025.22	\$67,765,923.00	\$84,583,948.22	\$58,638,945.00	\$25,945,003.22	5
254	Budget Stabilization	0000	0002	\$45,493,085.00	\$0.00	\$45,493,085.00	\$0.00	\$45,493,085.00	7
255	Special Education - One-Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$0.00	\$102,218.97	7
256	LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	\$6,596.63	\$0.00	\$6,596.63	\$0.00	\$6,596.63	7
257	LCFF - Local Control Funding Formula Implementation Materials and Supplies - Special Education	0000	1402	\$24,534.47	\$0.00	\$24,534.47	\$0.00	\$24,534.47	7
258	Special Education - Instructional Assistant Recruitment	0000	1804	\$22,327.36	\$0.00	\$22,327.36	\$2,509.00	\$19,818.36	7
259	Special Education - Local Solutions Grant	0000	1805	\$0.00	\$60,614.00	\$60,614.00	\$60,614.00	\$0.00	7
260	COSP - County Operated Schools and Programs - Fundraising	0000	3007	\$172.83	\$0.00	\$172.83	\$31.00	\$141.83	7
261	COSP - County Operated Schools and Programs - LCFF Local Funding Formula Implementation Materials and Supplies	0000	3527	\$263,187.57	\$109,527.00	\$372,714.57	\$111,027.00	\$261,687.57	7

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
262	VAFS - Venture Academy Family of Schools - Early College High School Reserve	0000	3865	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	7
263	Apprenticeship	0000	4205	\$2,782,175.22	\$4,779,087.00	\$7,561,262.22	\$4,819,948.00	\$2,741,314.22	7
264	LCAP - Local Control and Accountability Program Program and Fiscal Oversight	0000	5003	\$721,583.92	\$0.00	\$721,583.92	\$295,750.00	\$425,833.92	7
265	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$541,779.42	\$0.00	\$541,779.42	\$0.00	\$541,779.42	7
266	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$2,677,536.35	\$2,968,046.00	\$5,645,582.35	\$3,014,643.00	\$2,630,939.35	7
267	Classified Employee Teacher of the Year	0000	5044	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	7
268	Transworld Plant Development	0000	5067	\$119,388.26	\$0.00	\$119,388.26	\$119,388.00	\$0.26	7
269	WEC - Wentworth Educational Center - Solar Panels	0000	5068	\$1,314,361.19	\$52,663.00	\$1,367,024.19	\$228,910.00	\$1,138,114.19	7
270	Transition Budget	0000	5080	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	7
271	Sky Mountain Preliminary Planning Installment Request #1	0000	5084	\$26,999.69	-\$26,999.00	\$0.69	\$0.00	\$0.69	7
272	Sky Mountain Preliminary Planning Installment Request #2	0000	5085	\$0.00	\$3,493,470.00	\$3,493,470.00	\$3,493,470.00	\$0.00	7
273	Special Education - Discretionary	0000	5096	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
274	Copying Services	0000	5110	\$561,063.84	\$0.00	\$561,063.84	-\$38,300.00	\$599,363.84	7
275	CodeStack Relocation	0000	5134	\$3,909,199.08	\$0.00	\$3,909,199.08	\$11,000.00	\$3,898,199.08	7
276	McFall Planning	0000	5136	\$683,450.00	\$0.00	\$683,450.00	\$0.00	\$683,450.00	7
277	Conservation Corps Building	0000	5137	\$25,283.00	\$0.00	\$25,283.00	\$0.00	\$25,283.00	7
278	WEC - Wentworth Educational Center Building Expenses	0000	5140	\$127,817.93	\$0.00	\$127,817.93	\$3,848.00	\$123,969.93	7
279	Nelson Center Facilities Building Expenses	0000	5150	\$8,468.76	\$200,000.00	\$208,468.76	\$200,000.00	\$8,468.76	7
280	Lycoming Building Expenses	0000	5154	\$0.00	\$52,713.00	\$52,713.00	\$52,713.00	\$0.00	7
281	VAFS - Venture Academy Family of Schools - Building Expenses	0000	5160	\$1,419,600.24	\$34,593.00	\$1,454,193.24	\$1,454,193.00	\$0.24	7
282	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$889,000.00	\$889,000.00	\$889,000.00	\$0.00	7
283	Venture II Building Expenses	0000	5175	\$1,840,438.73	\$0.00	\$1,840,438.73	\$1,503,510.00	\$336,928.73	7
284	CTEC - Career and Technical Education Center Building Expenses	0000	5180	\$1,491,699.03	\$0.00	\$1,491,699.03	\$0.00	\$1,491,699.03	7
285	Miscellaneous Building Expenses	0000	5186	\$1,180,730.00	-\$675,600.00	\$505,130.00	\$0.00	\$505,130.00	7

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
286	TCSJ – Teacher’s College of San Joaquin Building Expenses	0000	5190	\$407,662.06	\$75,600.00	\$483,262.06	\$483,262.00	\$0.06	7
287	Federal Building - Court/Community Schools	0000	5193	\$866.00	\$337,571.00	\$338,437.00	\$338,437.00	\$0.00	7
288	Mandated Costs	0000	5206	\$2,829,871.10	\$260,931.00	\$3,090,802.10	\$0.00	\$3,090,802.10	7
289	Unemployment	0000	5210	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	7
290	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	7
291	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	\$0.00	\$22,893.00	\$22,893.00	\$22,893.00	\$0.00	7
292	Information Technology - Core Support	0000	5216	\$0.00	\$1,096,039.00	\$1,096,039.00	\$1,096,039.00	\$0.00	7
293	Information Technology - Communications/Security	0000	5217	\$0.00	\$846,580.00	\$846,580.00	\$846,580.00	\$0.00	7
294	Information Technology - Administration	0000	5218	\$0.00	\$345,708.00	\$345,708.00	\$345,708.00	\$0.00	7
295	Information Technology - Administration/Hardware	0000	5220	\$26,959.88	\$127,878.00	\$154,837.88	\$130,878.00	\$23,959.88	7
296	Information Technology - Administration/Technical	0000	5225	\$16,867.51	\$114,067.00	\$130,934.51	\$122,275.00	\$8,659.51	7
297	Information Technology - Administration/User Support	0000	5230	\$0.00	\$392,587.00	\$392,587.00	\$392,587.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
298	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,060.00	\$3,060.00	\$3,060.00	\$0.00	7
299	Vehicle Maintenance	0000	5702	\$1,300,179.49	\$17,900.00	\$1,318,079.49	\$79,010.00	\$1,239,069.49	7
300	Migrant Unallowable Expenses	0000	5880	\$0.00	\$357.00	\$357.00	\$357.00	\$0.00	7
301	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	\$0.00	\$300,000.00	\$300,000.00	\$17,432.00	\$282,568.00	7
302	SJCOE - San Joaquin County Office of Education Professional Development for Classified Employees	0000	6051	\$0.00	\$4,300.00	\$4,300.00	\$4,300.00	\$0.00	7
303	State Seal of Bilitery	0000	6126	\$0.00	\$9,162.00	\$9,162.00	\$9,162.00	\$0.00	7
304	Science Conference	0000	6144	\$17,318.42	\$0.00	\$17,318.42	\$0.00	\$17,318.42	7
305	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$38,549.65	\$0.00	\$38,549.65	\$0.00	\$38,549.65	7
306	ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$0.00	\$92,854.00	\$92,854.00	\$92,854.00	\$0.00	7
307	Education Services - Main	0000	6800	\$0.00	\$45,353.00	\$45,353.00	\$45,353.00	\$0.00	7
308	Education Services - Science	0000	6810	\$0.00	\$1,054,881.00	\$1,054,881.00	\$1,054,881.00	\$0.00	7
309	Education Services - State/Federal Programs	0000	6820	\$0.00	\$123,789.00	\$123,789.00	\$123,789.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
310	Education Services - School Support	0000	6825	\$194,475.77	\$63,000.00	\$257,475.77	\$62,971.00	\$194,504.77	7
311	Education Services - Mathematics	0000	6845	\$0.00	\$687,801.00	\$687,801.00	\$687,801.00	\$0.00	7
312	Education Services - Multilingual	0000	6850	\$0.00	\$748,225.00	\$748,225.00	\$748,225.00	\$0.00	7
313	Education Services - College and Career Readiness	0000	6866	\$0.00	\$37,619.00	\$37,619.00	\$37,619.00	\$0.00	7
314	Fab Lab	0000	7109	\$0.00	\$239,433.00	\$239,433.00	\$239,433.00	\$0.00	7
315	Star Lab	0000	7110	\$6,618.81	\$0.00	\$6,618.81	\$0.00	\$6,618.81	7
316	California State Elementary Spelling Bee	0000	7142	\$23,944.88	\$11,875.00	\$35,819.88	\$11,955.00	\$23,864.88	7
317	Tech Summit	0000	7150	\$12,761.23	\$2,700.00	\$15,461.23	\$2,700.00	\$12,761.23	7
318	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	\$214,283.12	\$206,617.00	\$420,900.12	\$403,236.00	\$17,664.12	7
319	Sky Mountain Camp	0000	7204	\$881,737.74	\$1,565,025.00	\$2,446,762.74	\$1,705,668.00	\$741,094.74	7
320	Math Olympiad	0000	7214	\$4,222.34	\$0.00	\$4,222.34	\$4,222.00	\$0.34	7
321	Emergency Preparedness	0000	7350	\$0.00	\$26,398.00	\$26,398.00	\$26,398.00	\$0.00	7

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
322	MAA - Medi-Cal Administrative Agency - General Administration	0000	7900	\$1,126,557.51	-\$169,575.00	\$956,982.51	\$0.00	\$956,982.51	7
323	COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	\$358,518.15	\$0.00	\$358,518.15	\$20,025.00	\$338,493.15	7
324	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	\$39,602.74	\$0.00	\$39,602.74	\$2,100.00	\$37,502.74	7
325	Special Education - MAA - Medi-Cal Administrative Agency -Special Education	0000	7903	\$684,578.78	\$0.00	\$684,578.78	\$50,000.00	\$634,578.78	7
326	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	\$38,446.53	\$0.00	\$38,446.53	\$2,211.00	\$36,235.53	7
327	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$0.00	\$169,575.00	\$169,575.00	\$169,575.00	\$0.00	7
328	SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10%	0000	7908	\$98,745.03	\$0.00	\$98,745.03	\$0.00	\$98,745.03	7
329	Cal-Safe - California School Aged Family Education - Childcare & Development Services	0092	7010	\$7,387.97	\$0.00	\$7,387.97	\$332.00	\$7,055.97	7A
330	Court/Camps - Instructional Program	0240	3010	\$0.00	\$507,720.00	\$507,720.00	-\$434,280.00	\$942,000.00	7D
331	Community Schools - Instructional Program	0240	3020	\$1,536,057.31	\$18,062,724.00	\$19,598,781.31	\$9,784,236.00	\$9,814,545.31	7C
332	Community Schools - CTE - Career Technical Education	0240	3021	\$0.00	\$0.00	\$0.00	\$460,444.00	-\$460,444.00	7C
333	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	\$0.00	\$150,000.00	\$150,000.00	\$781,905.00	-\$631,905.00	7C

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
334	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$107,607.00	-\$107,607.00	7C
335	Community Schools - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$547,567.00	-\$547,567.00	7C
336	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$256,907.00	-\$256,907.00	7C
337	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$40,140.00	-\$40,140.00	7D
338	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,588,071.00	-\$2,588,071.00	7C
339	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$380,736.00	-\$380,736.00	7D
340	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$162,216.00	-\$162,216.00	7C
341	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$35,609.00	-\$35,609.00	7D
342	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,373.00	-\$165,373.00	\$0.00	-\$165,373.00	7C
343	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$9,311.00	-\$9,311.00	7C
344	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$3,481.00	-\$3,481.00	7D
345	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,658,854.00	-\$1,658,854.00	7C

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
346	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$273,620.00	-\$273,620.00	7D
347	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$397,047.00	-\$397,047.00	7C
348	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$208,414.00	-\$208,414.00	7D
349	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$490,393.00	-\$490,393.00	7B
350	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$20,000.00	\$20,000.00	\$1,982,483.00	-\$1,962,483.00	7C
351	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$0.00	\$0.00	\$152,189.00	-\$152,189.00	7B
352	PAR - Peer Assistance Review - Administration	0271	5004	\$8,975.22	\$0.00	\$8,975.22	\$0.00	\$8,975.22	7A
353	Williams Case Settlement	0385	7285	\$53,325.79	\$89,421.00	\$142,746.79	\$80,855.00	\$61,891.79	7A
354	CTE - Career Technical Education - Staff Development Buyback	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
355	Special Education - Deferred Maintenance	0620	1711	\$2,190,740.80	\$302,065.00	\$2,492,805.80	\$863,000.00	\$1,629,805.80	7A
356	Special Education - Deferred Maintenance Technology	0620	1712	\$23,204.64	\$11,602.00	\$34,806.64	\$0.00	\$34,806.64	7A
357	COSP - County Operated Schools and Programs - Deferred Maintenance	0620	3711	\$2,214,152.34	\$250,979.00	\$2,465,131.34	\$540,000.00	\$1,925,131.34	7A

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
358	COSP - County Operated Schools and Programs - Deferred Maintenance Technology	0620	3712	\$59,416.90	\$29,082.00	\$88,498.90	\$0.00	\$88,498.90	7A
359	General Fund - Deferred Maintenance	0620	5711	\$6,597,792.85	\$478,513.00	\$7,076,305.85	\$2,472,030.00	\$4,604,275.85	7A
360	General Fund - Deferred Maintenance Technology	0620	5712	\$96,000.00	\$48,000.00	\$144,000.00	\$0.00	\$144,000.00	7A
361	Special Education - Transportation	0724	1650	\$0.00	\$7,289,816.00	\$7,289,816.00	\$7,289,816.00	\$0.00	7
<b>Total by Ending Balance Line</b>				\$87,453,830.32	\$48,284,366.00	\$135,738,196.32	\$57,150,733.00	\$78,587,463.32	7
362	COSP - County Operated Schools and Programs - Lottery Unrestricted	1100	3005	\$140,388.83	\$122,581.00	\$262,969.83	\$174,581.00	\$88,388.83	8
<b>Total by Ending Balance Line</b>				\$140,388.83	\$122,581.00	\$262,969.83	\$174,581.00	\$88,388.83	8
363	Special Education - Lottery Unrestricted	1100	1025	\$162,558.55	\$55,142.00	\$217,700.55	\$55,142.00	\$162,558.55	9
<b>Total by Ending Balance Line</b>				\$162,558.55	\$55,142.00	\$217,700.55	\$55,142.00	\$162,558.55	9
364	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	\$59,747.63	\$0.00	\$59,747.63	\$900.00	\$58,847.63	10
365	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	\$49,306.06	\$8,316.00	\$57,622.06	\$8,316.00	\$49,306.06	10
<b>Total by Ending Balance Line</b>				\$109,053.69	\$8,316.00	\$117,369.69	\$9,216.00	\$108,153.69	10

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
366	Lottery Unrestricted - Technology Support	1100	5005	\$447,843.68	\$186,040.00	\$633,883.68	\$213,224.00	\$420,659.68	11
<i>Total by Ending Balance Line</i>				\$447,843.68	\$186,040.00	\$633,883.68	\$213,224.00	\$420,659.68	11
367	Revolving Cash	0000	0000	\$29,241.15	\$0.00	\$29,241.15	\$0.00	\$29,241.15	12
<i>Total by Ending Balance Line</i>				\$29,241.15	\$0.00	\$29,241.15	\$0.00	\$29,241.15	12
368	Economic Uncertainties	0000	0000	\$2,636,550.00	\$891,498.00	\$3,528,048.00	\$0.00	\$3,528,048.00	13
<i>Total by Ending Balance Line</i>				\$2,636,550.00	\$891,498.00	\$3,528,048.00	\$0.00	\$3,528,048.00	13
369	Revolving Cash	0000	0000	-\$29,241.15	\$0.00	-\$29,241.15	\$0.00	-\$29,241.15	14
370	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$6,346,721.00	\$6,346,721.00	\$0.00	\$6,346,721.00	14
371	Economic Uncertainties	0000	0000	-\$2,636,550.00	-\$891,498.00	-\$3,528,048.00	\$0.00	-\$3,528,048.00	14
372	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$11,214,703.00	\$11,214,703.00	\$11,229,102.00	-\$14,399.00	14
373	Miscellaneous Revenue	0000	5001	\$17,828,886.04	-\$22,220,529.00	-\$4,391,642.96	\$59,209.00	-\$4,450,851.96	14
374	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$3,292,131.00	\$3,292,131.00	\$0.00	\$3,292,131.00	14

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
375	Superintendent and Board	0000	5010	\$0.00	\$224,567.00	\$224,567.00	\$224,567.00	\$0.00	14
376	School District Organization	0000	5040	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	14
377	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	14
378	Tuition Reimbursement Program	0000	5042	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	14
379	Leadership Training	0000	5059	\$0.00	\$30,730.00	\$30,730.00	\$30,730.00	\$0.00	14
380	Research and Grant Development	0000	5060	\$0.00	\$390,313.00	\$390,313.00	\$390,313.00	\$0.00	14
381	Administrative Services	0000	5071	\$0.00	\$186,490.00	\$186,490.00	\$186,490.00	\$0.00	14
382	Equity Training	0000	5093	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	14
383	Student Administrative Support Services	0000	5095	\$0.00	\$44,987.00	\$44,987.00	\$44,987.00	\$0.00	14
384	Georgetown Operations Budget	0000	5132	\$0.00	\$117,990.00	\$117,990.00	\$0.00	\$117,990.00	14
385	Fremont Street Operations	0000	5133	\$0.00	\$131,678.00	\$131,678.00	\$0.00	\$131,678.00	14
386	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$573,456.00	\$573,456.00	\$573,456.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
387	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$451,103.00	\$451,103.00	\$451,103.00	\$0.00	14
388	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$0.00	\$352,463.00	\$352,463.00	\$352,463.00	\$0.00	14
389	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	\$0.00	\$576,943.00	\$576,943.00	\$0.00	\$576,943.00	14
390	Excel Operations Expenses	0000	5184	\$0.00	\$628,299.00	\$628,299.00	\$16,200.00	\$612,099.00	14
391	CTEC - Career and Technical Education Center Operations Budget	0000	5185	\$0.00	\$552,683.00	\$552,683.00	\$344,218.00	\$208,465.00	14
392	Venture II - Operations Budget	0000	5191	\$0.00	\$466,921.00	\$466,921.00	\$23,000.00	\$443,921.00	14
393	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
394	Business Services	0000	5200	\$0.00	\$695,869.00	\$695,869.00	\$695,869.00	\$0.00	14
395	Indirect	0000	5201	\$0.00	\$0.00	\$0.00	-\$14,770,063.00	\$14,770,063.00	14
396	Legal - COE - County Office of Education	0000	5203	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	14
397	Legal - COVID-19	0000	5204	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	14
398	Technology/Administration Budget	0000	5205	\$0.00	\$2,109,613.00	\$2,109,613.00	\$2,109,613.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
399	Personnel External Services	0000	5300	\$0.00	\$194,365.00	\$194,365.00	\$194,365.00	\$0.00	14
400	Credentialing Services	0000	5310	\$4,470.58	\$7,544.00	\$12,014.58	\$12,014.00	\$0.58	14
401	Fingerprinting	0000	5315	\$0.00	\$69,262.00	\$69,262.00	\$69,262.00	\$0.00	14
402	Teacher Recruitment	0000	5321	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	14
403	SJCOE - San Joaquin County Office of Education ID Badges	0000	5322	\$0.00	\$13,500.00	\$13,500.00	\$13,500.00	\$0.00	14
404	Bus Driver Training	0000	5323	\$0.00	\$15,804.00	\$15,804.00	\$15,804.00	\$0.00	14
405	Maintenance and Operations	0000	5700	\$0.00	\$800,147.00	\$800,147.00	\$800,147.00	\$0.00	14
406	Routine Maintenance and Repair Requirement	0000	5701	\$0.00	-\$1,912,790.00	-\$1,912,790.00	-\$1,912,790.00	\$0.00	14
407	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
408	Property and Liability Losses	0000	5705	\$0.00	\$66,000.00	\$66,000.00	\$66,000.00	\$0.00	14
409	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
410	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
411	Risk Management	0000	5720	\$0.00	\$25,500.00	\$25,500.00	\$25,500.00	\$0.00	14
412	Workers' Compensation	0000	5721	\$0.00	\$9,630.00	\$9,630.00	\$9,630.00	\$0.00	14
413	Curriculum Services	0000	6050	\$0.00	\$47,192.00	\$47,192.00	\$47,192.00	\$0.00	14
414	Early Childhood	0000	6220	\$0.00	\$19,829.00	\$19,829.00	\$19,829.00	\$0.00	14
415	Academic Decathlon	0000	7120	\$0.00	\$31,501.00	\$31,501.00	\$31,501.00	\$0.00	14
416	Academic Pentathlon	0000	7130	\$0.00	\$17,949.00	\$17,949.00	\$17,949.00	\$0.00	14
417	Spelling Bee	0000	7140	\$0.00	\$2,483.00	\$2,483.00	\$2,483.00	\$0.00	14
418	Administration Student Events Projects	0000	7141	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	14
419	Science Fair	0000	7200	\$0.00	\$5,944.00	\$5,944.00	\$5,944.00	\$0.00	14
420	Science Olympiad	0000	7210	\$0.00	\$29,485.00	\$29,485.00	\$29,485.00	\$0.00	14
421	Countywide Music Coordination	0000	7260	\$0.00	\$134,728.00	\$134,728.00	\$134,728.00	\$0.00	14
422	Mock Trial	0000	7400	\$0.00	\$31,342.00	\$31,342.00	\$31,342.00	\$0.00	14

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
423	Public Information Officer	0000	7610	\$0.00	\$474,967.00	\$474,967.00	\$474,967.00	\$0.00	14
<b>Total by Ending Balance Line</b>				\$14,849,907.99	\$5,440,314.00	\$20,290,221.99	\$2,441,309.00	\$17,848,912.99	14
424	QZAB - Qualified Zone Academy Bond #2	0000	5019	\$975,923.22	\$24,077.00	\$1,000,000.22	\$1,000,000.00	\$0.22	16
<b>Total by Ending Balance Line</b>				\$975,923.22	\$24,077.00	\$1,000,000.22	\$1,000,000.00	\$0.22	16
425	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$208,334.58	\$2,606.00	\$210,940.58	\$210,939.00	\$1.58	17
<b>Total by Ending Balance Line</b>				\$208,334.58	\$2,606.00	\$210,940.58	\$210,939.00	\$1.58	17
<b>Total by Fund</b>				\$140,122,243.39	\$179,782,859.00	\$319,905,102.39	\$176,402,357.00	\$143,502,745.39	17
426	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$30,721.00	-\$30,721.00	\$0.00	-\$30,721.00	20
427	Intrepid Grant - Fund 02	9010	5989	\$0.00	\$124,059.00	\$124,059.00	\$124,059.00	\$0.00	20
428	Teachers College of San Joaquin - Fund 02	9010	6006	\$5,298,206.92	\$7,847,892.00	\$13,146,098.92	\$8,750,826.00	\$4,395,272.92	20
<b>Total by Ending Balance Line</b>				\$5,298,206.92	\$7,941,230.00	\$13,239,436.92	\$8,874,885.00	\$4,364,551.92	20
429	Economic Uncertainties - Fund 02	0000	0000	\$158,571.00	\$30,721.00	\$189,292.00	\$0.00	\$189,292.00	21A

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
430	TCSJ - Teachers College of San Joaquin Residency Grant Fund 02	0000	5991	\$0.00	\$509,716.00	\$509,716.00	\$509,716.00	\$0.00	21
431	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>				\$158,571.00	\$620,437.00	\$779,008.00	\$589,716.00	\$189,292.00	21
<b>Total by Fund</b>				\$5,456,777.92	\$8,561,667.00	\$14,018,444.92	\$9,464,601.00	\$4,553,843.92	21
432	VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09	0000	3548	\$0.00	\$0.00	\$0.00	\$316,590.00	-\$316,590.00	26
433	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$5,472,893.89	\$16,209,879.00	\$21,682,772.89	\$15,540,057.00	\$6,142,715.89	26
434	VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09	0000	3802	\$0.00	\$15,000.00	\$15,000.00	\$68,428.00	-\$53,428.00	26
435	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$233,895.00	-\$233,895.00	26
436	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	\$0.00	\$171,000.00	\$171,000.00	\$171,000.00	\$0.00	26
437	VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09	0000	7906	\$25,060.58	\$1,843.00	\$26,903.58	\$23,069.00	\$3,834.58	26
438	one.Charter - Fund 09	0000	8100	\$2,498,932.35	\$7,736,600.00	\$10,235,532.35	\$7,588,054.00	\$2,647,478.35	26
439	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$860,808.00	\$860,808.00	\$860,808.00	\$0.00	26

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
440	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	\$92,394.74	\$298,947.00	\$391,341.74	\$204,249.00	\$187,092.74	26
441	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	\$150,464.19	\$125,281.00	\$275,745.19	\$196,084.00	\$79,661.19	26
442	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	\$0.00	\$3,768,235.00	\$3,768,235.00	\$3,768,235.00	\$0.00	26
443	one.Charter - Education Protection Account - Fund 09	1400	8100	\$0.00	\$1,380,502.00	\$1,380,502.00	\$1,380,502.00	\$0.00	26
444	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	\$0.00	\$356,891.00	\$356,891.00	\$356,891.00	\$0.00	26
445	one.Charter - ESSA - Every Student Succeed Act - CSI Comprehensive Support and Improvement - Fund 09	3182	8118	\$0.00	\$179,560.00	\$179,560.00	\$179,560.00	\$0.00	26
446	VAFS - Venture Academy Family of Schools - ESSERII Elementary and Secondary School Emergency Relief - Fund 09	3212	3871	\$0.00	\$1,050,324.00	\$1,050,324.00	\$1,050,324.00	\$0.00	26
447	VAFS - Venture Academy Family of Schools - ESSERIII Elementary and Secondary School Emergency Relief - Fund 09	3213	3872	\$0.00	\$927,981.00	\$927,981.00	\$927,981.00	\$0.00	26
448	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERII - Elementary and Secondary School Emergency Relief - State Reserve - Fund 09	3216	3874	\$0.00	\$192,898.00	\$192,898.00	\$192,898.00	\$0.00	26
449	one.Charter - ELO - Expanded Learning Opportunities ESSERII - Elementary and Secondary School Emergency Relief - State Reserve - Fund 09	3216	8123	\$0.00	\$94,568.00	\$94,568.00	\$94,568.00	\$0.00	26
450	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - GEERII - Governor's Emergency Education Relief - Fund 09	3217	3875	\$0.00	\$44,264.00	\$44,264.00	\$44,264.00	\$0.00	26
451	one.Charter - ELO - Expanded Learning Opportunities GEERII - Governor's Emergency Education Relief - Fund 09	3217	8124	\$0.00	\$21,701.00	\$21,701.00	\$21,701.00	\$0.00	26

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
452	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief - Fund 09	3218	3876	\$0.00	\$125,654.00	\$125,654.00	\$125,654.00	\$0.00	26
453	one.Charter - ELO - Expanded Learning Opportunities ESSERIII - Elementary and Secondary School Emergency Relief - State Reserve Emergency Needs - Fund 09	3218	8125	\$0.00	\$61,602.00	\$61,602.00	\$61,602.00	\$0.00	26
454	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief State Reserve Learning Loss Fund 09	3219	3877	\$0.00	\$216,611.00	\$216,611.00	\$216,611.00	\$0.00	26
455	one.Charter - ELO - Expanded Learning Opportunities ESSERIII - Elementary and Secondary School Emergency Relief - State Reserve Learning Loss - Fund 09	3219	8126	\$0.00	\$106,193.00	\$106,193.00	\$106,193.00	\$0.00	26
456	VAFS - Venture Academy Family of Schools - Educator Effectiveness - Fund 09	6266	3858	\$0.00	\$297,312.00	\$297,312.00	\$0.00	\$297,312.00	26
457	one.Charter - Educator Effectiveness - Fund 09	6266	8114	\$0.00	\$182,779.00	\$182,779.00	\$36,556.00	\$146,223.00	26
458	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	\$119,783.96	\$117,541.00	\$237,324.96	\$155,000.00	\$82,324.96	26
459	one.Charter - Lottery Restricted - Fund 09	6300	8106	\$34,385.85	\$48,951.00	\$83,336.85	\$42,198.00	\$41,138.85	26
460	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunity - Fund 09	7425	3870	\$322,501.95	\$0.00	\$322,501.95	\$322,501.00	\$0.95	26
461	one.Charter - ELO - Expanded Learning Opportunity - Fund 09	7425	8122	\$15,713.90	\$0.00	\$15,713.90	\$15,713.00	\$0.90	26
462	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunity - Paraprofessionals - Fund 09	7426	3869	\$130,124.00	\$0.00	\$130,124.00	\$125,991.00	\$4,133.00	26
463	one.Charter - ELO - Expanded Learning Opportunity Paraprofessionals - Fund 09	7426	8121	\$53,734.00	\$0.00	\$53,734.00	\$53,180.00	\$554.00	26

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
464	STRS - State Teachers Retirement System - On Behalf - Fund 09	7690	0099	\$0.00	\$1,000,647.00	\$1,000,647.00	\$1,000,647.00	\$0.00	26
465	VAFS - Venture Academy Family of Schools - New Energy Academy - PG&E - Pacific Gas & Electric Grant - San Joaquin Fund 09	9010	3842	\$9,172.57	\$0.00	\$9,172.57	\$9,172.00	\$0.57	26
466	VAFS - Venture Academy Family of Schools - Venture Bus - Fund 09	9010	3844	\$45,968.03	\$0.00	\$45,968.03	\$23,701.00	\$22,267.03	26
467	VAFS - Venture Academy Family of Schools - San Joaquin A+ Grant - Fund 09	9010	3866	\$37,190.63	\$100,000.00	\$137,190.63	\$137,190.00	\$0.63	26
<b>Total by Ending Balance Line</b>				\$9,008,320.64	\$35,693,572.00	\$44,701,892.64	\$35,651,067.00	\$9,050,825.64	26
<b>Total by Fund</b>				\$9,008,320.64	\$35,693,572.00	\$44,701,892.64	\$35,651,067.00	\$9,050,825.64	26
468	Special Education - Local Assistance Entitlements Pass Thru - Fund 10	3310	0000	\$0.00	\$11,889,978.00	\$11,889,978.00	\$11,889,978.00	\$0.00	27
469	Special Education - Federal Preschool Grant Pass Thru - Fund 10	3315	0000	\$0.00	\$303,183.00	\$303,183.00	\$303,183.00	\$0.00	27
470	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$45,578,421.00	\$45,578,421.00	\$45,578,421.00	\$0.00	27
471	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
472	SELPA - Special Education Local Planning Area - Learning Recovery Support Pass Thru - Fund 10	6537	0000	\$0.00	\$5,381,654.00	\$5,381,654.00	\$5,381,654.00	\$0.00	27
473	Mental Health Services Pass-Thru - Fund 10	6546	0000	\$0.00	\$4,687,574.00	\$4,687,574.00	\$4,687,574.00	\$0.00	27

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
<b>Total by Ending Balance Line</b>				<b>\$0.00</b>	<b>\$67,865,344.00</b>	<b>\$67,865,344.00</b>	<b>\$67,865,344.00</b>	<b>\$0.00</b>	<b>27</b>
<b>Total by Fund</b>				<b>\$0.00</b>	<b>\$67,865,344.00</b>	<b>\$67,865,344.00</b>	<b>\$67,865,344.00</b>	<b>\$0.00</b>	<b>27</b>
474	Adults in Corrections - One-time Discretionary - Fund 11	0000	3024	<b>\$6,998.90</b>	<b>\$0.00</b>	<b>\$6,998.90</b>	<b>\$3,270.00</b>	<b>\$3,728.90</b>	<b>28</b>
475	Adults in Corrections - Fund 11	6015	3011	<b>\$0.00</b>	<b>\$481,953.00</b>	<b>\$481,953.00</b>	<b>\$481,953.00</b>	<b>\$0.00</b>	<b>28</b>
476	AEBG - Adult Education Block Grant - Fund 11	6391	3085	<b>\$53,640.15</b>	<b>\$64,994.00</b>	<b>\$118,634.15</b>	<b>\$118,634.00</b>	<b>\$0.15</b>	<b>28</b>
477	STRS - State Teachers Retirement System - On Behalf - Fund 11	7690	0099	<b>\$0.00</b>	<b>\$21,372.00</b>	<b>\$21,372.00</b>	<b>\$21,372.00</b>	<b>\$0.00</b>	<b>28</b>
478	Adults in Corrections - GED - General Education Diploma - Fund 11	9010	3013	<b>\$0.00</b>	<b>\$6,632.00</b>	<b>\$6,632.00</b>	<b>\$6,632.00</b>	<b>\$0.00</b>	<b>28</b>
<b>Total by Ending Balance Line</b>				<b>\$60,639.05</b>	<b>\$574,951.00</b>	<b>\$635,590.05</b>	<b>\$631,861.00</b>	<b>\$3,729.05</b>	<b>28</b>
<b>Total by Fund</b>				<b>\$60,639.05</b>	<b>\$574,951.00</b>	<b>\$635,590.05</b>	<b>\$631,861.00</b>	<b>\$3,729.05</b>	<b>28</b>
479	MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	<b>\$41,491.26</b>	<b>\$1,279.00</b>	<b>\$42,770.26</b>	<b>\$1,279.00</b>	<b>\$41,491.26</b>	<b>29</b>
480	Child Development - CCTR - General Child Care and Development Fund - Fund 12	5025	7740	<b>\$0.00</b>	<b>\$1,816,818.00</b>	<b>\$1,816,818.00</b>	<b>\$1,816,818.00</b>	<b>\$0.00</b>	<b>29</b>
481	Preschool Development Grant Birth through Five - Fund 12	5033	7771	<b>\$0.00</b>	<b>\$301,506.00</b>	<b>\$301,506.00</b>	<b>\$301,506.00</b>	<b>\$0.00</b>	<b>29</b>

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
482	QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12	5035	6165	\$0.00	\$364,014.00	\$364,014.00	\$364,014.00	\$0.00	29
483	QRIS - Quality Rating and Improvement System - QCC Quality Counts California/PDG-R 2020-2021 - Fund 12	5035	6205	\$0.00	\$372,632.00	\$372,632.00	\$372,632.00	\$0.00	29
484	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	5035	7769	\$0.00	\$164,543.00	\$164,543.00	\$164,543.00	\$0.00	29
485	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
486	Child Development CRRSA - Covid Response & Relief Supplemental Appropriation Act Stipend - Fund 12	5058	7732	\$394,281.75	\$394,282.00	\$788,563.75	\$394,282.00	\$394,281.75	29
487	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$13,348,938.00	\$13,348,938.00	\$13,348,938.00	\$0.00	29
488	Head Start Training and Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$179,432.00	\$179,432.00	\$179,432.00	\$0.00	29
489	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$21,922,259.00	\$21,922,259.00	\$21,922,259.00	\$0.00	29
490	Head Start Training and Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$250,554.00	\$250,554.00	\$250,554.00	\$0.00	29
491	Head Start Carryover - Even Years - Fund 12	5210	6960	\$0.00	\$2,295,113.00	\$2,295,113.00	\$2,295,113.00	\$0.00	29
492	Head Start Duration Startup Odd Years - Fund 12	5210	6968	\$0.00	\$194,960.00	\$194,960.00	\$194,960.00	\$0.00	29
493	Head Start Quality Improvement Trauma Care - Fund 12	5210	6971	\$0.00	\$666,215.00	\$666,215.00	\$666,215.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
494	Head Start Quality Improvement Trauma Care Carryover - Fund 12	5210	6973	\$0.00	\$317,721.00	\$317,721.00	\$317,721.00	\$0.00	29
495	Head Start CARES Supplement - Coronavirus Aid, Relief and Economic Security - COVID 19 One Time - Fund 12	5210	6976	\$0.00	\$354,181.00	\$354,181.00	\$354,181.00	\$0.00	29
496	Head Start CRRSA - Coronavirus Relief and Recovery Supplemental Appropriations - Fund 12	5210	6978	\$0.00	\$385,140.00	\$385,140.00	\$385,140.00	\$0.00	29
497	Head Start ARP - American Rescue Plan Act - Fund 12	5210	6979	\$0.00	\$2,098,661.00	\$2,098,661.00	\$2,098,661.00	\$0.00	29
498	Early Head Start Training and Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$52,447.00	\$52,447.00	\$52,447.00	\$0.00	29
499	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$1,494,301.00	\$1,494,301.00	\$1,494,301.00	\$0.00	29
500	Early Head Start Training and Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$59,823.00	\$59,823.00	\$59,823.00	\$0.00	29
501	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$2,604,245.00	\$2,604,245.00	\$2,604,245.00	\$0.00	29
502	Early Head Start Quality Improvement Trauma Care - Fund 12	5211	6972	\$0.00	\$63,350.00	\$63,350.00	\$63,350.00	\$0.00	29
503	Early Head Start Quality Improvement Trauma Care Carryover - Fund 12	5211	6974	\$0.00	\$45,693.00	\$45,693.00	\$45,693.00	\$0.00	29
504	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$50,183.00	\$50,183.00	\$50,183.00	\$0.00	29
505	Child Development CLPC - California Local Planning Council Local Plan - Fund 12	6045	6249	\$0.00	\$5,122.00	\$5,122.00	\$5,122.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
506	Child Development - CPKS - California Pre-Kindergarten and Family Literacy - Fund 12	6052	7762	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	29
507	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
508	Child Development - CSPP - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$8,009,646.00	\$8,009,646.00	\$8,009,646.00	\$0.00	29
509	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	6123	7769	\$0.00	\$17,004.00	\$17,004.00	\$17,004.00	\$0.00	29
510	Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating and Improvement System 17-18 - Fund 12	6127	6204	\$0.00	\$1,253,550.00	\$1,253,550.00	\$1,253,550.00	\$0.00	29
511	IEEEP - Inclusive Early Education Expansion Program - Fund 12	6128	7768	\$0.00	\$1,528,855.00	\$1,528,855.00	\$1,528,855.00	\$0.00	29
512	Child Development - Reserves - Fund 12	6130	7800	\$2,114,332.56	\$29,710.00	\$2,144,042.56	\$0.00	\$2,144,042.56	29
513	STRS - State Teachers Retirement System - On Behalf - Fund 12	7690	0099	\$0.00	\$176,652.00	\$176,652.00	\$176,652.00	\$0.00	29
514	CAPIT - Child Abuse Prevention, Intervention and Treatment - Fund 12	7810	6250	\$0.00	\$223,496.00	\$223,496.00	\$223,496.00	\$0.00	29
515	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$101,171.00	\$101,171.00	\$101,171.00	\$0.00	29
516	ELLI - Early Language and Literacy Instruction - Fund 12	9010	6208	\$0.00	\$1,494.00	\$1,494.00	\$1,494.00	\$0.00	29
517	LPC - Local Planning Commission - Training Modules Project - Fund 12	9010	6214	\$0.00	\$3,633.00	\$3,633.00	\$3,633.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
518	LENA- Language Environment Analysis - Fund 12	9010	6215	\$0.00	\$2,694.00	\$2,694.00	\$2,694.00	\$0.00	29
519	Early Childhood - Fund 12	9010	6220	\$0.00	\$19,829.00	\$19,829.00	\$19,829.00	\$0.00	29
520	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$34,000.00	\$34,000.00	\$34,000.00	\$0.00	29
521	Kidsplate Children's Commission - Fund 12	9010	6226	\$141,554.97	-\$34,000.00	\$107,554.97	\$3,000.00	\$104,554.97	29
522	Early Education Training Events - Fund 12	9010	6229	\$16,716.40	\$19,741.00	\$36,457.40	\$19,741.00	\$16,716.40	29
523	Children in Need - Fund 12	9010	6240	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	29
524	SJCCFC - San Joaquin County Children and Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	\$0.00	\$390,050.00	\$390,050.00	\$390,050.00	\$0.00	29
525	CPIN - California Preschool Instructional Network Workshops - Fund 12	9010	7281	\$66,306.81	\$7,000.00	\$73,306.81	\$7,000.00	\$66,306.81	29
526	Family WORKs - Fund 12	9012	6231	\$0.00	\$507,342.00	\$507,342.00	\$507,342.00	\$0.00	29
527	CPIN - California Preschool Instructional Network Migrant Pass - Fund 12	9012	7616	\$0.00	\$18,118.00	\$18,118.00	\$18,118.00	\$0.00	29
528	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	\$0.00	\$176,335.00	\$176,335.00	\$176,335.00	\$0.00	29
529	ARPA - American Recovery Plan Act Provider Stipend CCTR - Fund 12	9012	7733	\$0.00	\$171,240.00	\$171,240.00	\$171,240.00	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2021-2022 FIRST INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/21	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/22	Column I Ending Bal Line #
530	Child Care - Fund 12	9012	7799	\$0.00	\$54,909.00	\$54,909.00	\$54,909.00	\$0.00	29
<b>Total by Ending Balance Line</b>				\$2,774,683.75	\$67,182,318.00	\$69,957,001.75	\$67,189,608.00	\$2,767,393.75	29
<b>Total by Fund</b>				\$2,774,683.75	\$67,182,318.00	\$69,957,001.75	\$67,189,608.00	\$2,767,393.75	29
531	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
532	Special Insurance Property and Liability - Fund 67	9010	5000	\$667,573.80	\$740.00	\$668,313.80	\$0.00	\$668,313.80	31
533	Special Insurance Fund - Fund 67	9011	5016	\$1,490,233.66	\$1,822,956.00	\$3,313,189.66	\$827,330.00	\$2,485,859.66	31
<b>Total by Ending Balance Line</b>				\$2,222,754.76	\$1,823,696.00	\$4,046,450.76	\$827,330.00	\$3,219,120.76	31
<b>Total by Fund</b>				\$2,222,754.76	\$1,823,696.00	\$4,046,450.76	\$827,330.00	\$3,219,120.76	31
534	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$9,648,229.66	\$0.00	\$9,648,229.66	\$0.00	\$9,648,229.66	32
<b>Total by Ending Balance Line</b>				\$9,648,229.66	\$0.00	\$9,648,229.66	\$0.00	\$9,648,229.66	32
<b>Total by Fund</b>				\$9,648,229.66	\$0.00	\$9,648,229.66	\$0.00	\$9,648,229.66	32
<b>Grand Total All Funds</b>				\$169,293,649.17	\$361,484,407.00	\$530,778,056.17	\$358,032,168.00	\$172,745,888.17	

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<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	\$62,455.00
AB130 Direct Services for Foster Youth Funds	7366	3938	\$845,197.00	\$845,197.00
AB86 Safe Schools for All	7428	6353	\$250,000.00	\$250,000.00
Adults In Corrections - Lottery Restricted Transfer	6300	4102	\$2,433.00	\$2,433.00
AmeriCorps	9012	6289	\$11,500.00	\$11,500.00
AmeriCorps Carryover	9012	6269	\$1,907.00	\$1,907.00
Apprenticeship	0000	4205	\$226,265.00	\$267,126.00
ARP I - American Recovery Plan - Homeless Program	5632	3939	\$236,609.00	\$236,609.00
Artists in Schools	9010	7248	\$100,000.00	\$96,120.00
ASES - After School Education and Safety - Transitional	6010	6371	\$177,422.00	\$177,422.00
ASES - After School Education and Safety - Transitional Carryover	6010	6373	(\$303,532.00)	(\$303,532.00)
Assessment Administration	9010	6069	\$0.00	\$380,615.00
ATP - Active Transportation Program - Bicycle/Pedestrian Path Improvement @ S/B SR-99 Wilson Way	7810	5281	\$28,117.00	\$28,117.00
ATP - Active Transportation Program - Oak Park Trail Construction	7810	6282	\$142,857.00	\$142,857.00
Business Services	0000	5200	\$54,000.00	\$54,000.00
CAI - California Apprenticeship Initiative Grant	9010	4213	(\$49,768.00)	(\$49,768.00)
Cal-Safe - California School Aged Family Education - Childcare & Development Services	0092	7010	\$0.00	\$332.00
CalHOPE Student Support - CalMHSA - California Mental Health Services Authority with Sacramento County Office of Education	9012	6392	\$60,403.00	\$60,403.00
California Learn Community for School Success	7085	3458	\$0.00	\$41,543.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
California State Elementary Spelling Bee	0000	7142	\$0.00	\$80.00
CalRecycle California Conservation Corps E-Waste Carryover	7810	6251	\$3,200.00	\$3,200.00
CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover	7810	6254	\$3,915.00	\$3,915.00
CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$1,983.00	\$1,983.00
CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$2,873.00	\$2,873.00
CARES - Coronavirus Aid, Relief and Economic Security Act - GEER - Governor's Emergency Education Relief	3215	5251	(\$290,393.00)	(\$290,393.00)
CARES - Coronavirus Aid, Relief, and Economic Security Act ESSERF - Elementary and Secondary School Emergency Relief Funds	3210	5253	\$499,782.00	(\$204,615.00)
CELP - California Environmental Literacy Project	7135	7212	\$120,000.00	\$120,000.00
CELP - California Environmental Literacy Project	7135	6212	(\$111,624.00)	(\$111,624.00)
Childhood Literacy Mini Grant	9010	6052	\$0.00	\$1,027.00
Code Camp	9010	5056	\$8,895.00	\$8,895.00
CodeStack	9010	5025	\$879,404.00	\$2,350,973.00
CodeStack Relocation	0000	5134	\$0.00	\$11,000.00
COE - County Office of Education Foundation Administration	9010	7430	\$2,500.00	\$2,500.00
COE - County Office of Education - COVID Mitigation for Counties	7430	5258	\$12,134,121.00	\$0.00
COE - County Office of Education - ESSA - Every Student Succeeds Act CSI - Comprehensive Support and Improvement Carryover	3183	6391	\$20,819.00	\$20,819.00
COE - County Office of Education - ESSA - Every Student Succeeds Act CSI - Comprehensive Support and Improvement	3183	6390	\$2,817.00	\$2,817.00
COE - County Office of Education - Foundation Award - Academic Decathlon	9010	7432	\$4,500.00	\$4,500.00
COE - County Office of Education - Foundation Award - Math Olympiad	9010	7466	\$1,000.00	\$1,000.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
COE - County Office of Education - Foundation Award - Mock Trial	9010	7431	\$6,000.00	\$6,000.00
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 and Honor Concerts	9010	7465	\$2,750.00	\$2,750.00
COE - County Office of Education - Foundation Award - Science Fair	9010	7434	\$500.00	\$500.00
COE - County Office of Education - Foundation Award - Science Olympiad	9010	7435	\$9,250.00	\$9,250.00
COE - County Office of Education - Foundation Award - Spelling Bee	9010	7437	\$1,500.00	\$1,500.00
COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed	9010	7468	\$12,700.00	\$12,700.00
COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$114,537.00	\$167,672.00
COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	\$33,833.00	(\$307.00)
COE - County Office of Education Telco Expenses	0000	5168	\$480,000.00	\$480,000.00
Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$3,538.00
Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$15,270.00
Community - CTE - Career Technical Education - Revenue	6371	4001	\$19,350.00	\$19,350.00
Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$87,611.00
Community Schools - CTE - Career Technical Education	0240	3021	\$0.00	\$28,123.00
Community Schools - Human Resources Department	0240	3920	\$0.00	\$441.00
Community Schools - Instructional Administration	0240	3600	\$0.00	(\$21,576.00)
Community Schools - Instructional Program	0240	3020	(\$168,684.00)	\$438,955.00
Community Schools - one.Resource	0240	3110	\$0.00	\$2,128.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Community Schools - School Administration	0240	3610	\$0.00	\$87,198.00
Community Schools - Student Services Department	0240	3922	\$0.00	(\$346,957.00)
Community Schools - Technology Department	0240	3923	\$0.00	\$19,427.00
Continuous Improvement and Support	9010	6386	\$0.00	(\$35,258.00)
Contracted Nursing Services	9010	6352	\$0.00	\$25,631.00
COPS School Violence Prevention Program	5810	5718	\$191,112.00	\$191,112.00
COSP - County Operated Schools and Programs - Educator Effectiveness	6266	3453	\$691,680.00	\$0.00
COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	\$0.00	\$6,632.00
COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	\$0.00	\$84,567.00
COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	9012	3474	(\$3,155,554.00)	\$0.00
COSP - County Operated Schools and Programs - California Apprenticeship Initiative Grant	9010	3498	\$8,556.00	\$8,556.00
COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded	7425	3472	\$0.00	(\$771,581.00)
COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	\$14,528.00	\$14,528.00
COSP - County Operated Schools and Programs - ESSERII Elementary and Secondary School Emergency Relief	3212	3473	\$955,771.00	\$955,771.00
COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3214	3469	\$123,438.00	\$123,438.00
COSP - County Operated Schools and Programs - Fundraising	0000	3007	\$0.00	\$31.00
COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court	9010	3471	(\$4,291.00)	(\$4,291.00)
COSP - County Operated Schools and Programs - LCFF Local Funding Formula Implementation Materials and Supplies	0000	3527	\$0.00	\$1,500.00
COSP - County Operated Schools and Programs - Lottery Unrestricted	1100	3005	\$41,191.00	\$93,191.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	\$0.00	\$20,025.00
COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act	5630	3431	\$77,657.00	\$77,657.00
COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	\$0.00	\$40,196.00
COSP - County Operated Schools and Programs - Title I Part A Basic Grant	3010	3349	\$116,142.00	\$116,142.00
COSP - County Operated Schools and Programs - Title I Low Income/Neglected	3010	3351	\$2,448.00	\$2,448.00
COSP - County Operated Schools and Programs - Title I Part D Delinquent/Neglected	3025	3350	\$62,290.00	\$62,290.00
COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	\$48,727.00	\$48,727.00
COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20	3182	3359	\$12,901.00	\$12,901.00
COSP- County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	(\$404.00)	(\$404.00)
Countywide Music Coordination	0000	7260	\$5,442.00	\$5,442.00
Court/Camps - Human Resources Department	0240	3920	\$0.00	\$153.00
Court/Camps - Instructional Administration	0240	3600	\$0.00	(\$3,594.00)
Court/Camps - Instructional Program	0240	3010	(\$41,991.00)	(\$24,898.00)
Court/Camps - School Administration	0240	3610	\$0.00	\$35,843.00
Court/Camps - Student Services Department	0240	3922	\$0.00	(\$60,535.00)
Court/Camps - Technology Department	0240	3923	\$0.00	\$11,040.00
Court/Community Schools - Lottery Restricted	6300	3006	\$43,032.00	\$58,901.00
Credentialing Services	0000	5310	(\$4,470.00)	\$0.00
CSESAP - Classified School Employee Summer Assistance Program	7415	5212	(\$65,046.00)	(\$65,046.00)

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
CSESAP - Classified School Employee Summer Assistance Program	0000	5212	(\$9,296.00)	(\$9,296.00)
CTE- Expansion	9010	4212	\$15,231.00	\$292,831.00
CTEC - Career and Technical Education Center Operations Budget	0000	5185	\$0.00	\$19,563.00
CTEIC - Career Technical Education Incentive Grant	6387	6596	\$14,325.00	\$14,325.00
DSSP - Delta Sierra Science Project CSMP - California Science and Math Project	9010	7187	\$7,568.00	\$7,568.00
Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	\$0.00	\$12,687.00
Economic Uncertainties	0000	0000	(\$656,304.00)	\$0.00
Economic Uncertainties	0000	0000	\$656,304.00	\$0.00
Economic Uncertainties - Fund 02	9010	0000	(\$185.00)	\$0.00
Economic Uncertainties - Fund 02	0000	0000	\$15,453.00	\$0.00
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$555,595.00	\$602,192.00
Education Services - Main	0000	6800	(\$51,448.00)	(\$2,474.00)
Education Services - Mathematics	0000	6845	\$37,649.00	\$37,649.00
Education Services - Multilingual	0000	6850	\$75,683.00	\$75,683.00
Education Services - School Support	0000	6825	\$0.00	(\$29.00)
Education Services - Science	0000	6810	\$198,576.00	\$198,576.00
Education Services - State/Federal Programs	0000	6820	\$1,695.00	\$1,695.00
Equity Training	0000	5093	\$125,000.00	\$125,000.00
Fab Lab	0000	7109	\$1,938.00	\$1,938.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Federal Building - Court/Community Schools	0000	5193	\$502.00	\$1,368.00
Foster Youth Services	7366	3935	(\$23,772.00)	(\$23,772.00)
FRWDB - Fresno Regional Workforce Development Board SB1 Valley Build	7810	6297	\$100,000.00	\$100,000.00
General Fund - ESSERIII - Elementary and Secondary School Emergency Relief	9012	5257	(\$3,245,790.00)	(\$449,043.00)
General Fund ESSERIII - Elementary and Secondary School Emergency Relief	3213	5257	\$3,261,019.00	\$3,261,019.00
General Fund In Person Learning Grant	7422	5256	\$1,783,488.00	\$1,783,488.00
GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	\$150,652.00	\$150,652.00
Health/Physical Education	9010	7300	\$0.00	\$3,758.00
HSA - Human Services Agency - Construction Technology - GED - General Education Diploma	9010	4065	\$1,963.00	\$1,963.00
HSA - Human Services Agency - Construction Technology	9010	4200	(\$49,862.00)	(\$49,862.00)
HSA - Human Services Agency - Food Service Program	9010	4201	\$5,489.00	\$5,489.00
Indirect	0000	5201	\$0.00	(\$2,080,230.00)
Information Technology - Administration	0000	5218	\$13,570.00	\$13,570.00
Information Technology - Administration/Technical	0000	5225	\$0.00	\$5,208.00
Information Technology - Administration/User Support	0000	5230	\$19,128.00	\$19,128.00
Information Technology - Communications/Security	0000	5217	\$128,046.00	\$128,046.00
Information Technology - Core Support	0000	5216	\$118,613.00	\$118,613.00
Intrepid Grant - Fund 02	9010	5989	\$7,704.00	\$7,704.00
Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover	9010	6368	(\$8,131.00)	(\$8,131.00)

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
LCAP - Local Control and Accountability Program Program and Fiscal Oversight	0000	5003	\$0.00	\$6,138.00
LCFF - Local Control Funding Formula	0000	0000	(\$968,111.00)	\$0.00
Lottery Unrestricted - Technology Support	1100	5005	\$46,545.00	\$73,729.00
MAA - Medi-Cal Administrative Agency - General Administration	0000	7900	(\$9,549.00)	\$0.00
MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	\$0.00	\$2,100.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	\$0.00	\$2,211.00
MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$9,549.00	\$9,549.00
Maintenance and Operations	0000	5700	\$15,319.00	\$15,319.00
Math Olympiad	0000	7214	\$0.00	\$4,222.00
Migrant Ed - Regular District - Lodi	9060	6094	\$16,102.00	\$16,102.00
Migrant Ed - Summer District - Lodi	9061	6094	\$1,702.00	\$1,702.00
Migrant Education - Administration	3060	6080	(\$10,164.00)	(\$15,379.00)
Migrant Education - Centralized Services	3060	6082	\$0.00	(\$15,237.00)
Migrant Education - Contra Costa County	3060	6024	\$0.00	\$86.00
Migrant Education - Escalon	3060	6029	\$0.00	\$374.00
Migrant Education - Health	3060	6087	\$0.00	\$1,331.00
Migrant Education - Identification and Recruitment	3060	6086	\$0.00	\$10,804.00
Migrant Education - Linden	3060	6095	\$0.00	\$525.00
Migrant Education - Manteca	3060	6096	\$0.00	\$7,536.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$9,111.00
Migrant Education - New Hope	3060	6031	\$0.00	\$87.00
Migrant Education - Out of School Youth	3060	6083	\$0.00	(\$18,152.00)
Migrant Education - Parent Participation	3060	6084	\$0.00	\$3,746.00
Migrant Education - Ripon	3060	6020	\$0.00	\$38.00
Migrant Education - School Readiness	3060	6085	\$0.00	(\$13,042.00)
Migrant Education - Staff Development	3060	6092	\$0.00	\$190.00
Migrant Education - Stockton	3060	6093	\$0.00	\$17,444.00
Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$1,727.00
Migrant Education - Summer School Administration	3061	6080	(\$61,941.00)	(\$2,117.00)
Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	(\$37,626.00)
Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$16.00
Migrant Education - Summer School Escalon	3061	6029	\$0.00	(\$2,541.00)
Migrant Education - Summer School Leadership	3061	6098	\$0.00	(\$15,000.00)
Migrant Education - Summer School Linden	3061	6095	\$0.00	\$104.00
Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$2,850.00
Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	(\$9,111.00)
Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$17.00
Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	(\$3,560.00)

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$9.00
Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$3,217.00
Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$74.00
Migrant Education - Tracy	3060	6032	\$0.00	\$374.00
Migrant Unallowable Expenses	0000	5880	\$357.00	\$357.00
Miscellaneous Building Expenses	0000	5186	(\$675,600.00)	\$0.00
Miscellaneous Revenue	0000	5001	(\$2,165,964.00)	\$0.00
Miscellaneous Revenue - Charter Fees	0000	5002	\$64,042.00	\$0.00
Music Services	9010	7270	\$0.00	\$1,280.00
MyPath	9010	6274	\$1,702.00	\$1,702.00
Natural Resources Fee for Service - Federal Contracts	5810	6268	\$35,902.00	\$35,902.00
Natural Resources Fee For Services	9010	6268	\$64,990.00	\$124,826.00
Nelson Center Facilities - Operations Budget	0000	5152	\$9,331.00	\$9,331.00
Nelson Center Facilities Building Expenses	0000	5150	\$200,000.00	\$200,000.00
Pre-Corps Training Program - DJJ - Division of Juvenile Justice	7810	5282	\$862,567.00	\$862,567.00
Prop 68 - Equipment Acquisition for Conservation and Restoration Initiatives	7810	5279	\$72,910.00	\$72,910.00
Prop 68 - Fremont Street Facility Enhancements	7810	5278	\$38,729.00	\$38,729.00
Public Information Officer	0000	7610	\$12,941.00	\$12,941.00
QZAB - Qualified Zone Academy Bond #2	0000	5019	(\$8,244.00)	\$1,000,000.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Research and Grant Development	0000	5060	\$12,972.00	\$12,972.00
ROC/P - Regional Occupation Center Program - Direct Support Professional Training	6355	4051	\$0.00	\$1,174.00
ROC/P - Regional Occupation Center Program - Lottery Unrestricted Adults In Corrections Transfer	1100	4101	\$2,049.00	\$2,049.00
ROC/P - Regional Occupation Center Program - Lottery Unrestricted Instructional Programs	1100	4025	\$0.00	\$900.00
Routine Maintenance and Repair Requirement	8150	5701	\$273,981.00	\$273,981.00
Routine Maintenance and Repair Requirement	0000	5701	(\$273,981.00)	(\$273,981.00)
Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$693,937.00	\$708,336.00
School Communications Interoperability Grant Program	7810	5726	\$81,149.00	\$81,149.00
SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$0.00	\$536,119.00
SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	(\$755,262.00)	\$7,319.00
SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution - COVID-19	3395	2189	\$605.00	\$605.00
SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	\$0.00	\$6,954.00
SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$0.00	\$13,837.00
SELPA - Special Education Local Planning Area Program Specialist	6500	2070	(\$2.00)	(\$3,800.00)
SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2220	\$2.00	\$2.00
SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	\$17,777.00	\$17,777.00
SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	\$12,673.00	\$15,765.00
SELPA - Special Education Local Planning Area - Dispute Prevention and Dispute Resolution	6536	2224	\$1,195,923.00	\$1,195,923.00
SELPA - Special Education Local Planning Area - Mental Health Part B IDEA - Individuals with Disabilities Education Allocation ADA - Average Daily Attendance	3327	2324	\$7,714.00	\$7,714.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<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 - State Mental Health-Related Services	6546	2326	\$20,505.00	\$2,106.00
SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	\$0.00	\$10,000.00
SJVAPCD - San Joaquin Valley Air Pollution Control District	9010	5722	\$45,098.00	\$45,098.00
Sky Mountain Camp	0000	7204	\$0.00	\$304,933.00
Sky Mountain Preliminary Planning Installment Request #1	0000	5084	(\$26,999.00)	\$0.00
Sky Mountain Preliminary Planning Installment Request #2	0000	5085	\$2,093,470.00	\$1,382,970.00
Sonora Fee for Service	9010	6276	\$90,912.00	\$62,559.00
Special Education	6500	1000	\$823,367.00	\$0.00
Special Education - ESSA - Every Student Succeed Act School Improvement CSI - Comprehensive Support Improvement FY 20/21	3182	1356	\$143,145.00	\$143,145.00
Special Education - Charter Decline Adjustment Reserve	6500	1013	\$100,340.00	\$0.00
Special Education - Child Nutrition / Food Services	5310	1690	\$21,256.00	\$21,256.00
Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6512	3209	(\$30,232.00)	\$59,366.00
Special Education - COSP - County Operated Schools and Programs Mental Health Services	6546	3215	\$34,530.00	\$34,590.00
Special Education - COSP - County Operated Schools and Programs Learning Recovery Support	6537	3219	\$50,857.00	\$0.00
Special Education - Deferred Maintenance	0620	1711	\$0.00	\$140,000.00
Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	(\$51,590.00)
Special Education - Educator Effectiveness	6266	1459	\$1,039,385.00	\$1,039,385.00
Special Education - ELO - Expanded Learning Opportunities GEERII - Governor's Emergency Education Relief	3217	1364	\$35,591.00	\$35,591.00
Special Education - ELO - Expanded Learning Opportunity Paraprofessional Staff	7426	1358	\$0.00	\$6,842.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Special Education - ELO - Expanded Learning Opportunity State Funded	7425	1359	\$0.00	(\$272,865.00)
Special Education - ESSERII - Elementary and Secondary School Emergency Relief	3212	1360	\$1,101,187.00	\$568,710.00
Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunity - State Reserve	3216	1363	\$155,101.00	\$155,101.00
Special Education - ESSERIII - Elementary and Secondary School Emergency Relief	9012	1361	(\$1,452,484.00)	\$0.00
Special Education - ESSERIII - Elementary and Secondary School Emergency Relief	3213	1361	\$161,506.00	\$161,506.00
Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunities - State Reserve Emergency Needs	3218	1365	\$17,199.00	\$17,199.00
Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunities - State Reserve Learning Loss	3219	1366	\$137,687.00	\$137,687.00
Special Education - Infant Discretionary	6515	1112	\$369.00	\$369.00
Special Education - Infants	6510	1040	\$10,337.00	\$10,337.00
Special Education - Instructional Administration	6500	1600	\$0.00	\$8,839.00
Special Education - Learning Recovery Support	6537	1424	\$563,422.00	\$73,225.00
Special Education - Local Solutions Grant	0000	1805	(\$1,667.00)	(\$1,667.00)
Special Education - Lottery Restricted	6300	1026	\$9,410.00	\$9,410.00
Special Education - Lottery Unrestricted	1100	1025	\$3,302.00	\$3,302.00
Special Education - MAA - Medi-Cal Administrative Agency -Special Education	0000	7903	\$0.00	\$40,000.00
Special Education - Maintenance & Operations	6500	1700	\$0.00	\$151,360.00
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$45,504.00	\$0.00
Special Education - Mental Health Services - Prop 98	6546	1326	\$34,683.00	\$34,683.00
Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$150,000.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Special Education - Pupil Services	6500	1500	\$0.00	\$63,961.00
Special Education - School Administration	6500	1610	\$0.00	\$115,181.00
Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$368,947.00
Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	\$0.00	\$16,669.00
Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting Systems FY 20/21	4203	1351	\$18,452.00	\$18,452.00
Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting System FY 21/22	4203	1357	\$6,014.00	\$6,014.00
Special Education - Transportation	0724	1650	(\$1,528.00)	(\$1,528.00)
Special Education - VAFS - Venture Academy Family of Schools Mental Health Services	6512	3214	(\$55,349.00)	(\$54,972.00)
Special Education - VAFS - Venture Academy Family of Schools Learning Recovery	6537	3217	\$95,999.00	\$0.00
Special Education - VAFS Venture Academy Family of Schools - Mental Health Services	6546	3216	\$65,180.00	\$57,565.00
Special Education- ESSA - Every Student Succeed Act School Improvements CSI - Comprehensive Support Improvement FY 19/20	3182	1353	(\$84,892.00)	(\$84,892.00)
STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	\$9,879.00	\$9,879.00
STEAM - Science, Technology, Engineering, Arts and Mathematics HUB	9012	7151	\$1,616.00	\$1,616.00
Strong Workforce Program	6388	6597	\$95,709.00	\$95,709.00
Strong Workforce Program - Workforce Pathways Coordinator	6388	4400	\$130,000.00	\$130,000.00
Student Events	9010	7135	(\$7,776.00)	(\$7,776.00)
SUMS - Scaling-Up Multi-Tiered System of Support Statewide	9010	6389	\$47,128.00	\$47,128.00
Superintendent and Board	0000	5010	\$7,942.00	\$7,942.00
TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$30,161.00	\$30,161.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
TCSJ - Teachers College of San Joaquin Residency Grant Fund 02	0000	5991	\$406,914.00	\$406,914.00
TCSJ – Teacher’s College of San Joaquin Building Expenses	0000	5190	\$75,600.00	\$483,262.00
Teachers College of San Joaquin - Fund 02	9010	6006	(\$326,807.00)	\$107,004.00
Technology/Administration Budget	0000	5205	\$653,690.00	\$653,690.00
Title II Part A - Improving Teacher Quality	4035	6161	(\$5,120.00)	(\$5,120.00)
Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium	4203	6112	\$6,212.00	\$6,212.00
Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium Carryover	4203	6113	\$451.00	\$451.00
Title III Regional English Learner Specialist	4204	6117	\$2,610.00	\$2,610.00
TOPS - Teaching Opportunities for Partners in Science - District Program	9010	6141	(\$24,000.00)	(\$17,257.00)
Transworld Plant Development	0000	5067	\$0.00	\$119,388.00
Tulare Digital Platform	9010	5024	(\$15,000.00)	(\$15,000.00)
Tulare Online Advertisement	9010	5022	(\$5,000.00)	(\$5,000.00)
TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$5,398.00	\$5,398.00
TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	\$47,483.00	\$47,483.00
TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	\$46,484.00	\$46,484.00
VAFS - Venture Academy Family of Schools - Building Expenses	0000	5160	\$34,593.00	\$1,454,193.00
VAFS - Venture Academy Family of Schools - Fundraising Activities	9010	3804	\$0.00	\$9,000.00
VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$20,000.00	\$20,000.00
Vehicle Maintenance	0000	5702	\$6,872.00	\$885.00

**ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT  
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2021-2022**

<b>Management Description</b>	<b>Resource Code</b>	<b>Mgmt Code</b>	<b>Revenue Revisions</b>	<b>Expenditure Revisions</b>
Venture II Building Expenses	0000	5175	\$0.00	\$1,503,510.00
WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$5,340.00	\$5,340.00
WEC - Wentworth Educational Center Building Expenses	0000	5140	\$0.00	\$3,848.00
Williams Case Settlement	0385	7285	\$0.00	(\$8,566.00)
<b>Total Revisions</b>			<b>\$23,297,688.00</b>	<b>\$25,799,889.00</b>

**COURT/CAMPS ANALYSIS**  
**2021-2022 FIRST INTERIM - COURT/CAMPS 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>\$10,497.66</b>					<b>Revenue</b>
<b>Line #</b>	<b>Description</b>								
1	<b>Total Court/Camps ADA &amp; Revenue</b>		<b>50.00</b>	<b>\$524,883</b>					<b>\$524,883.00</b>
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$17,163.00)
4	<b>Total Estimated Revenue</b>								<b>\$507,720.00</b>
5	Unaudited Beginning Balance 7/1/2021								\$0.00
6	<b>Total Estimated Resources</b>								<b>\$507,720.00</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							\$851,873.00
8	Direct Charges from Community	3010							(\$1,286,153.00)
9	Instructional Administration	3600							\$40,140.00
10	School Administration	3610							\$380,736.00
11	Student Services Bldg.	3650							\$35,609.00
12	Human Resources Department	3920							\$3,481.00
13	Student Services	3922							\$273,620.00
14	Technology	3923							\$208,414.00
15	<b>Total Court/Camps Expenditures</b>								<b>\$507,720.00</b>
16	<b>Total Estimated Resources</b>								<b>\$507,720.00</b>
17	<b>Less Estimated Expenditures</b>								<b>\$507,720.00</b>
18	<b>Estimated Ending Balance 6/30/2022</b>								<b>\$0.00</b>

**COMMUNITY SCHOOLS ANALYSIS**  
**2021-2022 FIRST INTERIM - 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 \$10,497.66	TYPE "A & B & D"	District Avg. District Transfer \$12,173.96	Revenue
1	Community Schools LCFF		685.00	\$7,190,897			\$7,190,897.00
2	Sub-Total Community Schools LCFF			\$7,190,897			\$7,190,897.00
3	One Charter LCFF		82.00	\$860,808			\$860,808.00
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>\$8,051,705</b>			<b>\$10,487,889.00</b>
11	<b>Community School Funding</b>						<b>\$8,975,167.00</b>
12	<b>EPA Entitlement</b>						<b>\$1,512,722.00</b>
13	Community School (A/B) & (D) LCFF Transfer from District				255.00	\$3,104,361	\$3,104,361.00
14	Transfer - One Charter LCFF						(\$860,808.00)
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>\$12,507,227.00</b>
19	<b>LCFF Contribution to COSP</b>						<b>\$6,200,000.00</b>
20	<b>LCFF Contribution to CTE</b>						\$438,196.00
21	CTE Revenues Calworks						\$0.00
22	Career Academy of Cosmetology (CAC)						\$0.00
23	CTE Culinary Arts						\$0.00
24	Discovery ChalleNGe Academy						\$20,000.00
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						(\$413,207.00)
29	Contribution to Print Shop						(\$97,254.00)
30	Contribution to Food Service						(\$314,583.00)
31	SJCOE GED Testing Center						\$0.00
32	Contribution to Federal Building						(\$277,655.00)
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>\$18,067,351.00</b>
39	Unaudited Beginning Balance 7/1/2021						\$1,536,057.31
40	<b>Total Estimated Resources</b>						<b>\$19,603,408.31</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	\$8,018,153.00
2	Direct Charges to Court	3020	\$1,286,153.00
3	Interfund Transfer to BFA	3020	\$0.00
4	Interfund Transfer to Adult in Corrections	3020	\$479,930.00
5	Instructional Program - Community Schools <i>Goal 3800</i>	3020	\$0.00
6	Community COSP CTE	3021	\$460,444.00
7	COSP Mental Health Services	3022	\$781,905.00
8	Summer School	3100	\$0.00
9	Hourly Program	3101	\$0.00
10	one.Resource	3110	\$107,607.00
11	TLC Transitional Learning Center	3180	\$0.00
12	Probation Services	3190	\$547,567.00
13	Instructional Administration	3600	\$256,907.00
14	School Administration	3610	\$2,588,071.00
15	Student Services Building	3650	\$162,216.00
16	Human Resources Department	3920	\$9,311.00
17	Student Services	3922	\$1,658,854.00
18	Technology	3923	\$397,047.00
19	CTE Administration	3926	\$496,697.00
20	Discovery Youth ChalleNGe (National Guard)	3927	\$1,982,483.00
21	CTE Revenues	4001	\$0.00
22	Career Academy of Cosmetology (CAC)	4003	\$0.00
23	CTE Culinary Arts	4017	\$145,885.00
24	<b>Total Community Schools Expenditures</b>		<b>\$19,379,230.00</b>
25	<b>Total Estimated Resources</b>		<b>\$19,603,408.31</b>
26	<b>Less Estimated Expenditures</b>		<b>\$19,379,230.00</b>
27	<b>Estimated Ending Balance 6/30/2022</b>		<b>\$224,178.31</b>

**SPECIAL EDUCATION ANALYSIS  
2021-2022 FIRST INTERIM FINANCIAL REPORT**

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

Line #	SP ED COUNTY PROGRAM - AB602	Column A Resource Codes	Column B Mgmt Codes	Column C Unaudited Actuals Beginning Balance 07-01-2021	Column D Estimated Revenues	Column E Contributions To/From	Column F Total Resources	Column G Estimated Expenditures	Column H Estimated Ending Balance 06-30-2022
1	County Taxes - Special Education	6500	1000	\$0.00	\$4,421,048.00	\$0.00	\$4,421,048.00	\$0.00	\$4,421,048.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$744,023.00	\$0.00	\$744,023.00	\$744,023.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$0.00	\$0.00	\$0.00	\$252,845.00	(\$252,845.00)
4	District LCFF Transfer	6500	1000	\$0.00	\$6,808,690.00	\$0.00	\$6,808,690.00	\$0.00	\$6,808,690.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	NPA Contracts	6500	1019	\$0.00	\$0.00	\$0.00	\$0.00	\$2,243,500.00	(\$2,243,500.00)
10	Special Day Class	6500	1020	\$0.00	\$35,791.00	\$800,000.00	\$835,791.00	\$25,701,255.00	(\$24,865,464.00)
11	Designated Instructional Services (Special Day Class)	6500	1050	\$0.00	\$0.00	\$0.00	\$0.00	\$7,872,873.00	(\$7,872,873.00)
12	Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$0.00	\$1,154,039.00	(\$1,154,039.00)
13	Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$0.00	\$817,709.00	(\$817,709.00)
14	School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$0.00	\$3,173,876.00	(\$3,173,876.00)
15	Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$0.00	\$2,053,463.00	(\$2,053,463.00)
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	\$230,315.00	(\$230,315.00)
18	SDC Infants	6510	1040	\$0.00	\$265,623.00	\$0.00	\$265,623.00	\$265,623.00	\$0.00
19	<b>SUBTOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$12,119,553.00</b>	<b>\$800,000.00</b>	<b>\$12,919,553.00</b>	<b>\$44,509,521.00</b>	<b>(\$31,589,968.00)</b>
20	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$252,845.00	\$252,845.00	\$0.00	\$252,845.00
21	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$31,589,968.00	(\$252,845.00)	\$31,337,123.00	\$0.00	\$31,337,123.00
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>\$43,709,521.00</b>	<b>\$800,000.00</b>	<b>\$44,509,521.00</b>	<b>\$44,509,521.00</b>	<b>\$0.00</b>
24	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	\$1,461,826.00	\$1,033,721.00	\$0.00	\$2,495,547.00	\$0.00	\$2,495,547.00
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	\$800,000.00	\$0.00	(\$800,000.00)	\$0.00	\$0.00	\$0.00
27	Special Ed County Program Reserve	6500	1090	\$392,818.59	\$63,211.00	\$0.00	\$456,029.59	\$0.00	\$456,029.59
28	<b>TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602</b>			<b>\$2,903,646.72</b>	<b>\$1,096,932.00</b>	<b>(\$800,000.00)</b>	<b>\$3,200,578.72</b>	<b>\$0.00</b>	<b>\$3,200,578.72</b>
29	<b>TOTAL SP ED COUNTY PROGRAM &amp; RESERVES - AB602</b>			<b>\$2,903,646.72</b>	<b>\$44,806,453.00</b>	<b>\$0.00</b>	<b>\$47,710,099.72</b>	<b>\$44,509,521.00</b>	<b>\$3,200,578.72</b>

\$44,806,453.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2021-22 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Discription	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-2021	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2022
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	\$0.00	\$102,218.97
3	Special Ed - Professional Development LCFF	0000	1401	\$6,596.63	\$0.00	\$6,596.63	\$0.00	\$6,596.63
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	\$22,327.36	\$0.00	\$22,327.36	\$2,509.00	\$19,818.36
6	Special Ed - Local Solutions Grant	0000	1805	\$0.00	\$60,614.00	\$60,614.00	\$60,614.00	\$0.00
7	Special Ed - MAA #3 - Special Ed	0000	7903	\$684,578.78	\$0.00	\$684,578.78	\$50,000.00	\$634,578.78
8	Special Ed - Deferred Maintenance	0620	1711	\$2,190,740.80	\$302,065.00	\$2,492,805.80	\$863,000.00	\$1,629,805.80
9	Special Ed - Deferred Maintenance Technology	0620	1712	\$23,204.64	\$11,602.00	\$34,806.64	\$0.00	\$34,806.64
10	Special Ed - Transportation - LCFF Contribution	0724	1650	\$0.00	\$638,628.00	\$638,628.00	\$638,628.00	\$0.00
11	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$6,651,188.00	\$6,651,188.00	\$6,651,188.00	\$0.00
12	Special Ed - Unrestricted Lottery	1100	1025	\$162,558.55	\$55,142.00	\$217,700.55	\$55,142.00	\$162,558.55
13	Special Ed - ESSA CSI Title I	3182	1353	\$0.00	\$85,391.00	\$85,391.00	\$85,391.00	\$0.00
14	Special Ed - ESSA CSI Title I C/O	3182	1356	\$0.00	\$177,547.00	\$177,547.00	\$177,547.00	\$0.00
15	Special Ed - Elementary and Secondary School Emergency Relief II	3212	1360	\$0.00	\$1,101,187.00	\$1,101,187.00	\$1,101,187.00	\$0.00
16	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	\$0.00	\$161,506.00	\$161,506.00	\$161,506.00	\$0.00
17	Special Ed - Elementary and Secondary School Emergency Relief III - Learning Loss	3214	1362	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	Special Ed - Expanded Learning Opportunity - ESSER II State Reserve	3216	1363	\$0.00	\$155,101.00	\$155,101.00	\$155,101.00	\$0.00
19	Special Ed - Expanded Learning Opportunities - GEER II	3217	1364	\$0.00	\$35,591.00	\$35,591.00	\$35,591.00	\$0.00
20	Special Ed - Expanded Learning Opportunities - ESSER III State Reserve Emergency Needs	3218	1365	\$0.00	\$17,199.00	\$17,199.00	\$17,199.00	\$0.00
21	Special Ed - Expanded Learning Opportunities - ESSER III State Reserve Learning Loss	3219	1366	\$0.00	\$137,687.00	\$137,687.00	\$137,687.00	\$0.00
22	Special Ed - Preschool Local Entitlements	3310	1100	\$0.00	\$376,588.00	\$376,588.00	\$376,588.00	\$0.00
23	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$72,920.00	\$72,920.00	\$72,920.00	\$0.00
25	Special Ed - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00
26	Special Ed - Title III English Learner Student Program 20/21	4203	1351	\$0.00	\$18,452.00	\$18,452.00	\$18,452.00	\$0.00
27	Special Ed - Title III English Learner Student Program 21/22	4203	1357	\$0.00	\$23,517.00	\$23,517.00	\$23,517.00	\$0.00
29	Special Ed - Educator Effectiveness	6266	1459	\$0.00	\$1,039,385.00	\$1,039,385.00	\$1,039,385.00	\$0.00
30	Special Ed - Restricted Lottery	6300	1026	\$254,048.54	\$43,278.00	\$297,326.54	\$43,278.00	\$254,048.54
31	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$369.00	\$369.00	\$369.00	\$0.00
32	Special Ed - Learning Recovery Support	6537	1424	\$0.00	\$563,422.00	\$563,422.00	\$73,225.00	\$490,197.00
33	Special Ed - Mental Health Services Prop 98	6546	1326	\$0.00	\$814,249.00	\$814,249.00	\$814,249.00	\$0.00
34	Special Ed - Expanded learning Opportunity Grant (State)	7425	1359	\$132,169.55	\$0.00	\$132,169.55	\$132,170.00	(\$0.45)
35	Special Ed - Expanded learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	\$233,805.48	\$0.00	\$233,805.48	\$233,805.00	\$0.48
36	Special Ed - Medi-Cal Billing Option	9010	6510	\$597,041.18	\$175,896.00	\$772,937.18	\$182,850.00	\$590,087.18
37	<b>TOTAL SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$4,433,824.95</b>	<b>\$12,810,082.00</b>	<b>\$17,243,906.95</b>	<b>\$13,294,656.00</b>	<b>\$3,949,250.95</b>

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2021-22 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Discription	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-2021	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2022
38	<b>SELPA RESTRICTED BUDGETS</b>							
39	SELPA - Young Adult Recycling	0000	2205	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
40	SELPA - MAA #8 - SELPA 10%	0000	7908	\$98,745.03	\$0.00	\$98,745.03	\$0.00	\$98,745.03
41	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
42	SELPA - Mental Health Part B IDEA ADA Allocation	3327	2324	\$0.00	\$816,086.00	\$816,086.00	\$816,086.00	\$0.00
43	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,512.00	\$3,512.00	\$3,512.00	\$0.00
44	SELPA - COVID-19 ADR Grant Alt. Dispute Resolution	3395	2189	\$0.00	\$55,592.00	\$55,592.00	\$55,592.00	\$0.00
45	SELPA - ADR Grant Alt. Dispute Resolution Expansion 21/22	3395	2219	\$0.00	\$17,777.00	\$17,777.00	\$17,777.00	\$0.00
46	SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21	3395	2220	\$0.00	\$9,497.00	\$9,497.00	\$9,497.00	\$0.00
47	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$870,434.19	\$957,835.00	\$1,828,269.19	\$685,935.00	\$1,142,334.19
48	SELPA - Out of Home Care	6500	2030	\$7,708,704.19	\$1,180,620.00	\$8,889,324.19	\$1,050,075.00	\$7,839,249.19
49	SELPA - Regionalized Services	6500	2060	\$1,056,601.74	\$480,276.00	\$1,536,877.74	\$445,754.00	\$1,091,123.74
50	SELPA - Program Specialist	6500	2070	\$1,056,092.11	\$720,413.00	\$1,776,505.11	\$539,188.00	\$1,237,317.11
51	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
52	SELPA - Psych Services - Contracted	6500	2500	\$84,645.80	\$425,539.00	\$510,184.80	\$404,734.00	\$105,450.80
53	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
54	SELPA - Workability I C/O	6520	2201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	SELPA - Dispute Prevention & Dispute Resolution	6532	2224	\$0.00	\$1,195,923.00	\$1,195,923.00	\$1,195,923.00	\$0.00
56	SELPA - Mental Health Services Prop 98	6546	2326	\$948,147.29	\$601,920.00	\$1,550,067.29	\$1,225,981.00	\$324,086.29
57	SELPA - Inservice Administration Budget	9010	2160	\$46,688.56	\$15,000.00	\$61,688.56	\$15,000.00	\$46,688.56
58	SELPA - 504 Trainings	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05
59	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$32,641.80	\$23,100.00	\$55,741.80	\$23,100.00	\$32,641.80
60	SELPA - LSH Winter Symposium	9010	2170	\$81,354.71	\$23,500.00	\$104,854.71	\$23,500.00	\$81,354.71
61	SELPA - Autism Forum	9010	2175	\$5,352.17	\$3,100.00	\$8,452.17	\$3,100.00	\$5,352.17
62	SELPA - Workability Region IV	9010	2202	\$773.80	\$0.00	\$773.80	\$221.00	\$552.80
63	<b>TOTAL SELPA RESTRICTED BUDGETS</b>			<b>\$12,002,023.44</b>	<b>\$6,858,134.00</b>	<b>\$18,860,157.44</b>	<b>\$6,843,419.00</b>	<b>\$12,016,738.44</b>
64	<b>TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$16,435,848.39</b>	<b>\$19,668,216.00</b>	<b>\$36,104,064.39</b>	<b>\$20,138,075.00</b>	<b>\$15,965,989.39</b>
65	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$19,339,495.11</b>	<b>\$64,474,669.00</b>	<b>\$83,814,164.11</b>	<b>\$64,647,596.00</b>	<b>\$19,166,568.11</b>
66	<b>INTERNAL SJCOE MENTAL HEALTH &amp; LEARNING RECOVERY BUDGETS</b>							
67	SJCOE COSP ~ Mental Health Services	6512	3209	\$161,477.68	\$0.00	\$161,477.68	\$89,598.00	\$71,879.68
68	SJCOE Venture Academy ~ Mental Health Services	6512	3214	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
69	SJCOE Venture Academy ~ Learning Recovery	6537	3217	\$0.00	\$95,999.00	\$95,999.00	\$0.00	\$95,999.00
70	SJCOE COSP ~ Learning Recovery	6537	3219	\$0.00	\$50,857.00	\$50,857.00	\$0.00	\$50,857.00
71	SJCOE COSP ~ Mental Health Services	6546	3215	\$52,274.47	\$34,530.00	\$86,804.47	\$34,590.00	\$52,214.47
72	SJCOE Venture Academy ~ Mental Health Services	6546	3216	\$52,844.13	\$65,180.00	\$118,024.13	\$57,565.00	\$60,459.13
73	<b>TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>			<b>\$266,596.28</b>	<b>\$246,566.00</b>	<b>\$513,162.28</b>	<b>\$181,753.00</b>	<b>\$331,409.28</b>
74	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS &amp; INTERNAL MENTAL HEALTH</b>			<b>\$19,606,091.39</b>	<b>\$64,721,235.00</b>	<b>\$84,327,326.39</b>	<b>\$64,829,349.00</b>	<b>\$19,497,977.39</b>

**SPECIAL EDUCATION ANALYSIS PASS THRU  
2021-22 FIRST INTERIM FINANCIAL REPORT**

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

Line #	Discription	Resource Codes	Mgmt Codes	Unaudited Actuals Beginning Balance 07-01-2021	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2022
	<b>SPECIAL EDUCATION PASS THRU - FUND 10</b>							
1	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture, RITA #2	3310	0000	\$0.00	\$1,486,738.00	\$1,486,738.00	\$1,486,738.00	\$0.00
2	Local Assistance Grant - Districts	3310	0000	\$0.00	\$10,403,240.00	\$10,403,240.00	\$10,403,240.00	\$0.00
3	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$303,183.00	\$303,183.00	\$303,183.00	\$0.00
4	AB602 District Revenue	6500	1000	\$0.00	\$12,891,521.00	\$12,891,521.00	\$12,891,521.00	\$0.00
5	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$31,589,968.00	\$31,589,968.00	\$31,589,968.00	\$0.00
6	Special Ed County Program Reserve	6500	1000	\$0.00	\$63,211.00	\$63,211.00	\$63,211.00	\$0.00
7	Special Ed County Program Charter Decline Adjustment Reserve	6500	1000	\$0.00	\$1,033,721.00	\$1,033,721.00	\$1,033,721.00	\$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	Learning Recovery Support	6537	0000	\$0.00	\$5,381,654.00	\$5,381,654.00	\$5,381,654.00	\$0.00
13	Mental Health Services (SJCOE/Districts)	6546	0000	\$0.00	\$4,687,574.00	\$4,687,574.00	\$4,687,574.00	\$0.00
14	<b>TOTAL SPECIAL EDUCATION PASS THRU - FUND 10</b>			<b>\$0.00</b>	<b>\$67,865,344.00</b>	<b>\$67,865,344.00</b>	<b>\$67,865,344.00</b>	<b>\$0.00</b>

# San Joaquin County SELPA

2021-22

## AB602 SELPA Funding Documents

### 1st Interim AB602

<u>Description</u>	<u>Page #</u>
2021-22 Assumptions	1
SJCOE SELPA Comparison of Funding Models	2-3
2021-22 SJCOE Special Education County Program Revenues/Expenditures	4
2021-22 SELPA Funding Factor	5
2021-22 State Aid Entitlements by District	6
2021-22 SELPA Reconciliation to the Special Education Funding Exhibit Calculations	7-8
SELPA ADA Information - Multi-Years	9
2021-22 SJCOE Special Education County Program Budget	10
Special Ed County Program Reserves - Multi-Years	11

# San Joaquin County SELPA

2021-22

1st Interim AB602

Assumptions

## Revenue

2021-22 COLA ~ 4.05% COLA

2021-22 Updated Projected ADA ~ SELPA ADA

2021-22 Updated AB602 Calculations

2021-22 District LCFF Transfer based on LCFF per ADA methodology

2021-22 Special Education Taxes based on CY

## SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal - None for 21-22

Salaries ~ Step & Column Increase; Salary Settlement for 21-22 ~ 1.5% on-schedule and 5% off-schedule (2% was paid by general Fund)

Indirect cost rate ~ 10.54%

## 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

**SJCOE SELPA Comparison of Funding Models**

Col A	Col B	Col C 2021-22	Col D 2021-22	Col E Differences	
Line #	Description	1st Interim AB602	May Budget AB602	Col C - D	Differences explanations
1.	<b>SELPA Revenue Estimates</b>				
2.	Current Year Base Entitlement	\$ 50,024,003	\$ 45,498,133	\$ 4,525,870	Inc in new Statewide Target rate \$715
3.	Less Special Ed Taxes	\$ (4,421,048)	\$ (4,322,379)	\$ (98,669)	Updated taxes
4.	<b>Sub-Total State Aid</b>	<b>\$ 45,602,955</b>	<b>\$ 41,175,754</b>	<b>\$ 4,427,201</b>	
5.	<b>Total SELPA Revenues Estimated</b>	<b>\$ 50,024,003</b>	<b>\$ 45,498,133</b>	<b>\$ 4,525,870</b>	
6.	<b>Special Ed County Program Budget</b>				
7.	Total Special Ed County Program Revenues	\$ 12,119,553	\$ 11,958,621	\$ 160,932	Increase in property taxes and district LCFF transfer \$\$. Inc in S&B due to 1.5% on and 5% off (net 3%), Decrease for Worker's comp rate adjust, inc in IA Contracts to help fill vacancies, Rate incr on contracts
8.	Total Special Ed County Program Expenditures	\$ (44,509,521)	\$ (43,654,561)	\$ (854,960)	
9.	<b>Net Special Ed County Program - Unfunded Costs</b>	<b>\$ (32,389,968)</b>	<b>\$ (31,695,940)</b>	<b>\$ (694,028)</b>	
10.	<b>SELPA Funding Factor Determination</b>				
11.	<b>Total Estimated SELPA State Aid Revenues</b>	<b>\$ 45,602,955</b>	<b>\$ 41,175,754</b>	<b>\$ 4,427,201</b>	
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 45,578,421</b>	<b>\$ 41,151,220</b>	<b>\$ 4,427,201</b>	
14.	Total Unfunded Special Ed County Program Costs	\$ (32,389,968)	\$ (31,695,940)	\$ (694,028)	Change due to details above TLC & Insight left the SELPA for 20-21, 21-22 is funded on PPY ADA therefore creating a reserve
15.	Charter Decline Adjustment Reserve	\$ (1,033,721)	\$ (933,381)	\$ (100,340)	
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	\$ (63,211)	\$ (17,707)	\$ (45,504)	
20.	<b>SELPA State Aid Revenues Available-Districts</b>	<b>\$ 12,891,521</b>	<b>\$ 9,304,192</b>	<b>\$ 3,587,329</b>	
21.	<b>SELPA Proration Factor</b>	<b>0.2828426417</b>	<b>0.2260975981</b>	<b>0.05674504</b>	
22.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>	<b>2021-22</b>	<b>2021-22</b>	<b>Differences</b>	
23.	<b>LEA Funding</b>	<b>Total SELPA Revenues</b>	<b>Total SELPA</b>	<b>Col C - D</b>	
24.	Banta	\$ 330,225	\$ 238,333	\$ 91,892	
25.	Escalon	\$ 557,481	\$ 402,350	\$ 155,131	
26.	Jefferson	\$ 419,989	\$ 303,119	\$ 116,870	
27.	Lammersville	\$ 1,093,754	\$ 789,395	\$ 304,359	
28.	Lincoln	\$ 1,690,648	\$ 1,220,191	\$ 470,457	
29.	Linden	\$ 427,494	\$ 308,535	\$ 118,959	
30.	Manteca	\$ 4,317,995	\$ 3,116,424	\$ 1,201,571	
31.	New Jerusalem	\$ 4,547	\$ 3,282	\$ 1,265	
32.	Ripon	\$ 622,606	\$ 449,353	\$ 173,253	
33.	Tracy	\$ 2,641,744	\$ 1,906,625	\$ 735,119	
34.	SJCOE-Other Programs (COSP/Venture)	\$ 785,038	\$ 566,585	\$ 218,453	
35.	<b>Subtotal LEA Funding</b>	<b>\$ 12,891,521</b>	<b>\$ 9,304,192</b>	<b>\$ 3,587,329</b>	If expenditure fall out materializes in 21-22 as in prior years, the amount to Districts will increase.
36.	SJCOE - Special Ed County Program	\$ 32,389,968	\$ 31,695,940	\$ 694,028	
37.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
38.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
39.	Charter Decline Adjustment Reserve	\$ 1,033,721	\$ 933,381	\$ 100,340	
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	\$ 63,211	\$ 17,707	\$ 45,504	
44.	SJCOE Special Ed Taxes	\$ 4,421,048	\$ 4,322,379	\$ 98,669	
45.	<b>Total SELPA Revenues</b>	<b>\$ 50,024,003</b>	<b>\$ 45,498,133</b>	<b>\$ 4,525,870</b>	

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 2021-22	Col D 2020-21	Col E Differences	
Line #	Description	1st Interim AB602	Annual Accrual Aug 2021 AB602	Col C - D	Differences explanations
1.	<b>SELPA Revenue Estimates</b>				
2.	Current Year Base Entitlement	\$ 50,024,003	\$ 43,727,275	\$ 6,296,728	Inc in new Statewide Target rate \$715 from \$625
3.	Less Special Ed Taxes	\$ (4,421,048)	\$ (4,445,416)	\$ 24,368	
4.	<b>Sub-Total State Aid</b>	<b>\$ 45,602,955</b>	<b>\$ 39,281,859</b>	<b>\$ 6,321,096</b>	
5.	<b>Total SELPA Revenues Estimated</b>	<b>\$ 50,024,003</b>	<b>\$ 43,727,275</b>	<b>\$ 6,296,728</b>	
6.	<b>Special Ed County Program Budget</b>				
7.	Total Special Ed County Program Revenues	\$ 12,119,553	\$ 12,222,569	\$ (103,016)	Dec. for contribution for off-schedule payment in PY and dec. in county taxes offset by and Inc. in LCFF
8.	Total Special Ed County Program Expenditures	\$ (44,509,521)	\$ (35,539,726)	\$ (8,969,795)	Change due to 20-21 vacancy fallout added back to 21-22 for budgeting purposes/21-22 S&B on/off sal adjust/misc changes.
9.	<b>Net Special Ed County Program - Unfunded Costs</b>	<b>\$ (32,389,968)</b>	<b>\$ (23,317,158)</b>	<b>\$ (9,072,811)</b>	Contract savings from distance learning in 5100 & 5800 added back to 21-22 for budgeting purposes.
10.	<b>SELPA Funding Factor Determination</b>				
11.	<b>Total Estimated SELPA State Aid Revenues</b>	<b>\$ 45,602,955</b>	<b>\$ 39,281,859</b>	<b>\$ 6,321,096</b>	
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 45,578,421</b>	<b>\$ 39,257,325</b>	<b>\$ 6,321,096</b>	
14.	Total Unfunded Special Ed County Program Costs	\$ (32,389,968)	\$ (23,317,158)	\$ (9,072,811)	change due to details above
15.	Charter Decline Adjustment Reserve	\$ (1,033,721)	\$ (890,358)	\$ (143,363)	TLC & Insight left the SELPA for 20-21, 21-22 is funded on PPY ADA therefore creating a reserve
16.	Use of Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
17.	Use of OOH Contribution Reserve	\$ 800,000	\$ 800,000	\$ -	
18.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
19.	Replenish Special Ed County Program Reserves to 1% Level	\$ (63,211)	\$ (44,198)	\$ (19,013)	
20.	<b>SELPA State Aid Revenues Available-Districts</b>	<b>\$ 12,891,521</b>	<b>\$ 15,805,611</b>	<b>\$ (2,914,090)</b>	
21.	<b>SELPA Proration Factor</b>	<b>0.2828426417</b>	<b>0.4026156000</b>	<b>(0.1197730)</b>	
22.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>	<b>2021-22</b>	<b>2020-21</b>	<b>Differences</b>	
23.	<b>LEA Funding</b>	<b>Total SELPA Revenues Estimated</b>	<b>Total SELPA Revenues Estimated</b>	<b>Col C - D</b>	
24.	Banta	\$ 330,225	\$ 404,871	\$ (74,646)	
25.	Escalon	\$ 557,481	\$ 683,498	\$ (126,017)	
26.	Jefferson	\$ 419,989	\$ 514,927	\$ (94,938)	
27.	Lammersville	\$ 1,093,754	\$ 1,340,994	\$ (247,240)	
28.	Lincoln	\$ 1,690,648	\$ 2,072,814	\$ (382,166)	
29.	Linden	\$ 427,494	\$ 524,128	\$ (96,634)	
30.	Manteca	\$ 4,317,995	\$ 5,294,065	\$ (976,070)	
31.	New Jerusalem	\$ 4,547	\$ 5,575	\$ (1,028)	
32.	Ripon	\$ 622,606	\$ 763,345	\$ (140,739)	
33.	Tracy	\$ 2,641,744	\$ 3,238,902	\$ (597,158)	
34.	SJCOE-Other Programs (COSP/Venture)	\$ 785,038	\$ 962,492	\$ (177,454)	
35.	<b>Subtotal LEA Funding</b>	<b>\$ 12,891,521</b>	<b>\$ 15,805,611</b>	<b>\$ (2,914,090)</b>	If expenditure fall out materializes in 21-22 as in prior years, the amount to Districts will increase.
36.	SJCOE - Special Ed County Program	\$ 32,389,968	\$ 23,317,158	\$ 9,072,811	
37.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
38.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
39.	Charter Decline Adjustment Reserve	\$ 1,033,721	\$ 890,358	\$ 143,363	
40.	Use of Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
41.	Use of OOH Contribution Reserve	\$ (800,000)	\$ (800,000)	\$ -	
42.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	
43.	Replenish Special Ed County Program Reserves to 1% Level	\$ 63,211	\$ 44,198	\$ 19,013	
44.	SJCOE Special Ed Taxes	\$ 4,421,048	\$ 4,445,416	\$ (24,368)	
45.	<b>Total SELPA Revenues</b>	<b>\$ 50,024,003</b>	<b>\$ 43,727,275</b>	<b>\$ 6,296,728</b>	

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

**2021-22 SJCOE Special Education County Program ~ By Reporting Period**

<u>Col A</u>	<u>Col B</u>	<u>Col C</u> SJCOE	<u>Col D</u> SJCOE	<u>Col E</u> SJCOE	<u>Col F</u> Difference
<b>Line #</b>	<b>Description ~ Object Code</b>	<b>Prelim Budget AB602</b>	<b>May Budget AB602</b>	<b>1st Interim AB602</b>	<b>Col E - D</b>
1	County Taxes - Special Education	\$ 4,216,809	\$ 4,322,379	\$ 4,421,048	\$ 98,669
2	Federal Local Assistance Grant	\$ 768,559	\$ 744,023	\$ 744,023	\$ -
3	District's LCFE Transfer	\$ 6,495,073	\$ 6,756,764	\$ 6,808,690	\$ 51,926
4	Mental Health & District Rentals/SDC	\$ 46,779	\$ 65,386	\$ 65,386	\$ -
5	Food Service	\$ 23,050	\$ -	\$ -	\$ -
6	SDC Infant (Form I-50 Funding)	\$ 255,286	\$ 255,286	\$ 265,623	\$ 10,337
7	Transfers Out	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ -
8		\$ -	\$ -	\$ -	\$ -
9	<b>Total Estimated Special Ed County Program Revenues</b>	<b>\$ 11,620,339</b>	<b>\$ 11,958,621</b>	<b>\$ 12,119,553</b>	<b>\$ 160,932</b>
10	Teachers Salaries ~ 11xx	\$ 9,615,920	\$ 9,696,582	\$ 10,059,204	\$ 362,622
11	Certificated Pupil Support Salaries ~ 12xx	\$ 1,054,078	\$ 1,028,373	\$ 1,096,121	\$ 67,748
12	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,440,717	\$ 1,441,017	\$ 1,530,399	\$ 89,382
13	Instructional Aides Salaries ~ 21xx	\$ 8,881,385	\$ 8,826,581	\$ 8,702,632	\$ (123,949)
14	Classified Support Salaries - M/O ~ 22xx	\$ 268,029	\$ 265,274	\$ 279,805	\$ 14,531
15	Supv & Admin Salaries ~ 23xx	\$ 30,993	\$ 30,993	\$ 33,598	\$ 2,605
16	Clerical & Office Salaries ~ 24xx	\$ 570,397	\$ 562,990	\$ 604,468	\$ 41,478
17	Other Classified Salaries - LVN's ~ 29xx	\$ 2,620,636	\$ 2,601,844	\$ 2,668,564	\$ 66,720
18	Employee Benefits ~ 3xxx	\$ 9,772,681	\$ 9,903,373	\$ 9,705,492	\$ (197,881)
19	Materials & Supplies ~ 4xxx	\$ 368,314	\$ 360,983	\$ 361,568	\$ 585
20	Travel & Conference ~52xx	\$ 209,679	\$ 208,893	\$ 214,498	\$ 5,605
21	Dues & Memberships ~ 53xx	\$ 2,454	\$ 10,979	\$ 11,277	\$ 298
22	Insurance ~ 54xx	\$ 161,739	\$ 159,331	\$ 157,142	\$ (2,189)
23	Operations & Housekeeping Services ~ 55xx	\$ 261,707	\$ 261,707	\$ 261,707	\$ -
24	Rentals, Leases & Repair ~ 56xx	\$ 1,033,247	\$ 1,023,966	\$ 1,122,309	\$ 98,343
25	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
26	Other Services & Operating Expenses ~ 58xx	\$ 1,013,710	\$ 1,013,750	\$ 1,259,103	\$ 245,353
27	Sub agreements for Services ~ 51xx	\$ 1,933,500	\$ 1,933,500	\$ 2,083,500	\$ 150,000
28	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
29	Communications ~ 59xx	\$ 95,387	\$ 107,381	\$ 107,381	\$ -
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	\$ 3,952,086	\$ 3,951,828	\$ 3,985,537	\$ 33,709
36	Debt Service ~ 74xx	\$ 10,749	\$ 10,216	\$ 10,216	\$ -
37	<b>Total Estimated Special Ed County Program Expenditures</b>	<b>\$ 43,552,408</b>	<b>\$ 43,654,561</b>	<b>\$ 44,509,521</b>	<b>\$ 854,960</b>
38	<b>Total Estimated Unfunded Special Ed County Program Costs</b>	<b>\$ 31,932,069</b>	<b>\$ 31,695,940</b>	<b>\$ 32,389,968</b>	<b>\$ 694,028</b>
39	<b>Funding Factor</b>	<b>0.2016156460</b>	<b>0.2260975981</b>	<b>0.2828426417</b>	<b>0.05675</b>

## 2021-22 SELPA Funding Factor

<u>SELPA Revenues</u>		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	\$ 50,024,003
2.	Less CY Estimated Special Education Property Taxes	\$ (4,421,048)
3.	<b>Total CY Estimated State Aid SELPA Revenues</b>	<b>\$ 45,602,955</b>

4.	State Funding Exhibit (SJCOE)	\$ 45,602,955
5.	Difference	\$ -

<u>Funding Factor</u>		Special Ed County Program Reserves	Mid-Year Growth Class Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve
6.	<b>Total Estimated SELPA Revenues</b>				
		\$ 392,818.59	\$ 249,002.13	\$ 800,000.00	\$ 1,461,826.00
7.	Reserves Beginning Balance				
8.	Less Staff Development Grant (Old Res. 6535)				
		\$ (24,534)			
9.	<b>Subtotal of SELPA Revenues</b>				
		<b>\$ 45,578,421</b>			
10.	Total Unfunded Special Ed County Program Costs	\$ (32,389,968)	\$ -		\$ (32,389,968)
11.	Charter Decline Adjustment Reserve	\$ (1,033,721)			\$ 1,033,721.00
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	\$ (63,211)	\$ 63,211		
17.	<b>Balance of SELPA Revenues Available for Distribution to Districts</b>	<b>\$ 12,891,521</b>	<b>\$ 456,029.59</b>	<b>\$ 249,002.13</b>	<b>\$ -</b>
18.	<b>SELPA Funding Factor</b>	<b><u>0.2828426417</u></b>			

Check	\$45,602,955	\$456,030	1%	\$249,002	\$0	\$2,495,547
	\$0	\$0		\$0	\$0	\$0

## 2021-22 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2021-22  FUNDED SELPA ADA*	Col D 2021-22  Entitlements after Proration	Col E 2021-22  Adjusted Entitlement 0.2828426417
		69,963.64	\$ 657,679.53	\$ 190,336.66
1.	Banta	1,734.95	\$ 1,141,041	\$ 330,225
2.	Escalon	2,928.92	\$ 1,926,291	\$ 557,481
3.	Jefferson	2,206.56	\$ 1,451,209	\$ 419,989
4.	Lammersville	5,746.42	\$ 3,779,303	\$ 1,093,754
5.	Lincoln	8,882.41	\$ 5,841,779	\$ 1,690,648
6.	Linden	2,245.99	\$ 1,477,142	\$ 427,494
7.	Manteca	22,686.09	\$ 14,920,177	\$ 4,317,995
8.	New Jerusalem	23.89	\$ 15,712	\$ 4,547
9.	Ripon	3,271.08	\$ 2,151,322	\$ 622,606
10.	Tracy	13,879.32	\$ 9,128,145	\$ 2,641,744
11.	SJCOE-Other Programs (COSP/Venture)	4,124.47	\$ 2,712,579	\$ 785,038
12.	<b>Sub-Total LEAs</b>	<b>67,730.10</b>	<b>\$ 44,544,700</b>	<b>\$ 12,891,521</b>
13.	SJCOE-Special Ed County Program	661.77		<b>\$ 32,389,968</b>
14.	Special Ed County Program Reserve			<b>\$ -</b>
15.	Staff Development Grant (Old Res. 6535)		\$ 24,534	\$ 24,534
16.	Charter Decline Adjustment Reserve	1,571.77	\$ 1,033,721	\$ 1,033,721
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			\$ 63,211
21.	<b>Totals</b>	<b>69,963.64</b>	<b>\$ 45,602,955</b>	<b>\$45,602,955</b>
22.	State Funding Exhibit	69,963.64	\$ 45,602,955.00	\$ 45,602,955
23.	Difference	-	\$0	\$0

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

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2021-22 1st Interim AB602	2021-22 May Budget AB602	Difference
<b>ADA and STATEWIDE TARGET and COLA RATES</b>				
SELPA Total ADA	A-1	67,797.82	67,788.65	9.17
Prior Year SELPA Total ADA	A-2	68,772.01	68,773.91	(1.90)
Prior Prior Year SELPA Total ADA	A-3	69,963.64	69,963.76	(0.12)
PY Funded ADA (Greater of A-2 or A-3)	A-4	69,963.64	69,963.76	(0.12)
Funded ADA (Greater of A-1, A-2, or A-3)	A-5	69,963.64	69,963.76	(0.12)
Prior Year Statewide Target Rate (STR)	A-6	\$ 625.0000000000	625.0000000000	-
Current Year Cost of Living Adjustment (COLA) Factor	A-7	1.0405	1.0405	0.0000
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	\$	25.3125000000	(25.3125000000)
Current Year STR	A-10	\$ 715.00	650.31	64.6900000000
<b>FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]</b>				
Total Base Funding (A5 * A10)	C-1	\$ 50,024,003.00	45,498,133.00	\$ 4,525,870.00
Base Proration Factor	C-2	\$ 1.0000	1.0000	0.000
Adjusted Total Base Funding (C2 * C3)	C-3	\$ 50,024,003.00	45,498,133.00	\$ 4,525,870.00
<b>FUNDING ENTITLEMENT</b>				
Funding Entitlement (D1)	D-1	\$ \$ 50,024,003.00	\$ 45,498,133.00	\$ 4,525,870.00
Local Special Education Property Taxes [EC 2572]	D-2	\$ \$ 4,421,048.00	\$ 4,322,379.00	\$ 98,669.00
Applicable Excess ERAF	D-3	\$ 0.00	0.00	\$ -
Total Deductions (D-2 + D-3)	D-4	\$ \$ 4,421,048.00	\$ 4,322,379.00	\$ 98,669.00
Net Funding Entitlement (D-1 - D-4)	D-5	\$ \$ 45,602,955.00	\$ 41,175,754.00	\$ 4,427,201.00
<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	\$ 17.161613290	17.161613290	-
<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	\$ 1,200,689.00	1,200,691.00	(2.00)
PS/RS Proration Factor	E-9	1.0000000000	1.0000000000	-
PS/RS Apportionment (E-8 * E-9)	E-10	\$ 1,200,689.00	1,200,691.00	(2.00)
Total PS/RS Apportionment (E-7 + E-10)	E-11	\$ 1,200,689.00	1,200,691.00	(2.00)
<b>LOW INCIDENCE [EC 56836.22]</b>				
Low Incidence Disabilities PY December Pupil Count	F-1	314.00	314.00	-
Low Incidence Rate	F-2	\$ 3,050.431423052	3,050.431423052	-

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2021-22 1st Interim AB602	2021-22 May Budget AB602	Difference
Low Incidence Apportionment (F-1 * F-2)	F-3	\$ 957,835.00	957,835.00	-
<b>OUT-OF-HOME CARE [EC 56836.165]</b>				
Out-of-Home Care Apportionment	G-1	\$ 1,139,425.00	1,894,905.00	(755,480.00)
<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 * A-9)	I-5	\$		
Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5)	I-6	\$		
<b>APPORTIONMENT SUMMARY</b>				
Net Funding Entitlement (D-5)	J-1	\$ 45,602,955.00	41,175,754.00	4,427,201.00
Program Specialists/Regionalized Services (E-11)	J-2	\$ 1,200,689.00	1,200,691.00	(2.00)
Low Incidence (F-3)	J-3	\$ 957,835.00	957,835.00	-
Out-of-Home Care (G-1)	J-4	\$ 1,139,425.00	1,894,905.00	(755,480.00)
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	\$ 48,900,904.00	45,229,185.00	3,671,719.00
State Infant Funding		\$ 265,623.00	255,286.00	10,337.00
State Apportionment Total with Infant		\$ 49,166,527.00	45,484,471.00	3,682,056.00
Add back in Property Taxes		4,421,048.00	4,322,379.00	98,669.00
Grand Total		53,587,575.00	49,806,850.00	3,780,725.00
<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 2017	Jun 2018	Jun 2019	Jun 2020	June 2021	June 2021		
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 CERT Jun 2020 ADA Certified	R3 CERT AB602 Jun 2021 ADA Certified	R1 CERT Jun 2021 AB602 ADA Certified	Annual Accrual Aug 2021 AB602 ADA* Estimated	1st Interim AB602 ADA** Estimated
Banta	324.94	338.78	346.70	350.83	315.09	296.66	296.66	214.43
River Island CH #1	437.46	528.66						
Next Generation CH		309.33	395.57	469.97	521.20	540.90	607.50	702.88
River Island Technology Academy							975.20	951.39
Banta CH							20.00	77.74
Escalon	2,592.48	2,538.79	2,497.21	2,486.06	2,569.96	2,605.12	2,605.12	2,468.08
Escalon Charter Academy	149.81	208.51	283.23	329.96	319.88	323.80	323.80	319.00
Jefferson	2,344.89	2,284.61	2,250.15	2,260.48	2,265.82	2,206.56	2,206.56	2,147.13
Lammersville	3,374.94	3,926.33	4,403.34	4,713.49	5,176.03	5,746.42	5,931.08	6,633.48
Lincoln	8,851.57	8,737.30	8,693.50	8,609.71	8,468.71	8,433.92	8,434.19	8,067.08
John McCandless CH		180.32	310.88	352.50	399.06	448.49	448.49	423.91
Linden	2,190.41	2,137.57	2,119.33	2,155.28	2,227.99	2,245.99	2,245.99	2,234.83
Manteca	21,965.80	22,029.47	22,176.21	22,417.59	22,390.39	22,567.99	22,687.52	22,687.52
be.tech	69.57	162.69	127.14	123.41	114.62	118.10		
New Jerusalem	21.63	25.94	25.08	21.52	20.41	23.89	23.89	20.91
Delta Charter	478.90	477.92						
NJ Charter	209.41	210.03						
Great Valley - MA	724.23	738.01						
CAVA	1,453.43	1,319.59	1,215.66	1,231.15				
Humphrey's ABLE	236.19	379.52	648.01	727.21	762.90			
Acacia Elem CH	271.69							
Acacia Middle CH	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	318.69		
Ripon	2,890.67	2,974.99	3,063.67	3,076.08	3,164.82	3,271.08	3,271.08	3,207.25
Tracy Unified	15,044.00	14,758.10	14,419.04	14,216.98	13,974.39	13,879.32	13,879.32	13,384.31
Tracy Learning Center	1,135.76	1,198.32	1,233.27	1,234.81	1,234.62	1,253.08		
Tracy IS Charter							46.30	60.80
SJCOE-Special Ed County Program	501.77	506.33	559.77	583.83	623.81	661.77	661.77	661.77
SJCOE Other Programs - COSP/One.charter	1,494.89	1,491.40	1,568.34	1,770.89	2,047.13	2,324.10	2,307.17	1,746.00
SJCOE Other Programs - RITA #2 CH			586.81	661.79	777.72	897.39		
SJCOE Other Programs - Venture	1,634.44	1,686.49	1,763.40	1,824.70	1,784.87	1,800.37	1,800.37	1,789.31
<b>Totals</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>69,963.64</b>	<b>68,772.01</b>	<b>67,797.82</b>
SELPA ADA Growth/Decline	693.58	728.74	(695.47)	973.94	(402.20)	542.65	(1,191.63)	(974.19)
Growth/Decline %	1.02%	1.06%	-1.00%	1.41%	-0.58%	0.78%	-1.70%	-1.42%

- 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.

\*\* For 21-22 1st Interim, LEA's 1st Interim 21-22 est. ADA was used

## 2021-22 SJCOE Special Education County Program

### Estimated Revenues by Funding Source

### Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	1st Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 10,059,204
R2	County Taxes - Special Education	\$ 4,421,048	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 1,096,121
R3	Federal Local Assistance Grant	\$ 744,023	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,530,399
R4	District's LCFF Transfer	\$ 6,808,690	E4	Instructional Aides Salaries ~ 21xx	\$ 8,702,632
R5	Mental Health & District Rentals/SDC	\$ 65,386	E5	Classified Support Salaries - M/O ~ 22xx	\$ 279,805
R6	Food Service	\$ -	E6	Supv & Admin Salaries ~ 23xx	\$ 33,598
R7	SDC Infant (Form I-50 Funding)	\$ 265,623	E7	Clerical & Office Salaries ~ 24xx	\$ 604,468
R8	Transfers Out	\$ (185,217)	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 2,668,564
R9			E9	Employee Benefits ~ 3xxx	\$ 9,705,492
R10			E10	Materials & Supplies ~ 4xxx	\$ 361,568
R11			E11	Mileage, Travel & Conference ~52xx	\$ 214,498
R12			E12	Dues & Memberships ~ 53xx	\$ 11,277
R13			E13	Insurance ~ 54xx	\$ 157,142
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 261,707
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 1,122,309
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 1,259,103
R18			E18	Sub-agreements for Services ~ 51xx	\$ 2,083,500
R19			E19	EIBT Contracts ~ 51xx	\$ 160,000
R20			E20	Communications ~ 59xx	\$ 107,381
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	\$ 3,985,537
R27			E27	Debt Service ~ 74xx	\$ 10,216
R28	<b>Total Estimated Program Revenues</b>	<b>\$ 12,119,553</b>	E28	<b>Total Estimated Expenditures</b>	<b>\$ 44,509,521</b>
<b>Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures</b>					<b>\$ (32,389,968)</b>

Description	1st Interim AB602
<b>Total Estimated Revenues</b>	<b>\$ 12,119,553</b>
<b>Less Total Estimated Expenditures</b>	<b>\$ (44,509,521)</b>
<b>Estimated Unfunded Cost - County Special Education Program</b>	<b>\$ (32,389,968)</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	\$ 32,389,968
<b>Total Revenues to Cover Special Ed County Program</b>	<b>\$ 32,389,968</b>

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I	Col J
Line #	Description	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1.	Beginning Balance - July 1	\$ 314,043.83	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25	\$ 323,891.76	\$ 319,738.93	\$ 348,296.16	\$ 392,818.59
2.	1997-98 Maximization	\$ 392,770.00							
3.	2012-13 Funding Adjustments	\$ 101,623.00							
4.	2013-14 Funding Adjustments	\$ 8,023.05							
5.	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.	2019-20 Funding Adjustments							\$ 324.39	
12.	<b>Subtotal Special Ed County Program Reserve</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>\$ 348,620.55</b>	<b>\$ 392,818.59</b>
13.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>								
14.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ (498,028.55)	\$ (10,776.58)	\$ (6,142.77)	\$ -	\$ (427,134.87)	\$ -	\$ -	\$ -
15.	Replenish Special Ed County Program Reserve	\$ -	\$ -	\$ -	\$ 7,044.34	\$ -	\$ 27,006.54	\$ 44,198.04	\$ 63,211.00
16.	<b>Special Ed County Program Reserve Ending Balance - June 30</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>\$ 392,818.59</b>	<b>\$ 456,029.59</b>
17.	Amount Available in Excess of Established Reserve Amount	\$ 498,029	\$ 10,777	\$ 6,143	\$ -	\$ 427,135	\$ -	\$ -	\$ -
18.	Estimated State Aid - Special Education	\$ 31,843,133	\$ 31,963,686	\$ 31,632,825	\$ 32,389,176	\$ 31,973,893	\$ 34,829,616	\$ 39,281,859	\$ 45,602,955
19.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
20.	Reserve for mid-year growth classes Beg Bal	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000.00	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13
21.	Use of Mid Year Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22.	Transfer from NPS/EIBT Reserve				\$ 69,002.13	\$ -	\$ -	\$ -	\$ -
23.	Replenish Mid Year Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24.	<b>Reserve for mid-year growth classes End Bal</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>	<b>\$ 249,002.13</b>
25.	Reserve for NPS/EIBT Beg Bal	\$ 930,256.44	\$ 927,754.04	\$ 927,754.04	\$ 927,754.04				
26.	Establish NPS/EIBT Reserve								
27.	Transfer to Mid Year Reserve				\$ (69,002.13)				
28.	Use of NPS/EIBT Reserve	\$ (2,502.40)	\$ -	\$ -	\$ (858,751.91)				
29.	<b>Reserve for NPS/EIBT End Bal</b>	<b>\$ 927,754.04</b>	<b>\$ 927,754.04</b>	<b>\$ 927,754.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
30.	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	\$ 800,000.00
31.	Establish or Additional OOHC Contribution Reserve		\$ 1,200,000.00	\$ -	\$ -	\$ 2,400,000.00	\$ -	\$ -	\$ -
32.	Use of OOHC Contribution Reserve		\$ -	\$ (400,000.00)	\$ (400,000.00)	\$ (400,000.00)	\$ (800,000.00)	\$ (800,000.00)	\$ (800,000.00)
33.	<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>\$ -</b>
<b>Reserve for the OOHC Contribution of \$2.4M - Distribute \$800K equally over 2019-20, 2020-21 and 2021-22</b>									
34.	Reserve for Charter Decline Adjustment Beg Bal			\$ -	\$ 521,299.00	\$ 260,649.00	\$ 568,094.00	\$ 571,427.00	\$ 1,461,826.00
35.	Establish or Additional Charter Decline Adjustment Reserve			\$ 781,949.00	\$ -	\$ 568,094.00	\$ -	\$ 890,358.00	\$ 1,033,721.00
36.	PY Funding Adjustments						\$ 3,333.00	\$ 41.00	\$ -
37.	Use of Charter Decline Adjustment Reserve			\$ (260,650.00)	\$ (260,650.00)	\$ (260,649.00)	\$ -	\$ -	\$ -
38.	<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>\$ 1,461,826.00</b>	<b>\$ 2,495,547.00</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 D 2021-2022	Column E 2021-2022	Column F 2022-2023	Column G 2023-2024
Line #	Summary Description		Budget Development	First Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	<b>Beginning Balance July 1st</b>		\$ 4,917,000.37	\$ 5,456,777.92	\$ 4,553,843.92	\$ 3,604,131.92
2	Total Revenue		\$ 8,458,588.00	\$ 8,561,667.00	\$ 7,653,792.00	\$ 7,550,990.00
3	TCSJ Expenses		\$ 8,942,979.00	\$ 9,464,601.00	\$ 8,603,504.00	\$ 8,744,055.00
4	Surplus/Deficit		\$ (484,391.00)	\$ (902,934.00)	\$ (949,712.00)	\$ (1,193,065.00)
5	<b>Ending Balance</b>		\$ 4,432,609.37	\$ 4,553,843.92	\$ 3,604,131.92	\$ 2,411,066.92
6	<i>Teach Out Plan / Reserve</i>		\$ 2,311,369.00	\$ 2,311,369.00	\$ 2,311,369.00	\$ 2,311,369.00
7	Adjusted Ending Balance		\$ 2,121,240.37	\$ 2,242,474.92	\$ 1,292,762.92	\$ 99,697.92
8	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 4,432,609.37	\$ 4,553,843.92	\$ 3,604,131.92	\$ 2,411,066.92
9	<b>Detail Object Codes</b>					
10	<b>Beginning Balance</b>		\$ 4,917,000.37	\$ 5,456,777.92	\$ 4,553,843.92	\$ 3,604,131.92
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	\$ 6,631,108.00	\$ 6,319,569.00	\$ 6,022,667.00	\$ 6,022,667.00
15	8660	Interest	\$ 28,323.00	\$ 28,323.00	\$ 28,323.00	\$ 28,323.00
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	\$ -	\$ -	\$ -	\$ -
20	various	Teacher Residency Grant-5991	\$ 102,802.00	\$ 509,716.00	\$ 102,802.00	\$ -
21	various	Intrepid Grant-5989	\$ 116,355.00	\$ 124,059.00	\$ -	\$ -
22	various	TCSJ Residency Lab - 5988	\$ -	\$ -	\$ -	\$ -
23	various	TCSJ Early Literacy Teacher Prep Initiative - 5987	\$ -	\$ -	\$ -	\$ -
24	various	TCSJ Raymus Maker Space - 5986	\$ -	\$ -	\$ -	\$ -
25	<b>Total Revenue</b>		\$ 8,458,588.00	\$ 8,561,667.00	\$ 7,653,792.00	\$ 7,550,990.00
26	1101/1105	Teacher/Extra/Subs	\$ 1,053,850.00	\$ 1,086,850.00	\$ 901,042.00	\$ 901,042.00
27	1300	Cert Perm	\$ 1,669,444.00	\$ 1,799,110.00	\$ 1,746,608.00	\$ 1,761,884.00
28	1311	Cert Temp	\$ 330,000.00	\$ 297,000.00	\$ 267,300.00	\$ 267,300.00
29	<b>Total 1xxx</b>		\$ 3,053,294.00	\$ 3,182,960.00	\$ 2,914,950.00	\$ 2,930,226.00
30	2206	Class Supp/OT	\$ -	\$ -	\$ -	\$ -
31	2300	Class Supv Perm	\$ 146,699.00	\$ 158,910.00	\$ 155,510.00	\$ 159,667.00
32	2316	Class Supv OT	\$ -	\$ -	\$ -	\$ -
33	2400	Class Perm	\$ 689,997.00	\$ 696,425.00	\$ 674,019.00	\$ 678,531.00
34	2405/2406	Class Temp/OT	\$ 15,000.00	\$ 25,000.00	\$ 15,000.00	\$ 15,000.00
35	2900	Other Class Perm	\$ -	\$ -	\$ -	\$ -
36	2906	Other Class OT/Temp	\$ 1,388,900.00	\$ 1,388,900.00	\$ 1,168,998.00	\$ 1,149,248.00
37	2930	Student Workers	\$ -	\$ -	\$ -	\$ -
38	<b>Total 2xxx</b>		\$ 2,240,596.00	\$ 2,269,235.00	\$ 2,013,527.00	\$ 2,002,446.00
39	3000	Benefits	\$ 1,338,826.00	\$ 1,368,444.00	\$ 1,396,575.00	\$ 1,395,236.00
40	<b>Total 3xxx</b>		\$ 1,338,826.00	\$ 1,368,444.00	\$ 1,396,575.00	\$ 1,395,236.00
41	4200	Books	\$ 20,000.00	\$ 30,000.00	\$ 10,000.00	\$ 10,000.00
42	4310	Materials	\$ 150,049.00	\$ 160,273.00	\$ 140,000.00	\$ 140,000.00
43	4400	Non Cap Equip	\$ 24,310.00	\$ 43,677.00	\$ 20,000.00	\$ 20,000.00
44	<b>Total 4xxx</b>		\$ 194,359.00	\$ 233,950.00	\$ 170,000.00	\$ 170,000.00
45	5200	Travel & Conference	\$ 147,000.00	\$ 147,000.00	\$ 147,000.00	\$ 147,000.00
46	5300	Dues & Membership	\$ 29,603.00	\$ 29,603.00	\$ 29,603.00	\$ 29,603.00
47	5400	Insurance/Property & Liability	\$ 8,281.00	\$ 7,693.00	\$ 7,693.00	\$ 7,693.00
48	5600**	Rent/Bldgs. & Repairs	\$ 374,068.00	\$ 385,788.00	\$ 539,204.00	\$ 704,340.00
49	5710	Direct Cost for Interfund Serv.	\$ 122,991.00	\$ 128,845.00	\$ 120,738.00	\$ 121,287.00
50	5800	Contract Services	\$ 529,969.00	\$ 768,735.00	\$ 412,809.00	\$ 366,053.00
51	5900	Postage/Cell/Internet	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
52	<b>Total 5xxx</b>		\$ 1,231,912.00	\$ 1,487,664.00	\$ 1,277,047.00	\$ 1,395,976.00
53	6200	Building Improvements	\$ 40,000.00	\$ 43,375.00	\$ -	\$ -
54	6400	Equipment	\$ -	\$ 5,513.00	\$ -	\$ -
55	<b>Total 6xxx</b>		\$ 40,000.00	\$ 48,888.00	\$ -	\$ -
56	7310	Indirect	\$ 843,992.00	\$ 873,460.00	\$ 831,405.00	\$ 850,171.00
57	<b>Total 7xxx</b>		\$ 843,992.00	\$ 873,460.00	\$ 831,405.00	\$ 850,171.00
58	<b>Total Expenses</b>		\$ 8,942,979.00	\$ 9,464,601.00	\$ 8,603,504.00	\$ 8,744,055.00
59	Total Surplus/Deficit		\$ (484,391.00)	\$ (902,934.00)	\$ (949,712.00)	\$ (1,193,065.00)
60	<b>Ending Balance</b>		\$ 4,432,609.37	\$ 4,553,843.92	\$ 3,604,131.92	\$ 2,411,066.92
61	<i>Teach Out Plan / Reserve</i>		\$ 2,311,369.00	\$ 2,311,369.00	\$ 2,311,369.00	\$ 2,311,369.00
63	<i>2% Economic Uncertainty Reserve</i>		\$ 178,860.00	\$ 189,292.00	\$ 172,070.00	\$ 174,881.00
64	<i>Amount Above (Below) Target</i>		\$ 1,942,380.37	\$ 2,053,182.92	\$ 1,120,692.92	\$ (75,183.08)
65	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 4,432,609.37	\$ 4,553,843.92	\$ 3,604,131.92	\$ 2,411,066.92

\*\*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 12 *12-5210-6978 *12-5210-6979 *(5100)	Head Start (Restricted)	Stockton Unified School District	\$935,702.75	7/16/2021	Jamie Baiocchi	Continuation of Cooperative Agreement for Head Start for Covid Stipend funds during the 2021-2022 fiscal year	PO22-00475
Fund 12 *12-5210-6978 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$377,577.00	7/1/2021	Jamie Baiocchi	Continuation of Cooperative Agreement for Head Start for Covid Stipend funds during the 2021-2022 fiscal year	PO22-00476
Fund 12 *12-5210-6978 *12-5210-6979 *(5100)	Head Start (Restricted)	San Joaquin County Child Abuse Prevention Council	\$531,859.25	7/16/2021	Jamie Baiocchi	Continuation of Cooperative Agreement for Head Start for Covid Stipend funds during the 2021-2022 fiscal year	PO22-00477
Fund 12 *12-5210-6978 *(5100)	Head Start (Restricted)	Creative Childcare Inc.	\$378,970.00	7/1/2021	Jamie Baiocchi	Continuation of Cooperative Agreement for Head Start for Covid Stipend funds during the 2021-2022 fiscal year	PO22-00478
Fund 12 *12-5058-7732 *(5100)	Early Childhood Education (Restricted)	Stockton Unified School District	\$58,475.00	7/1/2021	Jamie Baiocchi	Cooperative Agreement for the California Preschool Program for COVID Stipend funds during the 2021-2022 fiscal year	PO22-00481
Fund 12 *12-5058-7732 *(5100)	Early Childhood Education (Restricted)	Creative Childcare Inc.	\$194,512.50	7/1/2021	Jamie Baiocchi	Cooperative Agreement for the California Preschool Program for COVID Stipend funds during the 2021-2022 fiscal year	PO22-00483
Fund 79 79-0000-9217	I.T. (Unrestricted)	Ellen Wolfhagen	\$33,000.00	7/2/2021	Ed Babakhan	Contract to provide E-Rate consulting services during the 2021-2022 fiscal year	PO22-00509
Fund 01 01-0000-5168	Operations (Unrestricted)	Infinity Communications and Consulting Inc.	\$46,000.00	7/2/2021	Warren Sun	Contract to provide E-Rate consulting services during the 2021-2022 fiscal year	PO22-00517
Fund 01 01-0000-5071	Administration (Unrestricted)	Capitol Advisors Group LLC.	\$36,000.00	7/2/2021	Troy Brown	Contract to provide legislative and administrative representation and other delegated business on behalf of SJCOE during the 2021-2022 fiscal year	PO22-00519
Fund 12 *12-5210-6956 *12-5210-6960 *12-5210-6968 *(5100)	Head Start (Restricted)	Stockton Unified School District	\$634,042.00	7/2/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting carryover activities of the Head Start Program during the 2021-2022 fiscal year	PO22-00521
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$5,492,213.00	7/8/2021	Monica Vallerga	Estimated cost for home to school transportation for Special Education students during the 2021-2022 fiscal year	PO22-00714
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$321,262.00	7/8/2021	Monica Vallerga	Estimated cost for Rider/Monitor/Aide transportation for Special Education students during the 2021-2022 fiscal year	PO22-00715



Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$54,299.00	7/8/2021	Monica Vallerga	Estimated cost for therapy transportation for Special Education students during the 2021-2022 fiscal year	PO22-00717
Fund 01 *01-0724-1650 *(5100)	Special Education (Unrestricted)	First Student Inc.	\$75,383.00	7/8/2021	Monica Vallerga	Estimated cost for field trip transportation for Special Education students during the 2021-2022 fiscal year	PO22-00718
Fund 01 01-0000-5210	Business Services (Unrestricted)	TALX Corporation	\$50,000.00	7/9/2021	Scott Anderson	Contracted services for unemployment cost control service during the 2021-2022 fiscal year	PO22-00786
Fund 12 12-5210-6950 12-5211-6955	Head Start (Restricted)	Acorn Evaluations Inc.	\$35,000.00	7/12/2021	Jamie Baiocchi	Contract to provide data science, evaluation and technical assistance services to SJCOE during the 2021-2022 fiscal year	PO22-00834
Fund 12 *12-5058-7732 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$120,093.75	7/12/2021	Jamie Baiocchi	Cooperative Agreement for the California Preschool Program for COVID Stipend funds during the 2021-2022 fiscal year	PO22-00839
Fund 01 *01-6546-2326 *(5100)	S.E.L.P.A. (Restricted)	Victor Community Support Services Inc.	\$339,000.00	8/10/2021	Brandie Brunni	Estimated cost for ERMHS from Victor Community Support Services for students served during the 2021-2022 school year	PO22-01086
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Education Central Valley	\$150,000.00	7/16/2021	Brandie Brunni	Estimated cost for tuition for students attending Point Quest Central Valley Non Public School for the 2021-2022 school year	PO22-01087
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Education Sacramento Depot Park	\$150,000.00	7/16/2021	Brandie Brunni	Estimated cost for tuition for students attending Point Quest Sacramento Depot Park Non Public School for the 2021-2022 school year	PO22-01088
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Stockton Education Center	\$100,000.00	7/20/2021	Brandie Brunni	Estimated cost for tuition for students attending Stockton Education Center Non Public School for the 2021-2022 school year	PO22-01089
Fund 12 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$143,850.00	7/16/2021	Jamie Baiocchi	Contract to provide family intervention/case management services during the 2021-2022 fiscal year	PO22-01091
Fund 12 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$52,500.00	7/16/20021	Jamie Baiocchi	Contract to provide crisis childcare services to parents in need of childcare during the 2021-2022 fiscal year	PO22-01092
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	A Show of Hands	\$700,000.00	7/16/2021	Monica Vallerga	Contract to provide sign language interpreting services during the 2021-2022 fiscal year	PO22-01094
Fund 09 09-0000-3800	Venture Academy (Unrestricted)	Lodi Unified School District	\$190,080.00	7/20/2021	Joni Hellstrom	Estimated cost for meal reimbursement during the 2021-2022 fiscal year	PO22-01125



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-5026	CodeStack (Unrestricted)	CCSESA	\$250,000.00	7/20/2021	Johnny Arguelles	Contract for CCSESA/EDJOIN annual franchise fee during the 2021-2022 fiscal year	PO22-01129
Fund 01 01-9010-5025	CodeStack (Restricted)	Cassandra A. Pamplona	\$40,000.00	7/20/2021	Johnny Arguelles	Contract to assist in the development of the Desired Results Development Profile (DRDP) during the 2021-2022 fiscal year	PO22-01165
Fund 12 *12-5810-6227 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	Parents By Choice Inc.	\$73,500.00	7/22/2021	Jamie Baiocchi	Contract to provide evidenced based co-parenting and life skills classes during the 2021-2022 fiscal year	PO22-01200
Fund 01 01-6500-1050	Special Education (Restricted)	Capitol Speech and Rehabilitation Services	\$120,000.00	7/27/2021	Monica Vallerga	Contract to provide speech and language services during the 2021-2022 fiscal year	PO22-01261
Fund 01 01-6500-1050	Special Education (Restricted)	Ellen Hoke Corp.	\$80,000.00	7/22/2021	Monica Vallerga	Contract to provide VI services along with braille & ILS instruction during the 2021-2022 fiscal year	PO22-01262
Fund 01 01-6500-1050	Special Education (Restricted)	Sonja Biggs Educational Services	\$75,000.00	7/22/2021	Monica Vallerga	Contract to provide VI services along with braille & ILS instruction during the 2021-2022 fiscal year	PO22-01263
Fund 01 01-9010-5025	CodeStack (Restricted)	Farshad Ostadsharif	\$45,990.00	7/22/2021	Johnny Arguelles	Contract to develop the Desired Results Development Profile (DRDP) online project during the 2021-2022 fiscal year	PO22-01279
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Applied Behavior Consultants Inc.	\$34,777.01	7/26/2021	Monica Vallerga	Contracted services for Special Education students during the 2021-2022 fiscal year	PO22-01324
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Autism Spectrum Therapies	\$35,000.00	7/26/2021	Monica Vallerga	Estimated cost for contracted services for Special Education students during the 2021-2022 fiscal year	PO22-01325
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Behavioral and Educational Strategies and Training	\$347,770.06	7/25/2021	Monica Vallerga	Contracted services for Special Education students during the 2021-2022 fiscal year	PO22-01326
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Communication Works	\$160,000.00	7/25/2021	Monica Vallerga	Contract to provide speech and language services during the 2021-2022 fiscal year	PO22-01327
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Easter Seals Superior California	\$46,200.00	7/25/2021	Monica Vallerga	Estimated cost for contracted services for Special Education students during the 2021-2022 fiscal year	PO22-01328
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Eaton Interpreting Services	\$103,000.00	7/25/2021	Monica Vallerga	Estimated cost for contracted services for sign language interpretation during the 2021-2022 fiscal year	PO22-01329
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	EPN Enterprises Inc.	\$215,000.00	7/25/2021	Monica Vallerga	Contracted services for additional LVN services for Special Education students for the 2021-2022 fiscal year	PO22-01330



**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)	Therapeutic Pathways Inc.	\$113,700.00	7/25/2021	Monica Vallerga	Estimated cost for contracted services for Special Education students during the 2021-2022 fiscal year	PO22-01333
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	The Gift of Speech	\$120,000.00	7/26/2021	Monica Vallerga	Contract to provide speech/language therapy for Special Education students during the 2021-2022 fiscal year	PO22-01341
Fund 01 Fund 09 01-0240-3190 *01-0240-3190 *09-0240-8100 *(5100)	C.O.S.P. (Unrestricted)	San Joaquin County Probation Department	\$571,014.00	7/26/2021	Sean Morrill	Contracted services to assist in administering a cooperative program for at-risk youth during the 2021-2022 fiscal year	PO22-01361
Fund 12 12-6105-7730 *12-5025-7740 *12-6105-7730 *(5100)	Early Childhood Education (Restricted)	Creative Childcare Inc.	\$3,060,995.00	7/15/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the General Child Care and Development program (CCTR) during the 2021-2022 fiscal year	PO22-01366
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood Education (Restricted)	Creative Childcare Inc.	\$3,847,462.00	7/15/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the California State Preschool program (CSPP) during the 2021-2022 fiscal year	PO22-01367
Fund 12 12-6105-7730 *12-6105-7730 *(5100)	Early Childhood Education (Restricted)	Community Action Partnership of Kern	\$2,852,203.00	7/15/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the General Child Care and Development program (CCTR) During the 2021-2022 fiscal year	PO22-01368
Fund 01 01-6500-1050	Special Education (Restricted)	Maxim Healthcare Services	\$200,000.00	7/26/2021	Monica Vallerga	Contracted services for additional LVN services for Special Education students for the 2021-2022 fiscal year	PO22-01386
Fund 01 01-6500-1050	Special Education (Restricted)	Procare Therapy	\$160,000.00	7/26/2021	Monica Vallerga	Contract to provide VI services along with braille & ILS instruction during the 2021-2022 fiscal year	PO22-01387
Fund 01 01-3210-5253	Comprehensive Health (Restricted)	EPN Enterprises Inc.	\$136,800.00	7/26/2021	Sheri Coburn	Contract to provide Contact Tracing during the 2021-2022 fiscal year	PO22-01418
Fund 01 *01-6546-2326 *(5100)	S.E.L.P.A. (Restricted)	Charis Youth Center	\$325,000.00	7/27/2021	Brandie Bruni	Estimated cost for residential board and care for students placed at Charis Youth Center during the 2021-2022 School Year	PO22-01435
Fund 01 01-7425-3472	C.O.S.P. (Restricted)	West Ed	\$107,000.00	7/27/2021	Sean Morrill	Contract to provide a multi tiered system of services during the 2021-2022 fiscal year	PO22-01456
Fund 01 01-0240-3927	C.O.S.P. (Unrestricted)	San Joaquin County Probation Department	\$110,032.00	7/29/2021	Sean Morrill	Contract to provide services to at-risk youth during the 2021-2022 fiscal year	PO22-01465



Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Manteca Unified School District	\$50,000.00	7/30/2021	Jennifer Lawrence	Contracted services for meal reimbursement during the 2021-2022 fiscal year	PO22-01494
Fund 12 *12-5210-6950 *(5100)	Head Start (Restricted)	Stockton Unified School District	\$5,628,386.72	8/3/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2021-2022 fiscal year	PO22-01516
Fund 12 *12-5210-6950 *12-5211-6955 *(5100)	Head Start (Restricted)	San Joaquin County Child Abuse Prevention Council	\$2,395,938.54	8/3/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2021-2022 fiscal year	PO22-01523
Fund 12 *12-5210-6950 *12-5211-6955 *(5100)	Head Start (Restricted)	Creative Childcare Inc.	\$1,268,195.91	8/3/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2021-2022 fiscal year	PO22-01524
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$2,126,328.00	7/15/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the California State Preschool program (CSPP) during the 2021-2022 fiscal year	PO22-01526
Fund 12 *12-5210-6968 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$128,905.65	8/4/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2021-2022 fiscal year	PO22-01538
Fund 12 *12-5210-6950 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$1,641,682.07	8/4/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2021-2022 fiscal year	PO22-01541
Fund 01 Fund 09 01-3182-3345 09-1100-8105	C.O.S.P. (Restricted)	High Expectations Parental Service	\$39,300.00	8/3/2021	Sean Morrill	Contract to provide family engagement trainings during the 2021-2022 fiscal year	PO22-01542
Fund 01 01-6500-3202	Venture Academy (Restricted)	Speech Therapy Associates	\$110,000.00	8/4/2021	Joni Hellstrom	Estimated cost to provide speech and language services during the 2021-2022 fiscal year	PO22-01561
Fund 01 01-9010-5025 **01-9010-5025 **(5808)	CodeStack (Restricted)	Collaborative Communications Group Inc.	\$114,650.00	8/9/2021	Johnny Arguelles	Contract to provide a complete mock-up and design for CDE, LCAP query tool during the 2021-2022 fiscal year	PO22-01615
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood Education (Restricted)	Stockton Unified School District	\$1,408,863.00	7/15/2021	Jamie Baiocchi	Cooperative agreement for the purpose of conducting activities of the California State Preschool program (CSPP) during the 2021-2022 fiscal year	PO22-01622



Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Tracy Boys & Girls Club	\$884,113.45	8/10/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01631
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Escalon Unified School District	\$115,579.60	8/10/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01632
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Linden Unified School District	\$526,445.09	8/10/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01633
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	New Hope School District	\$130,192.41	8/10/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01634
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Give Every Child A Chance	\$330,823.76	8/10/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01635
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Team Charter School	\$115,116.17	8/10/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01636
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Team Charter Academy	\$154,198.72	8/13/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01637
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comprehensive Health (Restricted)	Ripon Unified School District	\$83,495.50	8/11/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01647
Fund 01 *01-6010-6373 *(5100)	Comprehensive Health (Restricted)	Team Charter School	\$28,495.41	8/16/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01684
Fund 01 *01-6010-6373 *(5100)	Comprehensive Health (Restricted)	Team Charter Academy	\$60,451.69	8/16/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01685
Fund 01 *01-6010-6373 *(5100)	Comprehensive Health (Restricted)	Escalon Unified School District	\$31,988.34	8/18/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01737



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 *01-6010-6373 *(5100)	Comprehensive Health (Restricted)	Give Every Child A Chance	\$60,043.19	8/18/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01738
Fund 01 *01-6010-6373 *(5100)	Comprehensive Health (Restricted)	Linden Unified School District	\$107,431.31	8/18/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01739
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Gran Phinale Apprenticeship Academy	\$162,480.00	8/11/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-01797
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	California Barber Cosmetology Apprenticeship Learning Center Inc.	\$189,560.00	8/10/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-01798
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Operating Engineers Local 3 JATC	\$406,200.00	8/11/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-01852
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	WECA Apprenticeship & Training Committee	\$471,192.00	8/13/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-01854
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Northern California Plasterers' JATC	\$81,240.00	8/11/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-01855
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	FourM Education Corporation	\$54,160.00	8/11/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-01864
Fund 01 01-7425-3472	C.O.S.P. (Restricted)	Reed Oak LLC.	\$50,000.00	8/26/2021	Melanie Greene	Contract to provide speaking services during the 2021-2022 fiscal year	PO22-01898
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Central Valley-Motherlode Plumbing & Pipefitting Apprenticeship Committee	\$115,090.00	8/10/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-01904
Fund 01 01-0000-5071	Administration (Unrestricted)	KP Public Affairs LLC.	\$36,000.00	8/24/2021	Troy Brown	Contract to provide lobbying and other delegated business specified by and on behalf of SJCOE	PO22-01909
Fund 01 *01-6010-6373 *(5100)	Comprehensive Health (Restricted)	Boys and Girls Club of Tracy	\$49,135.63	8/30/2021	Sheri Coburn	Contract to facilitate the afterschool learning program during the 2021-2022 fiscal year	PO22-01924
Fund 01 Fund 09 **01-3182-3345 **09-1100-8105 01-3182-3345 09-1100-8105 **(5808)	C.O.S.P. (Restricted)	Old Sow Coaching and Consulting	\$144,734.00	8/30/2021	Melanie Greene	Contract to provide an extension of the team enhancement and performance effectiveness project during the 2021-2022 fiscal year	PO22-01956



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	PHCC Educational Foundation	\$81,240.00	8/13/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-02009
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Lodi Unified School District	\$100,000.00	9/2/2021	Jennifer Lawrence	Contracted services for meal reimbursements during the 2021-2022 fiscal year	PO22-02013
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Greater East Bay Barber Cosmetology Apprenticeship Committee	\$97,826.50	8/13/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-02015
Fund 01 01-0000-5093	Student Programs & Services (Unrestricted)	AL Berry Consulting Inc.	\$94,500.00	9/8/2021	Janine Kaeslin	Contract to provide consulting, training and other services during the 2021-2022 fiscal year	PO22-02081
Fund 01 Fund 09 01-6500-3202 09-3212-3871 09-7425-3870	Venture Academy (Restricted)	Ro Health Inc.	\$112,920.00	9/13/2021	Joni Hellstrom	Estimated cost for Occupational Therapy and Licensed Vocational Nurses during the 2021-2022 fiscal year	PO22-02117
Fund 01 01-3212-3473	C.O.S.P. (Restricted)	EPN Enterprises Inc.	\$92,160.00	9/13/2021	Melanie Greene	Contract to provide Contact Tracing during the 2021-2022 fiscal year	PO22-02126
Fund 01 01-9010-7317	Comprehensive Health (Restricted)	Living Works Education Inc.	\$46,500.00	9/15/2021	Sheri Coburn	Contract to provide a 5 day training for trainers in the Applied Suicide Intervention Skills Training (ASIST) for 15 participants during the 2021-2022 fiscal year	PO22-02167
Fund 01 01-3182-3345 **01-3182-3345 **(5808)	C.O.S.P. (Restricted)	Erin Elizabeth Young	\$70,824.55	9/27/2021	Melanie Greene	Contract to provide creative art classes and interactive mural services for teachers and students in the One. Program during the 2021-2022 fiscal year	PO22-02218
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	California Firefighter Joint Apprenticeship Committee	\$913,950.00	9/16/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for apprentices during the 2021-2022 fiscal year	PO22-02241
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comprehensive Health (Restricted)	Tracy Unified School District	\$60,000.00	9/23/2021	Sheri Coburn	Contract to promote safe and healthy behaviors and environments for individuals, families and communities during the 2021-2022 fiscal year	PO22-02279
Fund 01 01-6500-1020	Special Education (Restricted)	The Stepping Stones Group, LLC.	\$168,000.00	9/29/2021	Monica Vallerga	Contract to provide speech services and instructional assistant services during the 2021-2022 fiscal year	PO22-02355
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comprehensive Health (Restricted)	Lincoln Unified School District	\$45,000.00	9/29/2021	Sheri Coburn	Contract to promote safe and healthy behaviors and environments for individuals, families and communities during the 2021-2022 fiscal year	PO22-02378
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comprehensive Health (Restricted)	Lodi Unified School District	\$60,000.00	10/7/2021	Sheri Coburn	Contract to promote safe and healthy behaviors and environments for individuals, families and communities during the 2021-2022 fiscal year	PO22-02432



Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comprehensive Health (Restricted)	Stockton Unified School District	\$60,000.00	10/4/2021	Sheri Coburn	Contract to promote safe and healthy behaviors and environments for individuals, families and communities during the 2021-2022 fiscal year	PO22-02433
Fund 01 01-6500-1020 01-6500-1050	Special Education (Restricted)	Butterfly Effects, LLC.	\$168,000.00	10/5/2021	Monica Vallergera	Contract to provide BCBA behavior analyst and instructional assistance for Special Education students during the 2021-2022 fiscal year	PO22-02435
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	SMUD	\$92,072.00	8/13/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for apprentices during the 2021-2022 fiscal year	PO22-02439
Fund 01 01-5310-1690	Special Education (Restricted)	Linden Unified School District	\$26,000.00	8/16/2021	Monica Vallergera	Estimated cost to provide meals for Special Education classes during the 2021-2022 fiscal year	PO22-02443
Fund 01 01-5310-1690	Special Education (Restricted)	Manteca Unified School District	\$55,000.00	10/8/2021	Monica Vallergera	Estimated cost to provide meals for Special Education students during the 2021-2022 fiscal year	PO22-02461
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Associated General Contractors San Diego JAC	\$460,360.00	8/10/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-02565
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Napa Solano Counties Plumbers & Steamfitters JATC	\$103,581.00	8/11/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 fiscal year	PO22-02687



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0240-2300-3922 09-0240-2300-8100	Unrestricted	Ryan Flores	\$424.29 Daily	\$475.43 Daily	Nou Hendricks	Position changed from Program Manager III position in Venture Academy to Coordinator IV position in County Operated Schools & Programs. Increase of \$17,697.13.	45401
09-0000-1300-3800	Unrestricted	Joshua Brigham	\$559.44 Daily	\$600.30 Daily	Joni Hellstrom	Position Changed from Coordinator IV position in Venture Academy to Director II position in Venture Academy. Increase of \$11,927.53.	43607
09-0240-1330-8100 01-0240-1330-3600 09-0000-1330-3800	Unrestricted	Sean Morrill	\$781.49 Daily	\$823.70 Daily	Janine Kaeslin	Position changed from Division Director position in Alternative Education to Assistant Superintendent position in Alternative Education. Increase of \$12,019.79.	43728
09-0240-1300-8100 01-0240-1300-3610	Unrestricted	Melanie Greene	\$616.81 Daily	\$661.31 Daily	Sean Morrill	Position changed from Director II position in Continuous Improvement and Support to Division Director position in Alternative Education. Increase of \$12,792.40.	43728
01-0000-2330-5000	Unrestricted	Christina Torres-Peters	\$781.49 Daily	\$823.70 Daily	Troy Brown	Position changed from Division Direction position in Human Resource to Chief Human Resource Officer position in Human Resource. Increase of \$13,120.79.	45892
01-0000-1360-5000	Unrestricted	Janine Kaeslin	\$873.88 Daily	\$944.12 Daily	Troy Brown	Position changed from Assistant Superintendent position in County Operated School & Programs to Associate Superintendent position in Administration. Increase of \$22,004.50.	43728
09-0000-1300-3800	Unrestricted	Erica Nestle	\$429.77 Daily	\$475.43 Daily	Joni Hellstrom	Position changed from Teacher position in Venture Academy to Coordinator IV position in Venture Academy. Increase of \$35,466.83	43607
01-0000-2300-6810 01-7135-2300-6212 01-9012-2300-7151	Unrestricted	Tamara Basepayne	\$493.86 Daily	\$529.92 Daily	Kirk Brown	Position changed from Coordinator II position in Science & STEM, Innovation & Integration to Coordinator IV position in Science & STEM, Innovation & Integration. Increase of \$15,921.28.	46182
01-6500-1100-1020	Restricted	Anthony Rivera	\$126.12 Daily	\$281.19 Daily	Cynthia Campero	Position changed from Instructional Assistant position in Special Education to Teacher position in Special Education. Increase of \$39,319.18.	45821
01-6500-1100-1020	Restricted	Andrina Aguilar	\$108.48 Daily	\$281.19 Daily	Jason Davis	Position changed from Instructional Assistant position in Special Education to Teacher position in Special Education. Increase of \$51,840.15.	44706
01-0000-1320-5000	Unrestricted	Troy Brown	\$889.93 Daily	\$1093.75 Daily		Position changed from Associate Superintendent position in Administration to Superintendent position in Administration. Increase of \$54,723.01.	43728
01-6500-1100-3202	Restricted	Denise Clark	\$145.32 Daily	\$281.19 Daily	Silvia De Alba	Position changed from Clerk II position in Venture Academy to Teacher position in Venture Academy. Increase of \$34,682.36.	45136



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
09-0000-2300-3800	Unrestricted	Andrew Basler	\$198.37 Daily	\$391.12 Daily	Joni Hellstrom	Position changed from Staff Secretary position in Teachers College of San Joaquin to Program Manager III position in Venture Academy. Increase of \$49,273.41.	45401
01-6500-1100-1020	Restricted	Ryan Owens	\$130.56 Daily	\$281.19 Daily	Anna Tyson	Position changed from Instructional Assistant position in Special Education to Teacher position in Special Education. Increase of \$41,465.80.	45173
12-6127-2400-6204 12-5035-2400-6165 12-9012-2400-7799	Restricted	Molly Geranio	\$185.26 Daily	\$225.69 Daily	Brandie Harrold	Position changed from Student Services Technician position in Alternative Education to Data Support Specialist position in Early Childhood Education. Increase of \$14,589.42.	44629
12-6128-1300-7768	Restricted	Kathryn Down-Stroh	\$483.26 Daily	\$483.26 Daily	Brandie Harrold	Position changed from Coordinator I position for 190 days in Early Education to Coordinator I position for 215 days in Early Education. Increase of \$16,125.86.	47876
09-3212-2300-3871	Restricted	Shannon Allen	\$200.40 Daily	\$391.12 Daily	Joni Hellstrom	Position changed from Human Resource Technician II position in County Operated Schools & Programs to position Program Manager III position in Venture Academy. Increase of \$48,540.22.	47829
01-0000-1300-4205	Unrestricted	Katelyn Wipfli	\$501.92 Daily	\$527.02 Daily	Pamela Knapp	Position changed from Coordinator IV position in Student Activities and Events to Director I position in College and Career Readiness. Increase of \$14,805.71.	49204
01-7810-2300-6254 01-7810-2300-6252 01-7810-2300-6253 01-7810-2300-6251 01-7810-2300-5280 01-7810-2300-5279 01-7810-2300-5278	Restricted	Yvonne Martinez	\$256.62 Daily	\$372.49 Daily	Nicolas Mueller	Position changed from Account Specialist position in Business Services to Program Manager II position in Greater Valley Conservation Corp. Increase of \$22,460.39.	46712
09-0240-2400-8100	Unrestricted	Jessica Marin-Del Vigan	\$126.12 Daily	\$185.26 Daily	Mary Geranio	Position changed from Instructional Assistant position in Special Education to Registrar position in County Operated Schools & Programs. Increase of \$45,064.50.	45726
01-6500-1100-1020	Restricted	Juan Ortega	\$126.12 Daily	\$293.77 Daily	Cynthia Campero	Position changed from Instructional Assistant position in Special Education to Teacher position in Special Education. Increase of \$52,728.43.	54183
01-0000-2300-5000	Unrestricted	Christina Lewis	\$529.92 Daily	\$571.72 Daily	Terrell Martinez	Position changed from Coordinator IV position in Business Services to Director I position in Business Services. Increase of \$13,645.93.	50714
01-0000-2300-5000	Unrestricted	Rachele Tyler	\$559.44 daily	\$591.85 Daily	Terrell Martinez	Position changed from Coordinator IV position in Business Services to Director I position in Business Services. Increase of \$10,582.98.	50712



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
Troy A. Brown, Ed.D., County Superintendent of Schools

**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
2009 Ford Econoline License # 1328250	1	6/24/2021
2009 Macbook A1304	1	2/11/2021
960 Sq. Foot Portable Building	3	9/17/2021
A1278 Macbook	2	2/11/2021
Acer C710-2847	2	2/11/2021
AGS Algebra	1	6/30/2021
AGS Algebra 20	20	8/17/2021
AGS Basic Math Skills	9	8/17/2021
AGS Basic Math Skills TE	1	8/17/2021
AGS Biology	42	7/13/2021
AGS Biology Lab Manual	2	7/13/2021
AGS Biology Student Workbook	2	7/13/2021
AGS Consumer Mathematics	5	8/17/2021
AGS Exploring Literature	1	9/17/2021
AGS Geometry	3	8/17/2021
AGS Physical Science	15	7/13/2021
AGS Pre-Algebra	21	6/30/2021
AGS Pre-Algebra Teacher's Edition	1	6/30/2021
AGS Publishing Biology	1	7/13/2021
AGS United States History	1	6/30/2021
AGS World Geograpy	1	9/17/2021
AGS World History	5	6/30/2021
Alegebra 1 CA	12	8/17/2021
Alegebra Concepts and skill	11	8/17/2021
Algebra Extra Examples Transparencies with Standard Test Practice	1	8/17/2021
Algebra Readiness	17	8/17/2021
Amigo R2 Receiver	1	10/25/2021
Amigo R2 Receiver (silver)	2	6/30/2021
Amigo T20 Transmitter	1	6/30/2021
Amigo T30 Transmitter (white)	1	6/30/2021
Amigo Transmitter T30	1	10/25/2021
Amigo TS/R5 System	1	6/30/2021
APC Netbotz Room Monitor	4	5/7/2021
Apple Display	2	7/9/2021
Apple iMac (A1002)	1	2/11/2021
Apple iMac (A1195)	2	2/11/2021
Apple iMac (A1224)	322	2/11/2021
Apple iMac (A1225)	1	2/11/2021
Apple iMac (A1311)	63	2/11/2021
Apple iMac (A1312)	1	2/11/2021
Apple iMac (M5521)	3	2/11/2021
Apple TV	1	10/23/2020
Back-UPS CS500	1	4/23/2021
Biology Exploring Life Computer Test Bank with Exam View CD	1	7/13/2021
Biology Exploring Life Laboratory Manual TE	1	7/13/2021
Biology The Dynamics of Life	45	7/13/2021
Biology: Human Biology	55	7/13/2021
Biology: The Dynamic of Life Vocabulary Puzzlemaker CD	2	7/13/2021
Biology: The Dynamics of Life Teacherworks CD	3	7/13/2021



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
Troy A. Brown, Ed.D., County Superintendent of Schools

**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
Blue iMac	9	7/9/2020
Broken Bookcase	1	6/29/2021
Broken Chair (ECE)	1	8/2/2021
Calculator	1	9/24/2021
Califone Speaker	1	5/7/2021
California Algebra Readiness Concepts, Skills, and Problem Solving	12	6/30/2021
California Standards Key Concepts Book Algebra 1	14	8/17/2021
Camcorder	5	10/23/2020
Canon MX922	1	4/23/2021
Chair	2	5/7/2021
Chemistry of Matter	16	7/13/21
Chemistry: Atoms and Elements	1	7/13/21
Chromebook	146	7/9/2020
Concept Applications Student Book	1	8/17/2021
Conference Room Chairs	10	9/21/2021
Dell computer	2	7/9/2020
Dell Inspiron B130	2	4/23/2021
Dell Latitude 3330	1	2/11/2021
Dell Latitude E5430v	2	2/11/2021
Dell Latitude E6400	1	2/11/2021
Dell Latitude E6500	2	2/11/2021
Dell Monitor	1	4/23/2021
Dell Optiplex 780	75	2/11/2021
Dell Server Rack	2	5/7/2021
Desk chair   HR	1	9/17/2021
Discovery Works 2	6	7/13/2021
Discovery Works 3	4	7/13/2021
DK Science Encyclopedia	2	7/13/2021
E5420	1	10/23/2020
E5540	1	10/23/2020
E6500	1	10/23/2020
E6520	1	10/23/2020
E6530	2	10/23/2020
Easy Link Plus Transmitter	1	6/30/2021
Easy Link Transmitter	4	6/30/2021
Elmo Projector	3	10/23/2020
Enpower Computer Clone	1	4/23/2021
Ensign TL-2B	1	5/7/2021
Environment Science Energy	9	8/17/2021
Environment Science Water and Air	3	7/13/2021
enVision Math Common Core - Digital Courseware Online Access Pack - Grade 1	4	6/30/2021
enVision Math Common Core - Digital Courseware Online Access Pack - Grade 2	4	6/30/2021
enVision Math Common Core - Digital Courseware Online Access Pack - Grade 3	4	6/30/2021
enVision Math Common Core - Digital Courseware Online Access Pack - Grade 4	4	6/30/2021



**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
enVision Math Common Core - Digital Courseware Online Access Pack - Grade 5	4	6/30/2021
enVision Math Common Core - Digital Courseware Online Access Pack - Grade 6	4	6/30/2021
enVision Math Common Core - Digital Courseware Online Access Pack - Kindergarten	4	6/30/2021
enVision Math Common Core - eText Teacher Edition - Grade 1	4	6/30/2021
enVision Math Common Core - eText Teacher Edition - Grade 2	4	6/30/2021
enVision Math Common Core - eText Teacher Edition - Grade 3	4	6/30/2021
enVision Math Common Core - eText Teacher Edition - Grade 4	4	6/30/2021
enVision Math Common Core - eText Teacher Edition - Grade 5	4	6/30/2021
enVision Math Common Core - eText Teacher Edition - Grade 6	4	6/30/2021
enVision Math Common Core - eText Teacher Edition - Kindergarten	4	6/30/2021
enVision Math Common Core - Examview Assesment Suite - Grade 1	4	6/30/2021
enVision Math Common Core - Examview Assesment Suite - Grade 2	4	6/30/2021
enVision Math Common Core - Examview Assesment Suite - Grade 3	4	6/30/2021
enVision Math Common Core - Examview Assesment Suite - Grade 4	4	6/30/2021
enVision Math Common Core - Examview Assesment Suite - Grade 5	4	6/30/2021
enVision Math Common Core - Examview Assesment Suite - Grade 6	4	6/30/2021
enVision Math Common Core - Examview Assesment Suite - Kindergarten	4	6/30/2021
enVision Math Common Core - Visual Learning Animations - Grade 1	4	6/30/2021
enVision Math Common Core - Visual Learning Animations - Grade 2	4	6/30/2021
enVision Math Common Core - Visual Learning Animations - Grade 3	4	6/30/2021
enVision Math Common Core - Visual Learning Animations - Grade 4	4	6/30/2021
enVision Math Common Core - Visual Learning Animations - Grade 5	4	6/30/2021
enVision Math Common Core - Visual Learning Animations - Grade 6	4	6/30/2021
enVision Math Common Core - Visual Learning Animations - Kindergarten	4	6/30/2021
enVision Math Common Core Grade 3	21	6/30/2021
enVision Math Common Core Grade 4	23	6/30/2021
enVision Math Common Core Grade 5	22	6/30/2021
enVision Math Common Core Grade 6	23	6/30/2021
Envision Math Ready-Made Centers Grade 1	5	6/30/2021
Envision Math Ready-Made Centers Grade 2	5	6/30/2021
Envision Math Ready-Made Centers Grade 3	6	6/30/2021
Envision Math Ready-Made Centers Grade 4	1	6/30/2021
Envision Math Ready-Made Centers Grade 5	1	6/30/2021
Envision Math Ready-Made Centers Grade 6	1	6/30/2021
Envision Math Ready-Made Centers Grade K	5	6/30/2021
Envision Math Teacher's Program Overview Grade 2	1	6/30/2021
Envision Math Teacher's Program Overview Grade 3	1	6/30/2021
Epson Projector EMP-54	1	4/23/2021
Excel Math	3	9/24/2021
Exploring Earth's Weather	4	7/13/2021
External CD Drive	1	10/1/2320
External HDD	2	10/23/2020



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
Troy A. Brown, Ed.D., County Superintendent of Schools

**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
EZ Dupe	1	5/7/2021
Fearson General Science	1	7/13/2021
Flat Screen TV	3	7/9/2020
G5	5	5/7/2021
General Science 2nd Edition	3	7/13/2021
Geo Kit Human Body I	1	7/13/2021
Geo Kit Human Body II	1	7/13/2021
Geometry Concepts and skill	34	8/17/2021
Geometry Concepts and skill TE	2	8/17/2021
Getting Ready for the CAHSEE Language Arts	2	9/17/2021
Glencoe Biology: The Dynamics of Life Virtual Lab Multimedia CD	4	7/13/2021
Glencoe Economics Today and Tomorrow	5	6/30/2021
Glencoe Literature California Treasures American Literature	2	6/30/2021
Glencoe Literature California Treasures -Course 4	16	9/17/2021
Glencoe Math Course 1 Vol. 1	68	7/13/2021
Glencoe Math Course 1 Vol. 2	70	7/13/2021
Glencoe Math Course 2 Vol. 1	62	7/13/2021
Glencoe Math Course 2 Vol. 2	54	7/13/2021
Glencoe Math Course 3 Vol. 1	126	7/13/2021
Glencoe Math Course 3 Vol. 2	120	7/13/2021
Glencoe Science Biology	1	9/17/2021
Glencoe Science Biology Physical Science with Earth Science	1	9/17/2021
Glencoe Science Biology The Dynamics of Life	20	9/17/2021
Globe Biology Annotated TE	1	7/13/2021
Grammar Science	59	9/24/2021
Grammar Social Studies	23	9/24/2021
GS Biochallenges and Enrichment	1	7/13/2021
GS Biology Chapter Resources Stars and Galaxies	1	7/13/2021
GS Biology The Dynamics of Life Reading Essentials Answer Key	1	7/13/2021
GS Biology The Dynamics of Life Reviewing Biology	3	7/13/2021
GS Biology The Dynamics of Life Unit 1 What is Biology	2	7/13/2021
GS Biology The Dynamics of Life Unit 2 Ecology	2	7/13/2021
GS Biology The Dynamics of Life Unit 3 The Life of a Cell	2	7/13/2021
GS Biology The Dynamics of Life Unit 4 Genetics	2	7/13/2021
GS Biology The Dynamics of Life Unit 5 Change Through Time	2	7/13/2021
GS Biology The Dynamics of Life Unit 6 Viruses, Bacteria, Protistics & Fungus	1	7/13/2021
GS Biology The Dynamics of Life Workbook	13	7/13/2021
GS Biology The Dynamics of Life Laboratory Manual TE	2	7/13/2021
GS Biology The Dynamics of Life Unit 10 The Human Biology	2	7/13/2021
GS Biology The Dynamics of Life Unit 7 Plants	1	7/13/2021
GS Biology The Dynamics of Life Unit 8 Invertebrates	1	7/13/2021
GS Biology The Dynamics of Life Unit 9 Vertebrates	1	7/13/2021
GS Earth Science	2	7/13/2021
GS ELL Strategies for Science	2	7/13/2021
GS Guiding To Using The Internet in The Science Classroom	2	7/13/2021
GS Home & Community Involvement in The Science Classroom	2	7/13/2021



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
Troy A. Brown, Ed.D., County Superintendent of Schools

**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
GS Lab Manual Biology Pre-Ap TE	1	7/13/2021
GS Lab Manual Foresics and Biotechnology TE	2	7/13/2021
GS Lab Manual Probeware TE	2	7/13/2021
GS Laboratory & Safety In The Science Classroom	2	7/13/2021
GS Life Science	24	7/13/2021
GS Performing Assessment in The Science Classroom	2	7/13/2021
GS Reading & Writing In The Science Classroom	1	7/13/2021
GS Science Lab Manual Science Inquiry TE	2	7/13/2021
Heredity: The Code of Life	1	7/13/2021
Holt California Algebra 1	15	6/30/2021
Holt California Algebra 1	7	9/17/2021
Holt Handbook First Course TE	1	8/17/2021
How to Design Gold Seal Lessons	1	8/17/2021
HP Color LaserJet 2600n	1	2/11/2021
HP Color LaserJet CP4025	1	4/23/2021
HP Color LaserJet M452nw	1	4/23/2021
HP Color LaserJet M477fnw	1	4/23/2021
HP Computer	1	7/9/2020
HP DeskJet 5650	1	4/23/201
HP DeskJet 6940	1	4/23/2021
HP Laptop 15-bw011dx	1	4/23/2021
HP LaserJet 500 M525	1	4/23/2021
HP LaserJet 5550dtn	1	5/7/2021
HP LaserJet M276n	1	5/7/2021
HP LaserJet M551	1	4/23/2021
HP LasterJet M477fnw	1	5/7/2021
HP OfficeJet 6500A Plus	1	4/23/2021
HP OfficeJet Pro 8500	1	4/23/2021
HP Printer	4	10/23/2020
HP Switch	3	10/23/2020
HP WAP	27	10/23/2020
HP WAP	1	4/1/2021
HP WAP	56	5/7/2021
iMac	4	7/9/2020
iMac	9	10/23/2020
iMac	1	4/1/2021
iMac	1	4/23/2021
iMac A1224	44	2/11/2021
Inspiro Premium Transmitter Kit	1	6/30/2021
Inspiro Premium Transmitter Kit	1	10/25/2021
Instructional Strategies Teacher Handbook	4	8/17/2021
Interactive Mathematics Program Year 1	8	9/17/2021
Investigating the Earth 4th Edition AGI	1	7/13/2021
Invision Math Common Core Grade 3	1	9/17/2021
ISA 280 Professional Amplifier	2	5/7/2021
Lamp Shade iMac	10	7/9/2020



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
Troy A. Brown, Ed.D., County Superintendent of Schools

**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
Large Key Box	1	9/24/2021
Latitude E6520	1	4/1/2021
Latitude E6540	1	4/1/2021
Latitude D820	1	4/1/2021
Latitude D830	1	10/23/2020
Latitude E5530	1	4/1/2021
Latitude E5570	1	4/1/2021
Latitude E6500	2	4/1/2021
Latitude E6510	1	4/1/2021
Latitude E6520	3	10/23/2020
Latitude E6520	1	4/1/2021
Latitude E6520	1	4/23/2021
Latitude E6530	1	4/1/2021
Latitude E6530	1	4/23/2021
Latitude E6540	1	4/1/2021
Latitude E6540	1	4/23/2021
Latitude E6540	1	4/23/2021
LC-NB2 Projector	1	5/7/2021
Lex Mark Printer	1	10/23/2020
LHS GEMS: Stories in Stone	14	7/13/2021
Life Sciences	5	9/24/2021
Literature and Language	11	9/24/2021
Loudspeaker Soundfield	1	6/30/2021
M452	2	10/23/2020
M8e6 700 series	2	5/7/2021
Mac Cube	1	4/1/2021
Mac Display	1	10/23/2020
Mac G-4	1	7/9/2020
Mac Mini	2	5/7/2021
Mac Mini A1347	3	2/11/2021
Mac Monitor	1	4/23/2021
Macbook	13	10/23/2020
Macbook A1134	1	2/11/2021
MacBook Pro	8	4/1/2021
MacBook	34	7/9/2020
Math 65	1	8/17/2021
Mathematics Concepts and Skills	1	8/17/2021
Matter: Building Block of the Universe	17	7/13/2021
Medieval Times	5	9/24/2021
Meeting the California Challenge Math	3	8/17/2021
Meeting the California Challenge Teacher's Manual Math	1	8/17/2021
Metal 3-Drawer File Cabinet with Above Hutch	1	9/24/2021
Metal 3-Drawer File Cabinets	2	9/24/2021
Metal 4-Drawer File Cabinets	7	9/24/2021
Metal Bookshelf/Sorter	1	9/24/2021
Micro Link ML 14i Receiver	2	10/25/2021



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
Troy A. Brown, Ed.D., County Superintendent of Schools

**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
Micro Link MLXI Baha Receiver	2	10/25/2021
Micro MLXS Receiver	2	6/30/2021
Microscope (broken)	1	6/30/2021
Microsoft Surface	5	4/23/2021
MLXI Receiver	8	6/30/2021
MLXI Receiver	2	10/25/2021
Monitor	2	10/23/2020
Monitor	12	4/1/2021
Monitor	8	4/23/2021
Monitor	5	5/7/2021
Motion, Forces, and Energy	17	7/13/2021
My Link Receiver Kit	2	6/30/2021
OfficeJet 100 Mobile	1	4/23/2021
OfficeJet 4500 Wireless	1	4/23/2021
OfficeJet 4630	1	5/7/2021
Optiplex 7020	1	4/1/2021
Optiplex 745	1	5/7/2021
Optiplex 755	1	5/7/2021
Optiplex 9010	3	4/1/2021
Optiplex 9010	15	4/23/2021
Optiplex 9010 AiO	1	10/23/2020
Optiplex 9020	23	4/1/2021
Optiplex 9020	2	4/23/2021
Optiplex 9020 AiO	1	4/23/2021
Optiplex 9030 AiO	2	4/23/2021
Optiplex 960	1	10/23/2020
Optiplex 960	2	4/1/2021
Optiplex 980	1	10/23/2020
Optiplex 990	3	10/23/2020
Optiplex 990	1	4/1/2021
Physical Science	5	9/24/2021
Physical Science with Earth Science	16	7/13/2021
Physical Science with Earth Science CD	1	7/13/2021
Physical Science with Earth Science Color Transpericies	1	7/13/2021
Physical Science with Earth Science Master Standardized Test TE	1	10/23/2020
Polycom Device	2	10/25/2021
Portable Acrobat HD Panel w/Carring Case	2	10/23/2020
PowerBook	1	5/7/2021
PowerEdge 1950	1	5/7/2021
PowerEdge 2850	1	5/7/2021
PowerEdge 2950	3	5/7/2021
PowerEdge R310	1	5/7/2021
PowerEdge R710	1	5/7/2021
PowerVault MD	2	5/7/2021
Precision 7720	1	4/1/2021
Precision M6500	1	4/1/2021



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
Troy A. Brown, Ed.D., County Superintendent of Schools

**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
Precision M6600	1	4/1/2021
Prentice Hall Pre-Algebra	1	8/17/2021
Printers	12	7/9/2020
Projector	3	10/23/2020
Projector Screen	1	5/7/2021
Quiktake 150	1	10/23/2020
Ready-To-Use Human Biology & Health Activities for Grades 5-12	1	7/13/2021
Recoding Strategies Student Book	1	8/17/2021
Rigor and Revelance Handbook	1	8/17/2021
River Cutters	15	7/13/2021
ScanJet N7710	1	4/23/2021
Scanner	1	10/23/2020
Scanner	1	4/1/2021
Shure Portable Wireless Mic System	1	5/7/2021
Silver Burdett Science	2	7/13/2021
Simple Science Experiment	1	7/13/2021
Smart UPS 1500	1	4/1/2021
Soundfield Speaker	2	6/30/2021
Stealth AccuPOL-3	1	5/7/2021
Student Thesaurus	9	6/30/2021
Success in Science Basic Biology	19	7/13/2021
Surface Pro	1	10/23/2020
Texts for English Language Development (4th grade)	1	6/30/2021
Texts for English Language Development (5th grade)	1	6/30/2021
Texts for English Language Development (6th grade)	1	6/30/2021
TFT Noaa Weather Radio	1	5/7/2021
The American Journey	1	6/30/2021
The American Journey Building A Nation	2	6/30/2021
Treasure Wonders Content Reader 2	32	7/13/2021
Treasure Wonders Content Reader 3	37	7/13/2021
Treasure Wonders Content Reader 4	11	7/13/2021
Treasure Wonders Content Reader 5	44	7/13/2021
Treasure Wonders Content Reader 6	28	7/13/2021
Treasure Wonders Content Reader ELD 2	12	7/13/2021
Treasure Wonders Content Reader ELD 3	13	7/13/2021
Treasure Wonders Content Reader ELD 4	14	7/13/2021
Treasure Wonders Content Reader ELD 5	17	7/13/2021
Treasure Wonders Content Reader ELD 6	17	7/13/2021
Triplite UPS	1	4/1/2021
Tripp-Lite UPS	1	4/23/2021
Tripp-Lite Portable AC	1	5/7/2021
T-Sense Receiver (silver)	1	6/30/2021
Under Desk Keyboard Tray	2	9/24/2021
Understanding Psychology	9	7/13/2021
US History	9	9/24/2021
VEX Competition Parts	Misc.	8/17/2021



**SAN JOAQUIN COUNTY OFFICE OF EDUCATION**  
Troy A. Brown, Ed.D., County Superintendent of Schools

**Surplus Under \$25,000**

<b>Item Description</b>	<b>Quantity</b>	<b>Date of Disposal</b>
VEX Competition Plastic Balls	Misc.	8/17/2021
WD External HD	1	4/1/2021
White iMac	36	7/9/2020
Wonders California Content Big Book Grade 1 Vol 1	1	9/17/2021
World History Perspectives on the Past (Fifth Edition)	21	6/30/2021
Writing Workshop Survival Kit	1	6/30/2021
Zoomlink Transmitter	1	6/30/2021



**2021-22 First Interim Budget Assumptions**

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

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on December 15, 2021, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the First Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed:   
\_\_\_\_\_  
President, Board of Education

Date: \_\_\_\_\_  
December 15, 2021

Signed:   
\_\_\_\_\_  
County Superintendent

Date: \_\_\_\_\_  
December 15, 2021



**2021-22 First Interim Budget Assumptions**  
**San Joaquin County Office of Education**  
*Unrestricted*

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.

	2021-22 Budget Totals	First Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		735.00 ADA	786.00 ADA	941.00 ADA
Estimated P-2 ADA:		646.06 ADA	691.17 ADA	828.26 ADA
Total Change from Prior Period		\$ (2,075,430)	\$ 1,757,953	\$ 4,091,513
Adjusted Budget Amount	\$ 30,617,755	28,542,325	30,300,278	34,391,791
Please describe reason(s) for changes:		Decrease in ADA and UPP% Changes	Decrease in COLA Increase 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:		% \$ -	-5 % \$ (276,815)	-8 % \$ (420,759)
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 317,685	\$ -	\$ -
Total Change from Prior Period		\$ 317,685	\$ (276,815)	\$ (420,759)
Adjusted Budget Amount	\$ 5,218,616	\$ 5,536,301	\$ 5,259,486	\$ 4,838,727
Please describe reason(s) for changes:		\$93,087 Increase in Lottery	Estimated 5% Decrease	Estimated 8% Decrease
		\$226,265 Increase in Apprenticeship		
		(\$1,667) Decrease in Special Ed Solutions Grant		

	2021-22 Budget Totals	First Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>REVENUES Cont.:</b>				
<b>Local Revenue (8600-8799):</b>				
% Incr.(Decr.) included in:		% \$ -	-5 % \$ (1,384,865)	-5 % \$ (1,315,622)
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 4,089,335	\$ -	\$ -
Total Change from Prior Period		\$ 4,089,335	\$ (1,384,865)	\$ (1,315,622)
Adjusted Budget Amount	\$ 23,607,965	\$ 27,697,300	\$ 26,312,435	\$ 24,996,813
Please describe reason(s) for changes:		\$279,357 Increase in IT Support/Administration/ Communications & Security/User Support/Hardware	Estimated 5% Decrease Rents & Leases & Education Workshops	Estimated 5% Decrease
		\$1,666,471 Increase in Sky Mountain Education		
		\$895,778 Increase in COSP		
		\$64,042 Increase in Misc. Revenue - Charters		
		\$555,595 Increase in Ed-Join		
		\$221,900 Increase in Ed Services		
		(\$722) Decrease in Misc. Revenue		
		\$406,914 Increase in Teachers College of San Joaquin		
		Grants		
<b>Transfers In/Sources (8900-8979):</b>				
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A



	2021-22 Budget Totals	First Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>EXPENSES:</b>				
<b>Object 1XXX:</b>				
		<u>% Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>
Step & Column included in:		% \$ -	2 % \$ 195,951	2 % \$ 204,238
Settlement included in:		1.5 % \$ 108,224	% \$ -	% \$ -
Other:				
Growth Positions:		3.00 FTE \$ 229,358	FTE \$ -	FTE \$ -
One time \$ included in:		\$ 432,894	\$ 218,408	\$ -
Plus(Minus) Other \$ changes:		\$ (156,779)	\$ -	\$ -
Total Change from Prior Period		\$ 613,697	\$ 414,359	\$ 204,238
Adjusted Budget Amount	\$ 9,183,854	\$ 9,797,551	\$ 10,211,910	\$ 10,416,148

Please describe reason(s) for changes:

\$108,224 1.5% on Schedule	2% Estimated Step and Column	2% Estimated Step and Column
\$432,894 5% Off Schedule One Time	(\$432,894) Back off Prior Year 5% Off Schedule One Time	
\$229,358 New Positions (3.0 FTE)	\$313,364 Budget Distribution Changes - ELO	
(\$92,562) Deferred/Undeferred Positions (1.0 FTE)	\$337,938 Budget Distribution Changes - ESSER III	
\$23,213 Subs/Temps		
(\$87,430) Attrition and Budget Distribution Changes		

**Object 2XXX:**

		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:		% \$ -	2 % \$ 362,818	2 % \$ 355,691	
Settlement included in:		1.5 % \$ 179,792	% \$ -	% \$ -	
Other:					
Growth Positions:		8.60 FTE \$ 569,849	FTE \$ -	FTE \$ -	
One time \$ included in:		\$ 719,169	\$ (719,169)	\$ -	
Plus(Minus) Other \$ changes:		\$ (414,266)	\$ -	\$ -	
Total Change from Prior Period		\$ 1,054,544	\$ (356,351)	\$ 355,691	
Adjusted Budget Amount	\$ 17,086,336	\$ 18,140,880	\$ 17,784,529	\$ 18,140,220	

Please describe reason(s) for changes:

\$179,792 1.5% on Schedule	2% Estimated Step and Column	2% Estimated Step and Column
\$719,169 5% Off Schedule One Time	(\$719,169) Back off Prior Year 5% Off Schedule One Time	
\$569,849 New Positions (8.6 FTE)		
(\$65,310) Deferred/Undeferred Positions (1.35 FTE)		
(\$86,745) Abolished Position (1.75 FTE)		
\$134,199 Subs/Temps		
(\$396,410) Attrition and Budget Distribution Changes		

2021-22  
Budget  
Totals

First Interim (Unrestricted Only)  
2021-22

Projected (Unrestricted Only)  
2022-23

Projected (Unrestricted Only)  
2023-24

**EXPENSES Cont.:**

**Object 3XXX:**

Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 177,877	%	\$ 179,084
Increase in Statutory due to Settlement	1.5 %	\$ 82,638	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ (120,870)	%	\$ 734,193	%	\$ 69,203
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 160,345	%	\$ (211,420)	%	\$ -
Total \$ Change in Statutory		\$ 122,113		\$ 700,650		\$ 248,287
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$ 16,440	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 69,155	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ 85,595		\$ -		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ 207,708		\$ 700,650		\$ 248,287
One time benefit \$ included above:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 207,708		\$ 700,650		\$ 248,287
Adjusted Budget Amount	\$ 11,381,952	\$ 11,589,660		\$ 12,290,310		\$ 12,538,597

Please describe changes next page:

Employer rate Increase (STRS 15.92% to 16.92%)	Estimated Step and Column & Benefit Increases	Estimated Step and Column & Benefit Increases
Employer rate Decrease (Workers Comp 1.7925% to 1.7128%)	Employer Rate Increase (STRS 16.92% to 19.10%)	Employer Rate Increase (PERS 26.10% to 27.10%)
Employer rate Decrease (SUI 1.23% to .5%)	Employer Rate Increase (PERS 22.91% to 26.10%)	Employer Rate Decrease (SUI .5% to .2%)
Employer rate Increase Health & Welfare Cap (\$25/mo. per 1.0 FTE)		

**Object 4XXX:**

% Increase(Decrease) included in:	%	\$ -	%	\$ -	%	\$ -
Flat \$ Increase(Decrease) included in:		\$ 942,514		\$ -		\$ -
One time \$ included in:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 942,514		\$ -		\$ -
Adjusted Budget Amount	\$ 1,657,543	\$ 2,600,057		\$ 2,600,057		\$ 2,600,057

Please describe reason(s) for changes:

\$23,085 Increase in Textbooks and Books	N/A	N/A
\$841,659 Increase in Materials and Supplies		
\$77,770 Increase in Non-Capitalized Equipment		

	2021-22 Budget Totals	First Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>EXPENSES Cont.:</b>				
<b>Object 5XXX:</b>				
% Increase(Decrease) included in:		% \$ -	8 % \$ 76,701	8 % \$ 82,837
Flat \$ Increase(Decrease) included in:		\$ 1,495,551	\$ 550,824	\$ 945,581
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 1,495,551	\$ 627,525	\$ 1,028,418
Adjusted Budget Amount	\$ 17,823,997	\$ 19,319,548	\$ 19,947,073	\$ 20,975,491

Please describe reason(s) for changes:

\$498,605 Increase in Travel/Legal/Dues/Insurance/ Communications/Printing/Postage		Estimated 8% Utilities		Estimated 8% Utilities
\$587,653 Increase in Other Operating Costs		Estimated Increase in Contracts		Estimated Increase in Contracts
\$22,401 Increase in Utilities				
\$617,254 Increase in Sub Agreements/Contracted Services				
\$1,065 Increase in Facility Rents/Leases				
\$54,923 Increase in Repairs				
(\$4,000) Decrease in Inter-fund/Inter-program Services				
(\$282,350) Decrease in Direct Cost Services				

**Object 6XXX:**

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ 5,226,737	\$ (4,119,121)	\$ (2,730,003)
Total Change from Prior Period		\$ 5,226,737	\$ (4,119,121)	\$ (2,730,003)
Adjusted Budget Amount	\$ 5,122,387	\$ 10,349,124	\$ 6,230,003	\$ 3,500,000

Please describe reason(s) for changes:

\$119,388 Increase in Transworld Plant Development One-time		Decrease in One Time Building Expenses		Decrease in One Time Building Expenses
\$440,000 Increase in COSP Deferred Maintenance				
\$1,382,970 Increase in Sky Mountain				
\$483,262 Increase in Teachers College of San Joaquin				
\$145,200 Increase in Nelson Center				
\$1,394,193 Increase in Venture Operations				
\$1,503,510 Increase in Venture II				
(\$300,000) Decrease in COSP Deferred Maintenance				
\$8,969 Increase in Sky Mountain Equipment				
\$49,245 Increase in Technology Equipment				

	2021-22 Budget Totals	First Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
<b>EXPENSES Cont.:</b>				
<b>Other Outgo - Objects 7100-7299, 7400-7499</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 1,005,454	\$ (1,013,150)	\$ (14,851)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 1,005,454	\$ (1,013,150)	\$ (14,851)
Adjusted Budget Amount	\$ 515,125	\$ 1,520,579	\$ 507,429	\$ 492,578
Please describe reason(s) for changes:		\$1,005,454 Increase in Debt Services - Principal and Interest	(\$1,013,150) Decrease in Debt Services - Principal & Interest and QZAB's	(\$14,851) Decrease in Debt Services - Principal & Interest and QZAB's
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (1,933,801)	\$ (2,531,417)	\$ 5,542
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (1,933,801)	\$ (2,531,417)	\$ 5,542
Adjusted Budget Amount	\$ (10,088,206)	\$ (12,022,007)	\$ (14,553,424)	\$ (14,547,882)
Please describe reason(s) for changes:		Increase in Expenses	Increase in Expenses	Decrease in Expenses
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 226,923	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 226,923	\$ -	\$ -
Adjusted Budget Amount	\$ 324,545	\$ 551,468	\$ 551,468	\$ 551,468
Please describe reason(s) for changes:		\$226,923 Increase in Contribution to Adults in Corrections Program	N/A	N/A
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 53,007,533</b>	<b>\$ 61,846,860</b>	<b>\$ 55,569,355</b>	<b>\$ 54,666,677</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 553,504</b>	<b>\$ (6,209,483)</b>	<b>\$ 12,410,799</b>	<b>\$ 3,530,432</b>



**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.

	2021-22 Budget Totals	First Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
Total Change from Prior Period		\$ 98,669	\$ -	\$ -
Adjusted Budget Amount	\$ 4,322,379	\$ 4,421,048	\$ 4,421,048	\$ 4,421,048
Please describe reason(s) for changes:		\$98,669 Increase in Special Education Property Taxes	N/A	N/A
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ (813,527)	\$ (1,496,265)	\$ (3,009,485)
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (813,527)	\$ (1,496,265)	\$ (3,009,485)
Adjusted Budget Amount	\$ 19,449,050	\$ 18,635,523	\$ 17,139,258	\$ 14,129,773
Please describe reason(s) for changes:		\$7,714 Increase SELPA Mental Health	\$786,899 ELO	(\$1,132,477) ELO ESSER II, ELO GREER II & ELO
		\$18,384 Increase in SELPA Alternative Dispute Resolution	(\$617,987) ESSER II	ESSER III
		\$180,880 Increase in COSP Title I Grant	(\$1,160,195) ESSER III	(\$1,438,971) ESSER II
		(\$72,105) Decrease in Migrant	(\$504,982) ESSER I	(\$438,037) ESSER III
		\$109,318 Increase in ESSA CSI, Spec Ed, COSP & COE		
		\$499,782 Increase in Cares Act ESSERF		
		\$2,056,958 Increase in ESSER II, Spec Ed & COSP		
		(\$290,393) Decrease in GEER Learning Loss Mitigation		
		\$345,578 Increase in ELO ESSER III State Reserve		
		\$20,000 Increase in VEA Adult Ed 132		
		(\$5,120) Decrease in COSP Title II Improving Teacher Quality		
		\$48,727 Increase in COSP Title IV Student Support		
		\$33,335 Increase in Title III		
		\$77,657 Increase McKinney Homeless		
		\$236,609 Increase ARP Homeless Program		
		\$191,112 Increase COPS School Violence Prevention		
		\$35,902 Increase in GVCC Federal Contracts		
		(\$4,307,865) Decrease ESSER III, Spec Ed, COSP & GF		

2021-22 Budget Totals	First Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>REVENUE Cont.:</b>			
<b>State Revenue (8300-8599):</b>			
COLA % Used for:	% \$ -	% \$ (18,400,072)	% \$ -
One time \$ included in:	\$ -	\$ (18,400,072)	\$ -
Plus(Minus) Other \$ changes:	\$ 19,670,637	\$ -	\$ -
Total Change from Prior Period	\$ 19,670,637	\$ (18,400,072)	\$ -
Adjusted Budget Amount	\$ 18,683,812	\$ 19,954,377	\$ 19,954,377
Please describe reason(s) for changes:	(\$755,480) Decrease in SELPA Out of Home Care	(\$12,134,121) COE COVID Mitigation	N/A
	\$30,054 Increase in State Revenue	(\$1,731,065) Educator Effectiveness	
	\$54,875 Increase in Lottery	(\$1,783,488) IPI Allocation	
	(\$126,110) Decrease in ASES	(\$1,195,923) Spec Ed Dispute Prevention & Resolution	
	\$1,731,065 Increase in Educator Effectiveness, Spec Ed & COSP	(\$710,278) Learning Recovery & Support, Spec Ed,	
	\$14,325 Increase in Career Technical Education Incentive	COSP & VAFS	
	\$130,000 Increase in Workforce Pathway Coordinator Grant	(\$845,197) AB130 Foster Youth	
	(\$85,581) Decrease in Mental Health, COSP & VAFS		
	\$1,195,923 Increase in SELPA Dispute Prevention & Resolution		
	\$710,278 Increase in Learning Recovery & Support, Spec Ed,		
	COSP & VAFS		
	\$154,898 Increase in MH, SELPA, COSP & VAFS		
	\$99,365 Increase in TUPE		
	\$8,376 Increase in CA Environmental Literacy Project		
	\$821,425 Increase in Foster Youth Services		
	(\$65,046) Decrease in Classified School Employee Summer Assistance		
	\$1,783,488 Increase in In Person Learning Grant		
	\$250,000 Increase in New Hope Preschool		
	\$12,134,121 Increase in COVID Mitigation for COE		
	\$81,149 Increase in School Communications Interoperability		
	Grant Program		
	\$1,407,803 Increase in Greater Valley Conservation Corps		
	\$95,709 K-12 Strong Workforce		



	2021-22 Budget Totals	First Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>REVENUE Cont.:</b>				
<b>Contributions (8980-8999):</b>				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM) :		\$ 273,381	\$ (188,326)	\$ (32,730)
Other One time \$ included in:		\$ 5,098	\$ (12,139,219)	\$ 12,134,121
Plus(Minus) Other \$ changes:		\$ (23,229)	\$ 81,041	\$ 36,786
Total Change from Prior Period		\$ 255,250	\$ (12,246,504)	\$ 12,138,177
Adjusted Budget Amount	\$ 5,883,299	\$ 6,138,549	\$ (6,107,955)	\$ 6,030,222
Please describe reason(s) for changes:		\$273,381 Increase in Routine Maintenance & Repair	(\$5,098) San Joaquin Valley Air Pollution District	\$43,374 COSP Print Shop/Food Service/Spec Ed
		\$5,098 Increase in San Joaquin Valley Air Pollution District	\$25,266 COSP Print Shop/Food Service/Spec Ed	\$13,445 Student Events
		(\$7,776) Decrease in Student Events	\$7,832 Student Events	(\$32,730) Routine Repair and Maintenance
		(\$15,453) Decrease in Teachers College of San Joaquin Economic Uncertainties	(\$188,326) Routine Repair and Maintenance	(\$20,033) Teachers College Economic Uncertainty
			\$47,943 Teachers College Economic Uncertainty	\$12,134,121 COE COVID Mitigation
			(\$12,134,121) COE COVID Mitigation	
<b>TOTAL Other Financing Sources (8910-8999):</b>				
Total Change from Prior Period		\$ 255,250	\$ (12,246,504)	\$ 12,138,177
Adjusted Budget Amount	\$ 5,883,299	\$ 6,138,549	\$ (6,107,955)	\$ 6,030,222
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 111,485,801</b>	<b>\$ 132,707,149</b>	<b>\$ 98,609,581</b>	<b>\$ 107,738,273</b>

2021-22  
Budget  
Totals

First Interim (Restricted Only)  
2021-22

Projected (Restricted Only)  
2022-23

Projected (Restricted Only)  
2023-24

**EXPENSES:**

**Object 1XXX:**

		\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	%	\$ -	2 %	\$ 471,628	2 %	\$ 478,020
Settlement included in:	1.5 %	\$ 210,609	%	\$ -	%	\$ -
Other:						
Growth Positions:	1.0 FTE	\$ 78,801	FTE	\$ -	FTE	\$ -
One time \$ included in:		\$ 842,435		\$ (152,018)		\$ (1,984,843)
Plus(Minus) Other \$ changes:		\$ 749,134		\$ -		\$ -
Total Change from Prior Period		\$ 1,880,979		\$ 319,610		\$ (1,506,823)
Adjusted Budget Amount	\$ 21,700,410	\$ 23,581,389		\$ 23,900,999		\$ 22,394,176

Please describe reason(s) for changes:

\$210,609 1.5% on Schedule	2% Estimated Step and Column	2% Estimated Step and Column
\$842,435 5% Off Schedule One Time	(\$842,435) Back off Prior Year 5% Off Schedule One Time	(\$755,341) Budget Distribution Change - ELO
\$78,801 New Positions (1.0 FTE)	(\$70,860) Budget Distribution Change - ELO	(\$323,957) Spec Ed Learning Recovery & Support
(\$64,539) Abolished Position (1.0 FTE)	\$270,780 Spec Ed Learning Recovery & Support	(\$475,229) Budget Distribution Change - ESSER II
\$831,125 Subs/Temps	(\$292,146) Budget Distribution Change ESSER II	(\$458,037) Budget Distribution Change - ESSER III
(\$17,452) Attrition and Budget Distribution Changes	\$1,106,809 Budget Distribution Change - ESSER III	\$27,721 Budget Distribution Change - Educator Effectiveness
	(\$136,571) Budget Distribution Change - Educator Effectiveness	
	(\$187,595) Budget Distribution Change Spec Ed - ELO IA	

**Object 2XXX:**

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	%	\$ -	2 %	\$ 620,379	2 %	\$ 605,516
Settlement included in:	1.5 %	\$ 234,296	%	\$ -	%	\$ -
Other:						
Growth Positions:	14.00 FTE	\$ 704,580	FTE	\$ -	FTE	\$ -
One time \$ included in:		\$ 937,183		\$ (1,363,537)		\$ (194,851)
Plus(Minus) Other \$ changes:		\$ 888,567		\$ -		\$ -
Total Change from Prior Period		\$ 2,764,626		\$ (743,158)		\$ 410,665
Adjusted Budget Amount	\$ 28,254,338	\$ 31,018,964		\$ 30,275,806		\$ 30,686,471

Please describe reason(s) for changes:

\$234,296 1.5% on Schedule	2% Estimated Step and Column	2% Estimated Step and Column
\$937,183 5% Off Schedule One Time	(\$937,183) Back off Prior Year 5% Off Schedule One Time	(\$34,764) Spec Ed Learning Recovery & Support
\$704,580 New Positions (14.0 FTE)	(\$278,497) Budget Distribution Change - ELO	(\$50,000) Budget Distribution Change - ESSER II
\$37,338 Deferred/Undeferred Positions (1.0 FTE)	\$33,372 Spec Ed Learning Recovery & Support	(\$110,087) Budget Distribution Change - ESSER III
\$974,944 Subs/Temps	(\$459,563) Budget Distribution Change - ESSER II	
(\$123,715) Attrition and Budget Distribution Changes	\$278,334 Budget Distribution Changes - ESSER III	

2021-22 Budget Totals	First Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24			
<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	%	\$ -	2 %	\$ 335,921	2 %	\$ 334,793
Increase in Statutory due to Settlement	%	\$ 122,359	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ (187,480)	%	\$ 1,612,011	%	\$ 82,102
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 680,039	%	\$ (532,547)	%	\$ (528,187)
Total \$ Change in Statutory		\$ 614,918		\$ 1,415,385		\$ (111,292)
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$ 185,058	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 158,446	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ 343,504		\$ -		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ 958,422		\$ 1,415,385		\$ (111,292)
One time benefit \$ included above:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 958,422		\$ 1,415,385		\$ (111,292)
Adjusted Budget Amount	\$ 21,979,331	\$ 22,937,753		\$ 24,353,138		\$ 24,241,846

Please describe changes next page:

Employer rate Increase (STRS 15.92% to 16.92%)	Employer rate Decrease (Workers Comp 1.7925% to 1.7128%)	Employer rate Decrease (SUI 1.23% to .50%)	Employer rate Increase Health & Welfare Cap (\$25/mo. per 1.0 FTE)	Estimated Step and Column & Benefit Increases	Estimated Step and Column & Benefit Increases
				Employer Rate Increase (STRS 16.92% to 19.10%)	Employer Rate Increase (PERS 26.10% to 27.10%)
				Employer Rate Increase (PERS 22.91% to 26.10%)	Employer Rate Decrease (SUI .5% to .2%)
				Budget Distribution Changes From Above	Budget Distribution Changes From Above

**Object 4XXX:**

% Increase(Decrease) included in:	%	\$ -	%	\$ -	%	\$ -
Flat \$ Increase(Decrease) included in:		\$ -		\$ -		\$ -
One time \$ included in:		\$ 2,193,336		\$ (1,565,557)		\$ (331,637)
Total Change from Prior Period		\$ 2,193,336		\$ (1,565,557)		\$ (331,637)
Adjusted Budget Amount	\$ 3,541,518	\$ 5,734,854		\$ 4,169,297		\$ 3,837,660

Please describe reason(s) for changes:

\$128,025 Increase in Textbooks and Books	(\$114,895) ESSER I	(\$54,228) ELO
\$1,892,153 Increase in Materials and Supplies	(\$313,474) ELO	(\$275,000) ESSER II
\$173,158 Increase in Non-Capitalized Equipment	\$156,274 ESSER II	(\$2,409) ESSER III
	(\$1,258,631) ESSER III	
	(\$34,831) AB130 Foster Youth	

2021-22 Budget Totals	First Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>EXPENSES Cont.:</b>			
<b>Object 5XXX:</b>			
% Increase(Decrease) included in:	% \$ -	8 % \$ 36,281	8 % \$ 39,184
Flat \$ Increase(Decrease) included in:	\$ -	\$ -	\$ -
One time \$ included in:	\$ 6,873,075	\$ (4,737,979)	\$ (482,041)
Total Change from Prior Period	\$ 6,873,075	\$ (4,701,698)	\$ (442,857)
Adjusted Budget Amount	\$ 22,655,378	\$ 24,826,755	\$ 24,383,898

Please describe reason(s) for changes:

\$1,198,248 Increase in Other Operating Costs	\$36,281 Estimated 8% Increase in Utilities	\$39,184 Estimated 8% Increase in Utilities
\$1,014,931 Increase in Travel/Legal/Dues/Insurance/ Communications/Printing/Postage	(\$341,937) ESSER I	(\$76,772) ELO
\$2,775 Increase in Utilities	(\$1,081,892) Spec Ed Dispute Resolution	(\$132,577) Spec Ed Learning Recovery & Support
\$4,065,515 Increase in Sub Agreements/Contracted Services	(\$126,930) ELO	(\$370,050) ESSER II
\$254,592 Increase in Facility Rents/Leases	(\$1,613,432) IPI	(\$40,000) ESSER III
\$54,664 Increase in Repairs	\$132,577 Spec Ed Learning Recovery & Support	\$137,358 Educator Effectiveness
\$282,350 Increase in Direct Cost Services	\$108,676 ESSER II	
	(\$912,500) ESSER III	
	(\$747,941) Educator Effectiveness	
	(\$154,600) AB130 Foster Youth	

**Object 6XXX:**

% Increase(Decrease) included in:	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:	\$ -	\$ -	\$ -
One time \$ included in:	\$ 725,361	\$ (916,363)	\$ -
Total Change from Prior Period	\$ 725,361	\$ (916,363)	\$ -
Adjusted Budget Amount	\$ 191,002	\$ -	\$ -

Please describe reason(s) for changes:

\$165,778 Increase in COPS School Violence Prevention Program	One-Time Capital Outlay	N/A
\$278,686 Increase in Greater Valley Conservation Corps		
\$98,431 Increase in CTE Expansion		
\$8,379 Increase VEA Adult Education Equipment Section 132		
\$71,189 Increase K-12 Strong Workforce Equipment		
\$15,000 Increase in SELPA Low Incidence Equipment Supplies		
(\$5,000) Decrease in CodeStack Equipment		
\$45,098 Increase in San Joaquin Valley Air Pollution Control Equipment		
\$38,912 Increase in CTE Expansion Equipment		
\$8,888 Increase in Teachers College of San Joaquin		

	2021-22 Budget Totals	First Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<b>EXPENSES Cont.:</b>				
<b>Other Outgo - Objects 7100-7299, 7400-7499</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ (39,199)	\$ (19,360)
One time \$ included in:		\$ 1	\$ -	\$ -
Total Change from Prior Period		\$ 1	\$ (39,199)	\$ (19,360)
Adjusted Budget Amount	\$ 80,298	\$ 80,299	\$ 41,100	\$ 21,740
Please describe reason(s) for changes:		\$1 Increase in Debt Services - Principal and Interest	(\$39,199) Decrease in Debt Services - Principal and Interest	(\$19,360) Decrease in Debt Services - Principal and Interest
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ 1,555,762	\$ (217,326)	\$ (5,541)
Total Change from Prior Period		\$ 1,555,762	\$ (217,326)	\$ (5,541)
Adjusted Budget Amount	\$ 8,495,261	\$ 10,051,023	\$ 9,833,697	\$ 9,828,156
Please describe reason(s) for changes:		Decrease in Expenses	Increase 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:		\$ 9,000	\$ -	\$ -
Total Change from Prior Period		\$ 9,000	\$ -	\$ -
Adjusted Budget Amount	\$ 162,000	\$ 171,000	\$ 171,000	\$ 171,000
Please describe reason(s) for changes:		\$9,000 Increase in Venture Academy Fundraising	N/A	N/A
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 107,059,536</b>	<b>\$ 124,020,098</b>	<b>\$ 117,571,792</b>	<b>\$ 115,564,947</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>		<b>\$ 8,687,051</b>	<b>\$ (18,962,211)</b>	<b>\$ (7,826,674)</b>



**2021-22 First Interim Budget Assumptions**  
**San Joaquin County Office of Education**  
**Components of Ending Fund Balance**

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

	First Interim		Projected		Projected	
	2021-22		2022-23		2023-24	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))</b>	\$ <b>107,172,203</b>	\$ <b>38,406,818</b>				
<b>ENDING FUND BALANCE</b>	\$ <b>100,962,720</b>	\$ <b>47,093,869</b>	\$ <b>113,373,519</b>	\$ <b>28,131,658</b>	\$ <b>116,903,951</b>	\$ <b>20,304,984</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>	<b>Must Agree to Components of Fund Balance Form 01 pg 2</b>					
<u>Reserved Amounts</u>						
Revolving Cash	9711 <u>29,241</u>	\$ -	\$ <u>30,000</u>	\$ -	\$ <u>30,000</u>	\$ -
Stores	9712 -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	9713 -	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve (EC 42124)	9730 -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted Balances	9740 -	\$ <u>47,093,870</u>	\$ -	\$ <u>28,131,658</u>	\$ -	\$ <u>20,304,984</u>
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789 <u>3,717,340</u>	\$ -	\$ <u>3,462,823</u>	\$ -	\$ <u>3,404,632</u>	\$ -
Total Other Designations	9780 <u>79,367,226</u>	\$ -	\$ <u>86,367,226</u>	\$ -	\$ <u>83,367,226</u>	\$ -
Undesignated/Unappropriated	9790 <u>17,848,913</u>	\$ <u>(1)</u>	\$ <u>23,513,470</u>	\$ <u>(0)</u>	\$ <u>30,102,093</u>	\$ <u>(0)</u>

Please attach additional sheets as necessary.

**Prepared By:**

Terrell Martinez, Division Director, COE Business Services

**Chief Business Official Signature or DSSD Superintendent Signature:**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 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				GS
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	30,617,755.00	28,542,325.00	8,043,936.83	28,542,325.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	26,749.45	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,218,616.00	5,536,301.00	1,862,104.10	5,536,301.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,607,965.00	27,697,300.00	5,246,607.56	27,697,300.00	0.00	0.0%
5) TOTAL, REVENUES			59,444,336.00	61,775,926.00	15,179,397.94	61,775,926.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,183,854.00	9,797,551.00	3,204,882.65	9,797,551.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,086,336.00	18,140,880.00	5,882,758.57	18,140,880.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,381,952.00	11,589,660.00	3,468,339.54	11,589,660.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,657,543.00	2,600,057.00	345,859.98	2,600,057.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,823,997.00	19,319,548.00	3,878,782.32	19,319,548.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,122,387.00	10,349,124.00	4,385,233.13	10,349,124.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	515,125.00	1,520,579.00	1,138,192.16	1,520,579.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,088,206.00)	(12,022,007.00)	(1,649,802.98)	(12,022,007.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			52,682,988.00	61,295,392.00	20,654,245.37	61,295,392.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,761,348.00	480,534.00	(5,474,847.43)	480,534.00		
<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	324,545.00	551,468.00	0.00	551,468.00	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	(5,883,299.00)	(6,138,549.00)	0.00	(6,138,549.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,207,844.00)	(6,690,017.00)	0.00	(6,690,017.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			553,504.00	(6,209,483.00)	(5,474,847.43)	(6,209,483.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	103,804,431.00	107,172,203.00		107,172,203.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,804,431.00	107,172,203.00		107,172,203.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,804,431.00	107,172,203.00		107,172,203.01		
2) Ending Balance, June 30 (E + F1e)			104,357,935.00	100,962,720.00		100,962,720.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,000.00	29,241.00		29,241.15		
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	81,527,229.00	79,367,226.00		79,367,225.87		
QZABs	0000	9780	1,008,244.00					
Buildings	0000	9780	11,019,186.00					
CodeStack & Ed-Join	0000	9780	2,495,627.00					
Apprenticeship	0000	9780	3,058,399.00					
Deferred Maintenance	0000	9780	6,768,590.00					
Education Services	0000	9780	391,756.00					
Mandated Costs	0000	9780	3,088,605.00					
Misc Ending Balances & Reserves	0000	9780	52,931,486.00					
Unrestricted Lottery	1100	9780	765,336.00					
QZABs	0000	9780		2.00				
Court/Community Schools	0000	9780		224,178.00				
Buildings	0000	9780		8,211,244.00				
CodeStack & Ed-Join	0000	9780		2,630,939.00				
Apprenticeship	0000	9780		2,741,314.00				
Deferred Maintenance	0000	9780		8,426,519.00				
Education Services	0000	9780		373,174.00				
Mandated Costs	0000	9780		3,090,802.00				
Misc Ending Balances & Reserves	0000	9780		52,889,293.00				
Unrestricted Lottery	1100	9780		779,761.00				
QZABs	0000	9780				2.00		
Court/Community Schools	0000	9780				224,178.00		
Buildings	0000	9780				8,211,244.00		
CodeStack & Ed-Join	0000	9780				2,630,939.00		
Apprenticeship	0000	9780				2,741,314.00		
Deferred Maintenance	0000	9780				8,426,519.00		
Education Services	0000	9780				373,174.00		
Mandated Costs	0000	9780				3,090,802.00		
Misc Ending Balances & Reserves	0000	9780				52,889,293.12		
Unrestricted Lottery	1100	9780				779,760.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,201,342.00	3,717,340.00		3,717,340.00		
Unassigned/Unappropriated Amount		9790	19,599,364.00	17,848,913.00		17,848,912.99		

Description	Resource Codes	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	16,683,885.00	15,607,522.00	6,058,888.00	15,607,522.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,974,874.00	1,512,722.00	1,768,626.00	1,512,722.00	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	87,192.00	84,130.00	0.00	84,130.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,476,310.00	12,218,368.00	54,077.10	12,218,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	597,550.00	626,815.00	5,066.43	626,815.00	0.00	0.0%
Prior Years' Taxes		8043	6,634.00	480.00	9,538.37	480.00	0.00	0.0%
Supplemental Taxes		8044	226,289.00	395,982.00	147,740.93	395,982.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,140,062.00	2,940,490.00	0.00	2,940,490.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	797,089.00	437,657.00	0.00	437,657.00	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			35,989,900.00	33,824,181.00	8,043,936.83	33,824,181.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,925,108.00	651,914.00	0.00	651,914.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,974,874.00)	(1,512,722.00)	0.00	(1,512,722.00)	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	(4,322,379.00)	(4,421,048.00)	0.00	(4,421,048.00)	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			30,617,755.00	28,542,325.00	8,043,936.83	28,542,325.00	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						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	26,749.45	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>26,749.45</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	4,547,822.00	4,774,087.00	1,814,153.00	4,774,087.00	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	260,931.00	260,931.00	0.00	260,931.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	278,992.00	372,079.00	(8,030.34)	372,079.00	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	130,871.00	129,204.00	55,981.44	129,204.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,218,616.00</b>	<b>5,536,301.00</b>	<b>1,862,104.10</b>	<b>5,536,301.00</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	17,900.00	17,900.01	17,900.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,092,222.00	3,094,400.00	114,114.80	3,094,400.00	0.00	0.0%
Interest		8660	840,969.00	832,725.00	139,604.31	832,725.00	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	2,515,624.00	2,794,981.00	1,314,845.50	2,794,981.00	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	8,286,823.00	11,201,745.00	2,980,512.97	11,201,745.00	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	(606.03)	0.00	0.00	0.0%
Tuition		8710	8,861,299.00	9,755,549.00	680,236.00	9,755,549.00	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>23,607,965.00</b>	<b>27,697,300.00</b>	<b>5,246,607.56</b>	<b>27,697,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>59,444,336.00</b>	<b>61,775,926.00</b>	<b>15,179,397.94</b>	<b>61,775,926.00</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	5,447,849.00	5,701,454.00	1,747,898.09	5,701,454.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	76,926.00	82,311.00	31,282.01	82,311.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,659,079.00	4,003,786.00	1,417,171.30	4,003,786.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	10,000.00	8,531.25	10,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,183,854.00</b>	<b>9,797,551.00</b>	<b>3,204,882.65</b>	<b>9,797,551.00</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	1,621,369.00	1,673,062.00	312,622.04	1,673,062.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,558,078.00	7,366,188.00	2,509,012.22	7,366,188.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,887,012.00	8,019,670.00	2,741,083.41	8,019,670.00	0.00	0.0%
Other Classified Salaries		2900	1,019,877.00	1,081,960.00	320,040.90	1,081,960.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>17,086,336.00</b>	<b>18,140,880.00</b>	<b>5,882,758.57</b>	<b>18,140,880.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,471,202.00	1,652,063.00	430,385.31	1,652,063.00	0.00	0.0%
PERS		3201-3202	3,708,295.00	3,744,164.00	1,115,181.41	3,744,164.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,341,991.00	1,407,650.00	458,398.63	1,407,650.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,544,988.00	3,630,922.00	1,103,657.16	3,630,922.00	0.00	0.0%
Unemployment Insurance		3501-3502	337,516.00	157,043.00	45,247.41	157,043.00	0.00	0.0%
Workers' Compensation		3601-3602	471,065.00	479,242.00	155,674.67	479,242.00	0.00	0.0%
OPEB, Allocated		3701-3702	130,338.00	139,249.00	45,455.13	139,249.00	0.00	0.0%
OPEB, Active Employees		3751-3752	367,249.00	367,933.00	109,248.78	367,933.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,308.00	11,394.00	5,091.04	11,394.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,381,952.00</b>	<b>11,589,660.00</b>	<b>3,468,339.54</b>	<b>11,589,660.00</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	23,642.00	46,727.00	1,234.43	46,727.00	0.00	0.0%
Materials and Supplies		4300	1,288,937.00	2,123,596.00	292,910.86	2,123,596.00	0.00	0.0%
Noncapitalized Equipment		4400	344,964.00	422,734.00	48,931.66	422,734.00	0.00	0.0%
Food		4700	0.00	7,000.00	2,783.03	7,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,657,543.00</b>	<b>2,600,057.00</b>	<b>345,859.98</b>	<b>2,600,057.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,430,087.00	6,435,087.00	688,754.86	6,435,087.00	0.00	0.0%
Travel and Conferences		5200	352,151.00	359,262.00	62,280.94	359,262.00	0.00	0.0%
Dues and Memberships		5300	112,361.00	127,691.00	94,712.76	127,691.00	0.00	0.0%
Insurance		5400-5450	357,671.00	347,468.00	590,843.20	347,468.00	0.00	0.0%
Operations and Housekeeping Services		5500	931,360.00	958,761.00	314,290.54	958,761.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,940,379.00	3,154,350.00	426,750.22	3,154,350.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,979,060.00)	(2,261,410.00)	(37,482.47)	(2,261,410.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(4,000.00)	(2,445.74)	(4,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,838,198.00	8,872,687.00	1,645,964.64	8,872,687.00	0.00	0.0%
Communications		5900	840,850.00	1,329,652.00	95,113.37	1,329,652.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,823,997.00</b>	<b>19,319,548.00</b>	<b>3,878,782.32</b>	<b>19,319,548.00</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	61,370.00	1,085,758.00	46,727.15	1,085,758.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,844,927.00	8,989,062.00	4,248,733.10	8,989,062.00	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	101,090.00	159,304.00	8,627.88	159,304.00	0.00	0.0%
Equipment Replacement		6500	115,000.00	115,000.00	81,145.00	115,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,122,387.00</b>	<b>10,349,124.00</b>	<b>4,385,233.13</b>	<b>10,349,124.00</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	75,647.00	76,158.00	34,807.30	76,158.00	0.00	0.0%
Other Debt Service - Principal		7439	439,478.00	1,444,421.00	1,103,384.86	1,444,421.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>515,125.00</b>	<b>1,520,579.00</b>	<b>1,138,192.16</b>	<b>1,520,579.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(8,495,261.00)	(10,051,023.00)	(1,380,970.87)	(10,051,023.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,592,945.00)	(1,970,984.00)	(268,832.11)	(1,970,984.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(10,088,206.00)</b>	<b>(12,022,007.00)</b>	<b>(1,649,802.98)</b>	<b>(12,022,007.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>52,682,988.00</b>	<b>61,295,392.00</b>	<b>20,654,245.37</b>	<b>61,295,392.00</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	71,538.00	71,538.00	0.00	71,538.00	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	253,007.00	479,930.00	0.00	479,930.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			324,545.00	551,468.00	0.00	551,468.00	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 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	(6,083,784.00)	(6,354,487.00)	0.00	(6,354,487.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	200,485.00	215,938.00	0.00	215,938.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,883,299.00)	(6,138,549.00)	0.00	(6,138,549.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,207,844.00)	(6,690,017.00)	0.00	(6,690,017.00)	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	4,322,379.00	4,421,048.00	0.00	4,421,048.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,449,050.00	18,635,523.00	650,943.42	18,635,523.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,683,812.00	38,354,449.00	5,854,860.17	38,354,449.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,147,261.00	65,157,580.00	19,293,612.05	65,157,580.00	0.00	0.0%
5) TOTAL, REVENUES			105,602,502.00	126,568,600.00	25,799,415.64	126,568,600.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	21,700,410.00	23,581,389.00	7,211,910.98	23,581,389.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,254,338.00	31,018,964.00	8,800,504.52	31,018,964.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,979,331.00	22,937,753.00	5,518,684.78	22,937,753.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,541,518.00	5,734,854.00	717,571.50	5,734,854.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,655,378.00	29,528,453.00	3,142,268.66	29,528,453.00	0.00	0.0%
6) Capital Outlay		6000-6999	191,002.00	916,363.00	299,207.89	916,363.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	80,298.00	80,299.00	27,691.72	80,299.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,495,261.00	10,051,023.00	1,380,970.87	10,051,023.00	0.00	0.0%
9) TOTAL, EXPENDITURES			106,897,536.00	123,849,098.00	27,098,810.92	123,849,098.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,295,034.00)	2,719,502.00	(1,299,395.28)	2,719,502.00		
<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	171,000.00	0.00	171,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	5,883,299.00	6,138,549.00	0.00	6,138,549.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,721,299.00	5,967,549.00	0.00	5,967,549.00		

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>			4,426,265.00	8,687,051.00	(1,299,395.28)	8,687,051.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,740,075.00	38,406,818.00		38,406,818.30	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)			39,740,075.00	38,406,818.00		38,406,818.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,740,075.00	38,406,818.00		38,406,818.30		
2) Ending Balance, June 30 (E + F1e)			44,166,340.00	47,093,869.00		47,093,869.30		
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			44,166,340.00	47,093,870.00		47,093,870.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(1.00)		(0.88)		

Description	Resource Codes	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	4,322,379.00	4,421,048.00	0.00	4,421,048.00	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			4,322,379.00	4,421,048.00	0.00	4,421,048.00	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	1,486,738.00	1,486,738.00	0.00	1,486,738.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,065,509.00	1,091,607.00	0.00	1,091,607.00	0.00	0.0%
Child Nutrition Programs		8220	135,000.00	135,000.00	271.80	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	1,024,159.00	1,142,749.00	42,151.29	1,142,749.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	360,459.00	422,749.00	0.00	422,749.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	63,907.00	58,787.00	14,697.00	58,787.00	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	36,608.00	67,333.00	17,088.04	67,333.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	5,760,743.00	6,163,559.00	215,656.50	6,163,559.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	5,760,743.00	6,163,559.00	215,656.50	6,163,559.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,515,927.00	8,047,001.00	361,078.79	8,047,001.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>19,449,050.00</b>	<b>18,635,523.00</b>	<b>650,943.42</b>	<b>18,635,523.00</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	4,053,431.00	3,297,949.00	1,264,102.00	3,297,949.00	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	265,623.00	74,374.00	265,623.00	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	10,000.00	10,000.00	20.12	10,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	91,137.00	146,012.00	(5,564.42)	146,012.00	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	3,079,996.00	2,953,886.00	6,731.06	2,953,886.00	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	0.00	14,325.00	14,325.20	14,325.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	246,808.00	346,173.00	5,398.43	346,173.00	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	10,947,154.00	31,320,481.00	4,495,473.78	31,320,481.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,683,812.00</b>	<b>38,354,449.00</b>	<b>5,854,860.17</b>	<b>38,354,449.00</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	252,126.00	252,126.00	0.00	252,126.00	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	27,000.00	27,000.00	0.00	27,000.00	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	28,323.00	28,323.00	3,626.00	28,323.00	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	450,805.00	453,165.00	88,667.25	453,165.00	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	23,134,698.00	24,102,271.00	7,009,632.80	24,102,271.00	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	6,833,532.00	6,885,676.00	2,093,678.00	6,885,676.00	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	32,420,777.00	33,409,019.00	10,098,008.00	33,409,019.00	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>63,147,261.00</b>	<b>65,157,580.00</b>	<b>19,293,612.05</b>	<b>65,157,580.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>105,602,502.00</b>	<b>126,568,600.00</b>	<b>25,799,415.64</b>	<b>126,568,600.00</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	12,844,109.00	14,324,678.00	4,307,801.23	14,324,678.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,699,115.00	1,826,016.00	665,285.11	1,826,016.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,088,786.00	7,362,295.00	2,232,524.64	7,362,295.00	0.00	0.0%
Other Certificated Salaries		1900	68,400.00	68,400.00	6,300.00	68,400.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>21,700,410.00</b>	<b>23,581,389.00</b>	<b>7,211,910.98</b>	<b>23,581,389.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,715,203.00	9,764,923.00	2,670,309.35	9,764,923.00	0.00	0.0%
Classified Support Salaries		2200	938,362.00	1,031,060.00	247,244.57	1,031,060.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,375,170.00	5,072,777.00	1,559,316.09	5,072,777.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,855,197.00	6,157,632.00	1,854,346.16	6,157,632.00	0.00	0.0%
Other Classified Salaries		2900	8,370,406.00	8,992,572.00	2,469,288.35	8,992,572.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>28,254,338.00</b>	<b>31,018,964.00</b>	<b>8,800,504.52</b>	<b>31,018,964.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,369,527.00	5,754,811.00	923,571.00	5,754,811.00	0.00	0.0%
PERS		3201-3202	5,957,765.00	6,252,144.00	1,632,199.80	6,252,144.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,477,736.00	2,718,507.00	778,398.81	2,718,507.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,813,493.00	6,062,062.00	1,590,201.27	6,062,062.00	0.00	0.0%
Unemployment Insurance		3501-3502	612,862.00	317,997.00	80,115.35	317,997.00	0.00	0.0%
Workers' Compensation		3601-3602	895,429.00	938,713.00	274,376.89	938,713.00	0.00	0.0%
OPEB, Allocated		3701-3702	249,806.00	273,277.00	80,083.88	273,277.00	0.00	0.0%
OPEB, Active Employees		3751-3752	602,713.00	620,242.00	159,733.97	620,242.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	3.81	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,979,331.00</b>	<b>22,937,753.00</b>	<b>5,518,684.78</b>	<b>22,937,753.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	59,028.00	45,035.00	0.00	45,035.00	0.00	0.0%
Books and Other Reference Materials		4200	116,639.00	258,657.00	128,323.49	258,657.00	0.00	0.0%
Materials and Supplies		4300	2,502,309.00	4,391,462.00	319,317.97	4,391,462.00	0.00	0.0%
Noncapitalized Equipment		4400	823,542.00	996,700.00	266,682.24	996,700.00	0.00	0.0%
Food		4700	40,000.00	43,000.00	3,247.80	43,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,541,518.00</b>	<b>5,734,854.00</b>	<b>717,571.50</b>	<b>5,734,854.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	8,143,630.00	8,088,952.00	898,260.06	8,088,952.00	0.00	0.0%
Travel and Conferences		5200	770,319.00	1,722,503.00	83,456.34	1,722,503.00	0.00	0.0%
Dues and Memberships		5300	84,365.00	87,899.00	28,516.64	87,899.00	0.00	0.0%
Insurance		5400-5450	184,785.00	182,128.00	0.00	182,128.00	0.00	0.0%
Operations and Housekeeping Services		5500	450,398.00	453,515.00	86,515.95	453,515.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,520,970.00	3,150,553.00	466,473.27	3,150,553.00	0.00	0.0%
Transfers of Direct Costs		5710	1,979,060.00	2,261,410.00	37,482.47	2,261,410.00	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	8,162,372.00	13,197,178.00	1,478,983.61	13,197,178.00	0.00	0.0%
Communications		5900	343,690.00	368,526.00	62,580.32	368,526.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,655,378.00</b>	<b>29,528,453.00</b>	<b>3,142,268.66</b>	<b>29,528,453.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	89,287.00	395,601.00	120,240.85	395,601.00	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	101,715.00	520,762.00	178,967.04	520,762.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>191,002.00</b>	<b>916,363.00</b>	<b>299,207.89</b>	<b>916,363.00</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	9,726.00	9,727.00	3,418.65	9,727.00	0.00	0.0%
Other Debt Service - Principal		7439	70,572.00	70,572.00	24,273.07	70,572.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>80,298.00</b>	<b>80,299.00</b>	<b>27,691.72</b>	<b>80,299.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	8,495,261.00	10,051,023.00	1,380,970.87	10,051,023.00	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>8,495,261.00</b>	<b>10,051,023.00</b>	<b>1,380,970.87</b>	<b>10,051,023.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>106,897,536.00</b>	<b>123,849,098.00</b>	<b>27,098,810.92</b>	<b>123,849,098.00</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	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	171,000.00	0.00	171,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			162,000.00	171,000.00	0.00	171,000.00	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 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%
<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	6,083,784.00	6,354,487.00	0.00	6,354,487.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(200,485.00)	(215,938.00)	0.00	(215,938.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			5,883,299.00	6,138,549.00	0.00	6,138,549.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			5,721,299.00	5,967,549.00	0.00	5,967,549.00	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	34,940,134.00	32,963,373.00	8,043,936.83	32,963,373.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,449,050.00	18,635,523.00	677,692.87	18,635,523.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,902,428.00	43,890,750.00	7,716,964.27	43,890,750.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,755,226.00	92,854,880.00	24,540,219.61	92,854,880.00	0.00	0.0%
5) TOTAL, REVENUES			165,046,838.00	188,344,526.00	40,978,813.58	188,344,526.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	30,884,264.00	33,378,940.00	10,416,793.63	33,378,940.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,340,674.00	49,159,844.00	14,683,263.09	49,159,844.00	0.00	0.0%
3) Employee Benefits		3000-3999	33,361,283.00	34,527,413.00	8,987,024.32	34,527,413.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,199,061.00	8,334,911.00	1,063,431.48	8,334,911.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,479,375.00	48,848,001.00	7,021,050.98	48,848,001.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,313,389.00	11,265,487.00	4,684,441.02	11,265,487.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	595,423.00	1,600,878.00	1,165,883.88	1,600,878.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,592,945.00)	(1,970,984.00)	(268,832.11)	(1,970,984.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			159,580,524.00	185,144,490.00	47,753,056.29	185,144,490.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,466,314.00	3,200,036.00	(6,774,242.71)	3,200,036.00		
<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	486,545.00	722,468.00	0.00	722,468.00	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			(486,545.00)	(722,468.00)	0.00	(722,468.00)		

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>			4,979,769.00	2,477,568.00	(6,774,242.71)	2,477,568.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	143,544,506.00	145,579,021.00		145,579,021.31	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)			143,544,506.00	145,579,021.00		145,579,021.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,544,506.00	145,579,021.00		145,579,021.31		
2) Ending Balance, June 30 (E + F1e)			148,524,275.00	148,056,589.00		148,056,589.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,000.00	29,241.00		29,241.15		
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	44,166,340.00	47,093,870.00		47,093,870.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	81,527,229.00	79,367,226.00		79,367,225.87		
QZABs	0000	9780	1,008,244.00					
Buildings	0000	9780	11,019,186.00					
CodeStack & Ed-Join	0000	9780	2,495,627.00					
Apprenticeship	0000	9780	3,058,399.00					
Deferred Maintenance	0000	9780	6,768,590.00					
Education Services	0000	9780	391,756.00					
Mandated Costs	0000	9780	3,088,605.00					
Misc Ending Balances & Reserves	0000	9780	52,931,486.00					
Unrestricted Lottery	1100	9780	765,336.00					
QZABs	0000	9780		2.00				
Court/Community Schools	0000	9780		224,178.00				
Buildings	0000	9780		8,211,244.00				
CodeStack & Ed-Join	0000	9780		2,630,939.00				
Apprenticeship	0000	9780		2,741,314.00				
Deferred Maintenance	0000	9780		8,426,519.00				
Education Services	0000	9780		373,174.00				
Mandated Costs	0000	9780		3,090,802.00				
Misc Ending Balances & Reserves	0000	9780		52,889,293.00				
Unrestricted Lottery	1100	9780		779,761.00				
QZABs	0000	9780				2.00		
Court/Community Schools	0000	9780				224,178.00		
Buildings	0000	9780				8,211,244.00		
CodeStack & Ed-Join	0000	9780				2,630,939.00		
Apprenticeship	0000	9780				2,741,314.00		
Deferred Maintenance	0000	9780				8,426,519.00		
Education Services	0000	9780				373,174.00		
Mandated Costs	0000	9780				3,090,802.00		
Misc Ending Balances & Reserves	0000	9780				52,889,293.12		
Unrestricted Lottery	1100	9780				779,760.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,201,342.00	3,717,340.00		3,717,340.00		
Unassigned/Unappropriated Amount		9790	19,599,364.00	17,848,912.00		17,848,912.11		

Description	Resource Codes	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	16,683,885.00	15,607,522.00	6,058,888.00	15,607,522.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,974,874.00	1,512,722.00	1,768,626.00	1,512,722.00	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	87,192.00	84,130.00	0.00	84,130.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	0.00	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,476,310.00	12,218,368.00	54,077.10	12,218,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	597,550.00	626,815.00	5,066.43	626,815.00	0.00	0.0%
Prior Years' Taxes		8043	6,634.00	480.00	9,538.37	480.00	0.00	0.0%
Supplemental Taxes		8044	226,289.00	395,982.00	147,740.93	395,982.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,140,062.00	2,940,490.00	0.00	2,940,490.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	797,089.00	437,657.00	0.00	437,657.00	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			35,989,900.00	33,824,181.00	8,043,936.83	33,824,181.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,925,108.00	651,914.00	0.00	651,914.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,974,874.00)	(1,512,722.00)	0.00	(1,512,722.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			34,940,134.00	32,963,373.00	8,043,936.83	32,963,373.00	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	1,486,738.00	1,486,738.00	0.00	1,486,738.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,065,509.00	1,091,607.00	0.00	1,091,607.00	0.00	0.0%
Child Nutrition Programs		8220	135,000.00	135,000.00	271.80	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	1,024,159.00	1,142,749.00	42,151.29	1,142,749.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	360,459.00	422,749.00	0.00	422,749.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	63,907.00	58,787.00	14,697.00	58,787.00	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	36,608.00	67,333.00	17,088.04	67,333.00	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	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	5,760,743.00	6,163,559.00	215,656.50	6,163,559.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,515,927.00	8,047,001.00	387,828.24	8,047,001.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>19,449,050.00</b>	<b>18,635,523.00</b>	<b>677,692.87</b>	<b>18,635,523.00</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	4,053,431.00	3,297,949.00	1,264,102.00	3,297,949.00	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	4,803,108.00	5,039,710.00	1,888,527.00	5,039,710.00	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	10,000.00	10,000.00	20.12	10,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	260,931.00	260,931.00	0.00	260,931.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	370,129.00	518,091.00	(13,594.76)	518,091.00	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	3,079,996.00	2,953,886.00	6,731.06	2,953,886.00	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	0.00	14,325.00	14,325.20	14,325.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	246,808.00	346,173.00	5,398.43	346,173.00	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	11,078,025.00	31,449,685.00	4,551,455.22	31,449,685.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>23,902,428.00</b>	<b>43,890,750.00</b>	<b>7,716,964.27</b>	<b>43,890,750.00</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	252,126.00	252,126.00	0.00	252,126.00	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	17,900.00	17,900.01	17,900.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,092,222.00	3,094,400.00	114,114.80	3,094,400.00	0.00	0.0%
Interest		8660	869,292.00	861,048.00	143,230.31	861,048.00	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	2,966,429.00	3,248,146.00	1,403,512.75	3,248,146.00	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	31,421,521.00	35,304,016.00	9,990,145.77	35,304,016.00	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	(606.03)	0.00	0.00	0.0%
Tuition		8710	15,694,831.00	16,641,225.00	2,773,914.00	16,641,225.00	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	32,420,777.00	33,409,019.00	10,098,008.00	33,409,019.00	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>86,755,226.00</b>	<b>92,854,880.00</b>	<b>24,540,219.61</b>	<b>92,854,880.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>165,046,838.00</b>	<b>188,344,526.00</b>	<b>40,978,813.58</b>	<b>188,344,526.00</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	18,291,958.00	20,026,132.00	6,055,699.32	20,026,132.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,776,041.00	1,908,327.00	696,567.12	1,908,327.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,747,865.00	11,366,081.00	3,649,695.94	11,366,081.00	0.00	0.0%
Other Certificated Salaries		1900	68,400.00	78,400.00	14,831.25	78,400.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>30,884,264.00</b>	<b>33,378,940.00</b>	<b>10,416,793.63</b>	<b>33,378,940.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,715,203.00	9,764,923.00	2,670,309.35	9,764,923.00	0.00	0.0%
Classified Support Salaries		2200	2,559,731.00	2,704,122.00	559,866.61	2,704,122.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,933,248.00	12,438,965.00	4,068,328.31	12,438,965.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,742,209.00	14,177,302.00	4,595,429.57	14,177,302.00	0.00	0.0%
Other Classified Salaries		2900	9,390,283.00	10,074,532.00	2,789,329.25	10,074,532.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>45,340,674.00</b>	<b>49,159,844.00</b>	<b>14,683,263.09</b>	<b>49,159,844.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,840,729.00	7,406,874.00	1,353,956.31	7,406,874.00	0.00	0.0%
PERS		3201-3202	9,666,060.00	9,996,308.00	2,747,381.21	9,996,308.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,819,727.00	4,126,157.00	1,236,797.44	4,126,157.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,358,481.00	9,692,984.00	2,693,858.43	9,692,984.00	0.00	0.0%
Unemployment Insurance		3501-3502	950,378.00	475,040.00	125,362.76	475,040.00	0.00	0.0%
Workers' Compensation		3601-3602	1,366,494.00	1,417,955.00	430,051.56	1,417,955.00	0.00	0.0%
OPEB, Allocated		3701-3702	380,144.00	412,526.00	125,539.01	412,526.00	0.00	0.0%
OPEB, Active Employees		3751-3752	969,962.00	988,175.00	268,982.75	988,175.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,308.00	11,394.00	5,094.85	11,394.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,361,283.00</b>	<b>34,527,413.00</b>	<b>8,987,024.32</b>	<b>34,527,413.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	59,028.00	45,035.00	0.00	45,035.00	0.00	0.0%
Books and Other Reference Materials		4200	140,281.00	305,384.00	129,557.92	305,384.00	0.00	0.0%
Materials and Supplies		4300	3,791,246.00	6,515,058.00	612,228.83	6,515,058.00	0.00	0.0%
Noncapitalized Equipment		4400	1,168,506.00	1,419,434.00	315,613.90	1,419,434.00	0.00	0.0%
Food		4700	40,000.00	50,000.00	6,030.83	50,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,199,061.00</b>	<b>8,334,911.00</b>	<b>1,063,431.48</b>	<b>8,334,911.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	14,573,717.00	14,524,039.00	1,587,014.92	14,524,039.00	0.00	0.0%
Travel and Conferences		5200	1,122,470.00	2,081,765.00	145,737.28	2,081,765.00	0.00	0.0%
Dues and Memberships		5300	196,726.00	215,590.00	123,229.40	215,590.00	0.00	0.0%
Insurance		5400-5450	542,456.00	529,596.00	590,843.20	529,596.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,381,758.00	1,412,276.00	400,806.49	1,412,276.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,461,349.00	6,304,903.00	893,223.49	6,304,903.00	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	15,789.00	11,789.00	(2,445.74)	11,789.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,000,570.00	22,069,865.00	3,124,948.25	22,069,865.00	0.00	0.0%
Communications		5900	1,184,540.00	1,698,178.00	157,693.69	1,698,178.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,479,375.00</b>	<b>48,848,001.00</b>	<b>7,021,050.98</b>	<b>48,848,001.00</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	61,370.00	1,085,758.00	46,727.15	1,085,758.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,934,214.00	9,384,663.00	4,368,973.95	9,384,663.00	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	202,805.00	680,066.00	187,594.92	680,066.00	0.00	0.0%
Equipment Replacement		6500	115,000.00	115,000.00	81,145.00	115,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,313,389.00</b>	<b>11,265,487.00</b>	<b>4,684,441.02</b>	<b>11,265,487.00</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	85,373.00	85,885.00	38,225.95	85,885.00	0.00	0.0%
Other Debt Service - Principal		7439	510,050.00	1,514,993.00	1,127,657.93	1,514,993.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>595,423.00</b>	<b>1,600,878.00</b>	<b>1,165,883.88</b>	<b>1,600,878.00</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	(1,592,945.00)	(1,970,984.00)	(268,832.11)	(1,970,984.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,592,945.00)</b>	<b>(1,970,984.00)</b>	<b>(268,832.11)</b>	<b>(1,970,984.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>159,580,524.00</b>	<b>185,144,490.00</b>	<b>47,753,056.29</b>	<b>185,144,490.00</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	71,538.00	71,538.00	0.00	71,538.00	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	415,007.00	650,930.00	0.00	650,930.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			486,545.00	722,468.00	0.00	722,468.00	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 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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(486,545.00)	(722,468.00)	0.00	(722,468.00)	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Projected Year Totals</b>
6266		691,680.00
6300	Lottery: Instructional Materials	757,990.44
6355	Direct Support Professional Training Program	34,715.08
6500	Special Education	20,283,858.99
6512	Special Ed: Mental Health Services	71,879.68
6537	Special Ed: Learning Recovery Support	637,053.00
6546	Mental Health-Related Services	436,759.89
7085	Learning Communities for School Success P	0.11
7311	Classified School Employee Professional De	72,218.00
7426	Expanded Learning Opportunities (ELO) Gra	12,134,121.48
9010	Other Restricted Local	11,973,593.51
Total, Restricted Balance		47,093,870.18

Description	Resource Codes	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	29,231,862.00	29,814,072.00	6,556,097.00	29,814,072.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,965,474.00	3,378,247.00	425,738.13	3,378,247.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,634,534.00	2,173,918.00	(15,413.62)	2,173,918.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,253.00	156,335.00	65,053.63	156,335.00	0.00	0.0%
5) TOTAL, REVENUES			33,985,123.00	35,522,572.00	7,031,475.14	35,522,572.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,333,180.00	11,102,883.00	3,467,484.47	11,102,883.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,444,668.00	3,758,383.00	1,204,120.81	3,758,383.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,963,015.00	6,769,135.00	1,674,321.30	6,769,135.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,155,974.00	1,469,288.00	362,576.38	1,469,288.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,260,838.00	11,655,393.00	827,623.38	11,655,393.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,000.00	528,616.00	12,284.72	528,616.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,685.00	26,767.00	6,223.30	26,767.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	61,427.00	340,602.00	18,879.48	340,602.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,265,787.00	35,651,067.00	7,573,513.84	35,651,067.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			719,336.00	(128,495.00)	(542,038.70)	(128,495.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	162,000.00	171,000.00	0.00	171,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			162,000.00	171,000.00	0.00	171,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			881,336.00	42,505.00	(542,038.70)	42,505.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,891,120.00	9,008,320.00		9,008,320.64	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)			8,891,120.00	9,008,320.00		9,008,320.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,891,120.00	9,008,320.00		9,008,320.64		
2) Ending Balance, June 30 (E + F1e)			9,772,456.00	9,050,825.00		9,050,825.64		
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			3,677,486.00	593,956.00		593,955.89		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,094,970.00	8,456,869.00		8,456,869.75		
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	19,023,648.00	19,277,284.00	4,888,664.00	19,277,284.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,138,385.00	5,148,737.00	1,661,252.00	5,148,737.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,049,766.00	860,808.00	0.00	860,808.00	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	4,020,063.00	4,527,243.00	6,181.00	4,527,243.00	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>29,231,862.00</b>	<b>29,814,072.00</b>	<b>6,556,097.00</b>	<b>29,814,072.00</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	345,772.00	356,891.00	89,223.00	356,891.00	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	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	170,283.00	179,560.00	44,387.00	179,560.00	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	2,449,419.00	2,841,796.00	292,128.13	2,841,796.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,965,474.00</b>	<b>3,378,247.00</b>	<b>425,738.13</b>	<b>3,378,247.00</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	101,879.00	102,460.00	0.00	102,460.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	532,008.00	590,720.00	(15,413.62)	590,720.00	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	1,000,647.00	1,480,738.00	0.00	1,480,738.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,634,534.00</b>	<b>2,173,918.00</b>	<b>(15,413.62)</b>	<b>2,173,918.00</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	38,253.00	38,253.00	9,865.00	38,253.00	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	115,000.00	118,082.00	55,188.63	118,082.00	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>153,253.00</b>	<b>156,335.00</b>	<b>65,053.63</b>	<b>156,335.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>33,985,123.00</b>	<b>35,522,572.00</b>	<b>7,031,475.14</b>	<b>35,522,572.00</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	9,831,476.00	9,739,965.00	2,998,611.21	9,739,965.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	363,683.00	257,432.00	54,476.75	257,432.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,138,021.00	1,105,486.00	414,396.51	1,105,486.00	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>11,333,180.00</b>	<b>11,102,883.00</b>	<b>3,467,484.47</b>	<b>11,102,883.00</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	107,907.00	145,368.00	48,402.55	145,368.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	520,459.00	598,196.00	216,055.66	598,196.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,728,888.00	1,786,309.00	582,764.08	1,786,309.00	0.00	0.0%
Other Classified Salaries		2900	1,087,414.00	1,228,510.00	356,898.52	1,228,510.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,444,668.00</b>	<b>3,758,383.00</b>	<b>1,204,120.81</b>	<b>3,758,383.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,744,631.00	2,740,781.00	509,530.22	2,740,781.00	0.00	0.0%
PERS		3201-3202	841,614.00	867,665.00	247,593.73	867,665.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	430,905.00	456,201.00	143,636.68	456,201.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,194,893.00	2,084,887.00	588,855.19	2,084,887.00	0.00	0.0%
Unemployment Insurance		3501-3502	182,046.00	74,345.00	23,372.20	74,345.00	0.00	0.0%
Workers' Compensation		3601-3602	264,892.00	254,236.00	80,015.09	254,236.00	0.00	0.0%
OPEB, Allocated		3701-3702	73,892.00	74,226.00	23,357.64	74,226.00	0.00	0.0%
OPEB, Active Employees		3751-3752	230,142.00	216,794.00	57,960.55	216,794.00	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>6,963,015.00</b>	<b>6,769,135.00</b>	<b>1,674,321.30</b>	<b>6,769,135.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	17,409.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	77,273.00	227,238.00	178,783.09	227,238.00	0.00	0.0%
Materials and Supplies		4300	865,834.00	1,003,093.00	155,841.58	1,003,093.00	0.00	0.0%
Noncapitalized Equipment		4400	195,458.00	238,957.00	27,951.71	238,957.00	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>1,155,974.00</b>	<b>1,469,288.00</b>	<b>362,576.38</b>	<b>1,469,288.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	92,900.00	97,272.00	0.00	97,272.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	40,236.00	11,874.23	40,236.00	0.00	0.0%
Dues and Memberships		5300	22,544.00	26,922.00	9,317.40	26,922.00	0.00	0.0%
Insurance		5400-5450	163,387.00	153,937.00	1,678.00	153,937.00	0.00	0.0%
Operations and Housekeeping Services		5500	667,635.00	663,283.00	239,188.48	663,283.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,355,514.00	3,378,588.00	244,382.22	3,378,588.00	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	(15,789.00)	(11,789.00)	2,445.74	(11,789.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,750,734.00	7,081,146.00	285,892.57	7,081,146.00	0.00	0.0%
Communications		5900	221,413.00	225,798.00	32,844.74	225,798.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,260,838.00</b>	<b>11,655,393.00</b>	<b>827,623.38</b>	<b>11,655,393.00</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	470,896.00	0.00	470,896.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	57,720.00	12,284.72	57,720.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,000.00</b>	<b>528,616.00</b>	<b>12,284.72</b>	<b>528,616.00</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	3,097.00	3,108.00	721.98	3,108.00	0.00	0.0%
Other Debt Service - Principal		7439	23,588.00	23,659.00	5,501.32	23,659.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>26,685.00</b>	<b>26,767.00</b>	<b>6,223.30</b>	<b>26,767.00</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	61,427.00	340,602.00	18,879.48	340,602.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>61,427.00</b>	<b>340,602.00</b>	<b>18,879.48</b>	<b>340,602.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>33,265,787.00</b>	<b>35,651,067.00</b>	<b>7,573,513.84</b>	<b>35,651,067.00</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	171,000.00	0.00	171,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			162,000.00	171,000.00	0.00	171,000.00	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 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	171,000.00	0.00	171,000.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
6266		443,535.00
6300	Lottery: Instructional Materials	123,463.81
7425	Expanded Learning Opportunities (ELO) Grant	1.85
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessi	4,687.00
9010	Other Restricted Local	22,268.23
Total, Restricted Balance		<u>593,955.89</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	12,193,161.00	12,193,161.00	0.00	12,193,161.00	0.00	0.0%
3) Other State Revenue		8300-8599	45,680,868.00	55,672,183.00	20,565,739.00	55,672,183.00	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			57,874,029.00	67,865,344.00	20,565,739.00	67,865,344.00		
<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	57,874,029.00	67,865,344.00	20,565,739.00	67,865,344.00	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			57,874,029.00	67,865,344.00	20,565,739.00	67,865,344.00		
<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		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	12,193,161.00	12,193,161.00	0.00	12,193,161.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			12,193,161.00	12,193,161.00	0.00	12,193,161.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	41,175,754.00	45,602,955.00	12,840,298.00	45,602,955.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	4,505,114.00	10,069,228.00	7,725,441.00	10,069,228.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			45,680,868.00	55,672,183.00	20,565,739.00	55,672,183.00	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>			57,874,029.00	67,865,344.00	20,565,739.00	67,865,344.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	13,752,971.00	18,698,475.00	5,745,850.00	18,698,475.00	0.00	0.0%
To County Offices		7212	2,945,304.00	3,563,914.00	1,979,591.00	3,563,914.00	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	9,321,562.00	12,908,891.00	2,918,986.00	12,908,891.00	0.00	0.0%
To County Offices	6500	7222	31,854,192.00	32,694,064.00	9,921,312.00	32,694,064.00	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>			57,874,029.00	67,865,344.00	20,565,739.00	67,865,344.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			57,874,029.00	67,865,344.00	20,565,739.00	67,865,344.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 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	195,624.00	86,366.00	19,424.00	86,366.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	8,655.00	463.89	8,655.00	0.00	0.0%
5) TOTAL, REVENUES			207,624.00	95,021.00	19,887.89	95,021.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	222,049.00	238,261.00	71,425.09	238,261.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,044.00	57,848.00	19,909.37	57,848.00	0.00	0.0%
3) Employee Benefits		3000-3999	127,308.00	144,147.00	35,805.17	144,147.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,481.00	43,321.00	188.69	43,321.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,276.00	38,902.00	8,168.58	38,902.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	58,334.00	0.00	58,334.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,757.00	1,759.00	292.96	1,759.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,716.00	49,289.00	0.00	49,289.00	0.00	0.0%
9) TOTAL, EXPENDITURES			460,631.00	631,861.00	135,789.86	631,861.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(253,007.00)	(536,840.00)	(115,901.97)	(536,840.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	253,007.00	479,930.00	0.00	479,930.00	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			253,007.00	479,930.00	0.00	479,930.00		

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	(56,910.00)	(115,901.97)	(56,910.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,885.00	60,639.00		60,639.05	0.05	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,885.00	60,639.00		60,639.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,885.00	60,639.00		60,639.05		
2) Ending Balance, June 30 (E + F1e)			12,885.00	3,729.00		3,729.05		
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	0.00		0.15		
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	3,729.00		3,728.90		
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	174,252.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	0.00	64,994.00	19,424.00	64,994.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,372.00	21,372.00	0.00	21,372.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>195,624.00</b>	<b>86,366.00</b>	<b>19,424.00</b>	<b>86,366.00</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	23.00	23.00	23.00	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	12,000.00	8,632.00	440.89	8,632.00	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>12,000.00</b>	<b>8,655.00</b>	<b>463.89</b>	<b>8,655.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>207,624.00</b>	<b>95,021.00</b>	<b>19,887.89</b>	<b>95,021.00</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	194,320.00	208,608.00	60,612.86	208,608.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	27,729.00	29,653.00	10,812.23	29,653.00	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>222,049.00</b>	<b>238,261.00</b>	<b>71,425.09</b>	<b>238,261.00</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	15,933.00	16,981.00	6,199.32	16,981.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,111.00	40,867.00	13,710.05	40,867.00	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>33,044.00</b>	<b>57,848.00</b>	<b>19,909.37</b>	<b>57,848.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	56,722.00	60,610.00	11,188.61	60,610.00	0.00	0.0%
PERS		3201-3202	7,570.00	12,657.00	3,963.94	12,657.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,643.00	7,745.00	2,519.86	7,745.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	43,785.00	49,824.00	14,286.31	49,824.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,139.00	1,635.00	456.93	1,635.00	0.00	0.0%
Workers' Compensation		3601-3602	4,573.00	5,089.00	1,564.42	5,089.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,315.00	1,522.00	456.67	1,522.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,561.00	5,065.00	1,368.43	5,065.00	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>127,308.00</b>	<b>144,147.00</b>	<b>35,805.17</b>	<b>144,147.00</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	1,481.00	31,968.00	188.69	31,968.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	11,353.00	0.00	11,353.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,481.00</b>	<b>43,321.00</b>	<b>188.69</b>	<b>43,321.00</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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	570.00	584.00	0.00	584.00	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	1,710.00	2,846.00	1,182.25	2,846.00	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	20,576.00	6,165.00	20,576.00	0.00	0.0%
Communications		5900	12,896.00	12,896.00	821.33	12,896.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,276.00</b>	<b>38,902.00</b>	<b>8,168.58</b>	<b>38,902.00</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	58,334.00	0.00	58,334.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>58,334.00</b>	<b>0.00</b>	<b>58,334.00</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	192.00	193.00	32.08	193.00	0.00	0.0%
Other Debt Service - Principal		7439	1,565.00	1,566.00	260.88	1,566.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,757.00</b>	<b>1,759.00</b>	<b>292.96</b>	<b>1,759.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	41,716.00	49,289.00	0.00	49,289.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>41,716.00</b>	<b>49,289.00</b>	<b>0.00</b>	<b>49,289.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>460,631.00</b>	<b>631,861.00</b>	<b>135,789.86</b>	<b>631,861.00</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	253,007.00	479,930.00	0.00	479,930.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			253,007.00	479,930.00	0.00	479,930.00	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 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)			253,007.00	479,930.00	0.00	479,930.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
6391	Adult Education Program	0.15
Total, Restricted Balance		<u>0.15</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	49,116,355.00	50,726,693.00	7,830,157.71	50,726,693.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,527,962.00	15,925,286.00	5,378,481.64	15,925,286.00	0.00	0.0%
4) Other Local Revenue		8600-8799	457,607.00	458,801.00	11,469.02	458,801.00	0.00	0.0%
5) TOTAL, REVENUES			65,101,924.00	67,110,780.00	13,220,108.37	67,110,780.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,952,897.00	2,209,044.00	658,354.52	2,209,044.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,188,849.00	3,400,704.00	1,148,998.97	3,400,704.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,537,964.00	2,651,206.00	735,973.04	2,651,206.00	0.00	0.0%
4) Books and Supplies		4000-4999	369,353.00	409,363.00	22,180.80	409,363.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,222,068.00	55,296,869.00	7,160,656.45	55,296,869.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,412,470.00	1,632,666.00	1,192,252.41	1,632,666.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,349.00	8,663.00	570.31	8,663.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,489,802.00	1,581,093.00	249,952.63	1,581,093.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,180,752.00	67,189,608.00	11,168,939.13	67,189,608.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(78,828.00)	(78,828.00)	2,051,169.24	(78,828.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	71,538.00	71,538.00	0.00	71,538.00	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			71,538.00	71,538.00	0.00	71,538.00		

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>			(7,290.00)	(7,290.00)	2,051,169.24	(7,290.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,088,307.00	2,774,684.00		2,774,683.75	(0.25)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,088,307.00	2,774,684.00		2,774,683.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,088,307.00	2,774,684.00		2,774,683.75		
2) Ending Balance, June 30 (E + F1e)			2,081,017.00	2,767,394.00		2,767,393.75		
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	2,038,365.00	2,725,903.00		2,725,902.49		
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	42,652.00	41,491.00		41,491.26		
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	49,116,355.00	50,726,693.00	7,830,157.71	50,726,693.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>49,116,355.00</b>	<b>50,726,693.00</b>	<b>7,830,157.71</b>	<b>50,726,693.00</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	12,172,462.00	12,556,936.00	5,063,745.00	12,556,936.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,355,500.00	3,368,350.00	314,736.64	3,368,350.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>15,527,962.00</b>	<b>15,925,286.00</b>	<b>5,378,481.64</b>	<b>15,925,286.00</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	2,455.00	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	424,697.00	425,891.00	9,014.02	425,891.00	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>			<b>457,607.00</b>	<b>458,801.00</b>	<b>11,469.02</b>	<b>458,801.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>65,101,924.00</b>	<b>67,110,780.00</b>	<b>13,220,108.37</b>	<b>67,110,780.00</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	1,952,897.00	2,209,044.00	658,354.52	2,209,044.00	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>1,952,897.00</b>	<b>2,209,044.00</b>	<b>658,354.52</b>	<b>2,209,044.00</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	1,851,308.00	1,928,223.00	679,381.73	1,928,223.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	779,909.00	858,896.00	259,507.49	858,896.00	0.00	0.0%
Other Classified Salaries		2900	557,632.00	613,585.00	210,109.75	613,585.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,188,849.00</b>	<b>3,400,704.00</b>	<b>1,148,998.97</b>	<b>3,400,704.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	468,847.00	499,827.00	94,046.58	499,827.00	0.00	0.0%
PERS		3201-3202	756,373.00	801,926.00	237,011.68	801,926.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	265,139.00	289,852.00	95,190.43	289,852.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	783,370.00	808,690.00	235,752.43	808,690.00	0.00	0.0%
Unemployment Insurance		3501-3502	63,497.00	40,131.00	9,100.20	40,131.00	0.00	0.0%
Workers' Compensation		3601-3602	92,232.00	96,544.00	30,961.68	96,544.00	0.00	0.0%
OPEB, Allocated		3701-3702	25,728.00	27,884.00	9,038.66	27,884.00	0.00	0.0%
OPEB, Active Employees		3751-3752	82,778.00	86,352.00	24,871.38	86,352.00	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>2,537,964.00</b>	<b>2,651,206.00</b>	<b>735,973.04</b>	<b>2,651,206.00</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	15,617.00	26,395.00	2,966.59	26,395.00	0.00	0.0%
Materials and Supplies		4300	254,694.00	279,922.00	15,278.22	279,922.00	0.00	0.0%
Noncapitalized Equipment		4400	99,042.00	103,046.00	3,935.99	103,046.00	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>369,353.00</b>	<b>409,363.00</b>	<b>22,180.80</b>	<b>409,363.00</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	45,505,783.00	48,103,582.00	6,881,072.65	48,103,582.00	0.00	0.0%
Travel and Conferences		5200	90,379.00	107,007.00	10,643.17	107,007.00	0.00	0.0%
Dues and Memberships		5300	37,313.00	18,600.00	7,985.28	18,600.00	0.00	0.0%
Insurance		5400-5450	43,124.00	42,477.00	0.00	42,477.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,598.00	57,156.00	8,260.75	57,156.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	517,640.00	440,204.00	65,274.63	440,204.00	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	6,908,103.00	6,460,830.00	177,095.82	6,460,830.00	0.00	0.0%
Communications		5900	63,128.00	67,013.00	10,324.15	67,013.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>53,222,068.00</b>	<b>55,296,869.00</b>	<b>7,160,656.45</b>	<b>55,296,869.00</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	2,172,470.00	1,392,666.00	873,509.99	1,392,666.00	0.00	0.0%
Equipment		6400	240,000.00	240,000.00	318,742.42	240,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,412,470.00</b>	<b>1,632,666.00</b>	<b>1,192,252.41</b>	<b>1,632,666.00</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	1,059.00	1,206.00	63.82	1,206.00	0.00	0.0%
Other Debt Service - Principal		7439	6,290.00	7,457.00	506.49	7,457.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,349.00</b>	<b>8,663.00</b>	<b>570.31</b>	<b>8,663.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,489,802.00	1,581,093.00	249,952.63	1,581,093.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,489,802.00</b>	<b>1,581,093.00</b>	<b>249,952.63</b>	<b>1,581,093.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>65,180,752.00</b>	<b>67,189,608.00</b>	<b>11,168,939.13</b>	<b>67,189,608.00</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	71,538.00	71,538.00	0.00	71,538.00	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>			<b>71,538.00</b>	<b>71,538.00</b>	<b>0.00</b>	<b>71,538.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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 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 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>			<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>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</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>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>			<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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>71,538.00</b>	<b>71,538.00</b>	<b>0.00</b>	<b>71,538.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
5058	Child Development: Coronavirus Response and Relief Suppl	394,281.75
6130	Child Development: Center-Based Reserve Account	2,144,042.56
9010	Other Restricted Local	187,578.18
Total, Restricted Balance		<u>2,725,902.49</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	1,767,985.00	1,823,696.00	521,335.85	1,823,696.00	0.00	0.0%
5) TOTAL, REVENUES			1,767,985.00	1,823,696.00	521,335.85	1,823,696.00		
<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	667,581.00	827,330.00	322,392.26	827,330.00	0.00	0.0%
6) Depreciation and Amortization		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			667,581.00	827,330.00	322,392.26	827,330.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,100,404.00	996,366.00	198,943.59	996,366.00		
<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>			1,100,404.00	996,366.00	198,943.59	996,366.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,138,185.00	2,222,754.00		2,222,754.76	0.76	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,138,185.00	2,222,754.00		2,222,754.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,138,185.00	2,222,754.00		2,222,754.76		
2) Ending Net Position, June 30 (E + F1e)			3,238,589.00	3,219,120.00		3,219,120.76		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,173,642.00	3,154,173.00		3,154,173.46		
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	9,254.00	9,254.00	1,802.00	9,254.00	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	1,758,731.00	1,814,442.00	519,533.85	1,814,442.00	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>			1,767,985.00	1,823,696.00	521,335.85	1,823,696.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,767,985.00	1,823,696.00	521,335.85	1,823,696.00		

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	667,581.00	827,330.00	322,392.26	827,330.00	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>667,581.00</b>	<b>827,330.00</b>	<b>322,392.26</b>	<b>827,330.00</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 AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			667,581.00	827,330.00	322,392.26	827,330.00		
<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>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>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-b+e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	3,154,173.46
Total, Restricted Net Position		<u>3,154,173.46</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 and Amortization		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	9,147,536.00	9,648,230.00		9,648,229.66	(0.34)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,147,536.00	9,648,230.00		9,648,229.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,147,536.00	9,648,230.00		9,648,229.66		
2) Ending Net Position, June 30 (E + F1e)			9,147,536.00	9,648,230.00		9,648,229.66		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	9,147,536.00	9,648,230.00		9,648,229.66		
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%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	9,648,229.66
Total, Restricted Net Position		<u>9,648,229.66</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 Grant 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	54.00	50.00	40.21	50.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	802.00	685.00	605.85	685.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	856.00	735.00	646.06	735.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	183.00	255.00	255.00	255.00	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	2.18	2.18	2.18	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>	844.77	916.14	916.14	916.14	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	1,700.77	1,651.14	1,562.20	1,651.14	0.00	0%
<b>4. Adults in Correctional Facilities</b>	80.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	144,912.18	144,802.39	144,802.39	144,802.39	0.00	0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)]	100.00	82.00	71.49	82.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	100.00	82.00	71.49	82.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	2,459.61	2,463.31	2,463.31	2,463.31	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>	2,459.61	2,463.31	2,463.31	2,463.31	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	2,559.61	2,545.31	2,534.80	2,545.31	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,559.61	2,545.31	2,534.80	2,545.31	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>			121,609,849.96	118,398,110.41	123,060,055.47	141,856,848.94	136,859,775.93	133,751,349.40	136,239,465.87	143,714,451.34
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,081,944.00	1,081,944.00	3,716,126.00	1,947,500.00	1,947,499.47	(2,099,103.53)	1,947,499.47	741,227.12
Property Taxes	8020-8079		216,422.83				13,011.00	6,730,474.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		26,749.45	173,689.75	577,236.03	(99,982.36)	199,377.00	1,527,165.00	2,474,121.00	215,728.00
Other State Revenue	8300-8599		352,814.17	892,865.83	8,496,738.99	(2,025,454.72)	2,481,370.00	1,850,190.00	4,926,352.00	(182,419.00)
Other Local Revenue	8600-8799		1,781,838.46	3,752,865.75	12,703,025.10	6,302,490.30	8,504,809.00	10,741,291.00	11,278,932.00	3,369,966.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			3,459,768.91	5,901,365.33	25,493,126.12	6,124,553.22	13,146,066.47	18,750,016.47	20,626,904.47	4,144,502.12
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		1,021,800.68	3,181,537.33	2,415,382.00	3,798,073.62	2,658,622.00	2,718,330.00	2,944,422.00	2,664,139.00
Classified Salaries	2000-2999		2,270,987.92	4,144,772.98	3,271,539.62	4,995,962.57	4,153,493.00	4,147,758.00	4,226,029.00	3,957,537.00
Employee Benefits	3000-3999		1,503,507.85	2,599,940.19	2,296,589.45	2,586,986.83	2,743,683.00	2,748,022.00	2,793,200.00	2,726,264.00
Books and Supplies	4000-4999		23,135.77	354,147.04	309,481.75	376,666.92	520,487.00	2,329,088.00	410,692.00	444,683.00
Services	5000-5999		1,651,575.13	1,414,859.48	1,810,024.03	2,144,592.34	4,095,273.00	4,691,940.00	2,653,300.00	3,812,761.00
Capital Outlay	6000-6599		806,980.36	1,334,862.12	984,918.92	1,557,679.62	2,181,363.00	127,061.00	265,228.00	170,230.00
Other Outgo	7000-7499		(31,317.78)	(39,214.14)	1,071,174.08	(103,590.39)	(98,428.00)	(500,299.00)	(140,952.00)	433,479.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			7,246,669.93	12,990,905.00	12,159,109.85	15,356,371.51	16,254,493.00	16,261,900.00	13,151,919.00	14,209,093.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199				975,923.22	(758.85)				
Accounts Receivable	9200-9299		7,075,327.05	12,807,455.45	3,889,691.23	4,846,210.16				
Due From Other Funds	9310				4,973,184.70					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	7,075,327.05	12,807,455.45	9,838,799.15	4,845,451.31	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		6,500,165.58	1,055,970.72	(76,994.45)	610,706.03				
Due To Other Funds	9610				2,389,916.69					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690				2,063,099.71					
<b>SUBTOTAL</b>		0.00	6,500,165.58	1,055,970.72	4,376,021.95	610,706.03	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	575,161.47	11,751,484.73	5,462,777.20	4,234,745.28	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(3,211,739.55)	4,661,945.06	18,796,793.47	(4,997,073.01)	(3,108,426.53)	2,488,116.47	7,474,985.47	(10,064,590.88)
<b>F. ENDING CASH (A + E)</b>			118,398,110.41	123,060,055.47	141,856,848.94	136,859,775.93	133,751,349.40	136,239,465.87	143,714,451.34	133,649,860.46
<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>									
		133,649,860.46	118,429,355.58	136,686,068.70	128,175,237.82				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	(5,629,289.88)	13,190,002.12	412,116.12	(1,217,220.88)			17,120,244.01	17,120,244.00
Property Taxes	8020-8079		5,593,734.00	12,996.00	4,137,300.00			16,703,937.83	16,703,937.00
Miscellaneous Funds	8080-8099				(860,808.84)			(860,808.84)	(860,808.00)
Federal Revenue	8100-8299	161,622.00	2,580,210.00	510,053.00	10,289,554.13			18,635,523.00	18,635,523.00
Other State Revenue	8300-8599	3,846,447.00	5,553,100.00	3,678,616.00	14,020,129.73			43,890,750.00	43,890,750.00
Other Local Revenue	8600-8799	1,006,097.00	6,052,511.00	4,471,656.00	22,889,398.39			92,854,880.00	92,854,880.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		(615,123.88)	32,969,557.12	9,085,437.12	49,258,352.53	0.00	0.00	188,344,526.00	188,344,526.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	2,741,731.00	2,712,741.00	2,746,399.00	3,775,762.37			33,378,940.00	33,378,940.00
Classified Salaries	2000-2999	4,102,280.00	4,169,824.00	4,242,751.00	5,476,908.91			49,159,844.00	49,159,844.00
Employee Benefits	3000-3999	2,756,535.00	2,753,496.00	2,881,310.00	6,137,878.68			34,527,413.00	34,527,413.00
Books and Supplies	4000-4999	415,437.00	412,465.00	591,208.00	2,147,419.52			8,334,911.00	8,334,911.00
Services	5000-5999	4,498,202.00	4,265,868.00	5,738,837.00	12,070,769.02			48,848,001.00	48,848,001.00
Capital Outlay	6000-6599	433,178.00	599,028.00	562,534.00	2,242,423.98			11,265,487.00	11,265,487.00
Other Outgo	7000-7499	(341,982.00)	(200,578.00)	833,229.00	(1,251,626.77)			(370,106.00)	(370,106.00)
Interfund Transfers Out	7600-7629				722,468.00			722,468.00	722,468.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		14,605,381.00	14,712,844.00	17,596,268.00	31,322,003.71	0.00	0.00	185,866,958.00	185,866,958.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							975,164.37	
Accounts Receivable	9200-9299							28,618,683.89	
Due From Other Funds	9310							4,973,184.70	
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>		0.00	0.00	0.00	0.00	0.00	0.00	34,567,032.96	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							8,089,847.88	
Due To Other Funds	9610							2,389,916.69	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							2,063,099.71	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	12,542,864.28	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	22,024,168.68	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		(15,220,504.88)	18,256,713.12	(8,510,830.88)	17,936,348.82	0.00	0.00	24,501,736.68	2,477,568.00
<b>F. ENDING CASH (A + E)</b>									
		118,429,355.58	136,686,068.70	128,175,237.82	146,111,586.64				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								146,111,586.64	

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

Signed:   
County Superintendent or Designee

Date: 12/15/2021

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

To the State Superintendent of Public Instruction:

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

Meeting Date: 12/15/2021

Signed:   
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

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

<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 budget adoption that may impact the budget?	<b>X</b>	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	<b>X</b>	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		<b>X</b>
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)?	<b>X</b>	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		<b>X</b>

<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 (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<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)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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)						
		144,802.39	0.00%	144,802.39	0.00%	144,802.39
(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	28,542,325.00	6.16%	30,300,278.00	13.50%	34,391,791.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,536,301.00	-5.00%	5,259,486.00	-8.00%	4,838,727.00
4. Other Local Revenues	8600-8799	27,697,300.00	-5.00%	26,312,435.00	-5.00%	24,996,813.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,138,549.00)	-199.50%	6,107,955.00	-198.73%	(6,030,222.00)
6. Total (Sum lines A1 thru A5c)		55,637,377.00	22.18%	67,980,154.00	-14.39%	58,197,109.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,797,551.00		10,211,910.00
b. Step & Column Adjustment				195,951.00		204,238.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				218,408.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,797,551.00	4.23%	10,211,910.00	2.00%	10,416,148.00
2. Classified Salaries						
a. Base Salaries				18,140,880.00		17,784,529.00
b. Step & Column Adjustment				362,818.00		355,691.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(719,169.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,140,880.00	-1.96%	17,784,529.00	2.00%	18,140,220.00
3. Employee Benefits	3000-3999	11,589,660.00	6.05%	12,290,310.00	2.02%	12,538,597.00
4. Books and Supplies	4000-4999	2,600,057.00	0.00%	2,600,057.00	0.00%	2,600,057.00
5. Services and Other Operating Expenditures	5000-5999	19,319,548.00	3.25%	19,947,073.00	5.16%	20,975,491.00
6. Capital Outlay	6000-6999	10,349,124.00	-39.80%	6,230,003.00	-43.82%	3,500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,520,579.00	-66.63%	507,429.00	-2.93%	492,578.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,022,007.00)	21.06%	(14,553,424.00)	-0.04%	(14,547,882.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	551,468.00	0.00%	551,468.00	0.00%	551,468.00
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)		61,846,860.00	-10.15%	55,569,355.00	-1.62%	54,666,677.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,209,483.00)		12,410,799.00		3,530,432.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		107,172,203.01		100,962,720.01		113,373,519.01
2. Ending Fund Balance (Sum lines C and D1)		100,962,720.01		113,373,519.01		116,903,951.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	29,241.15		30,000.00		30,000.00
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	79,367,225.87		86,367,225.87		83,367,225.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,717,340.00		3,462,823.00		3,404,632.00
2. Unassigned/Unappropriated	9790	17,848,912.99		23,513,470.14		30,102,093.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		100,962,720.01		113,373,519.01		116,903,951.01

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	3,717,340.00		3,462,823.00		3,404,632.00
c. Unassigned/Unappropriated	9790	17,848,912.99		23,513,470.14		30,102,093.14
(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)						
		21,566,252.99		26,976,293.14		33,506,725.14
<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.						
2022-23 B1d. Backout prior year one-time off-schedule payment and staff distribution changes from restricted resources						
2022-23 B2d. Backout prior year one-time off-schedule payment						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	4,421,048.00	0.00%	4,421,048.00	0.00%	4,421,048.00
2. Federal Revenues	8100-8299	18,635,523.00	-8.03%	17,139,258.00	-17.56%	14,129,773.00
3. Other State Revenues	8300-8599	38,354,449.00	-47.97%	19,954,377.00	0.00%	19,954,377.00
4. Other Local Revenues	8600-8799	65,157,580.00	-3.00%	63,202,853.00	0.00%	63,202,853.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,138,549.00	-199.50%	(6,107,955.00)	-198.73%	6,030,222.00
6. Total (Sum lines A1 thru A5c)		132,707,149.00	-25.69%	98,609,581.00	9.26%	107,738,273.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				23,581,389.00		23,900,999.00
b. Step & Column Adjustment				471,628.00		478,020.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(152,018.00)		(1,984,843.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,581,389.00	1.36%	23,900,999.00	-6.30%	22,394,176.00
2. Classified Salaries						
a. Base Salaries				31,018,964.00		30,275,806.00
b. Step & Column Adjustment				620,379.00		605,516.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,363,537.00)		(194,851.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,018,964.00	-2.40%	30,275,806.00	1.36%	30,686,471.00
3. Employee Benefits	3000-3999	22,937,753.00	6.17%	24,353,138.00	-0.46%	24,241,846.00
4. Books and Supplies	4000-4999	5,734,854.00	-27.30%	4,169,297.00	-7.95%	3,837,660.00
5. Services and Other Operating Expenditures	5000-5999	29,528,453.00	-15.92%	24,826,755.00	-1.78%	24,383,898.00
6. Capital Outlay	6000-6999	916,363.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,299.00	-48.82%	41,100.00	-47.10%	21,740.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,051,023.00	-2.16%	9,833,697.00	-0.06%	9,828,156.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	171,000.00	0.00%	171,000.00	0.00%	171,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		124,020,098.00	-5.20%	117,571,792.00	-1.71%	115,564,947.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		8,687,051.00		(18,962,211.00)		(7,826,674.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,406,818.30		47,093,869.30		28,131,658.30
2. Ending Fund Balance (Sum lines C and D1)		47,093,869.30		28,131,658.30		20,304,984.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	47,093,870.18		28,131,658.30		20,304,984.30
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	(0.88)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		47,093,869.30		28,131,658.30		20,304,984.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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.						
2022-23 B1d. Backout prior year one-time off-schedule payment, staff distribution changes to unrestricted resources and adjustments for one-time expenses due to one-time state and federal dollars (ELO, ESSER II, ESSER III, Educator Effectiveness, Special Ed Learning Recovery & Support)						
2022-23 B2d. Backout prior year one-time off-schedule payment and adjustments for one-time expenses due to one-time state and federal dollars (ELO, ESSER II, ESSER III, Educator Effectiveness)						
2023-24 B1d. Adjustments for one-time expenses due to one-time state and federal dollars (ELO, ESSER II, ESSER III, Educator Effectiveness, Special Ed Learning Recovery & Support)						
2023-24 B2d. Adjustments for one-time expenses due to one-time state and federal dollars (ESSER II, ESSER III, Special Ed Learning Recovery & Support)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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)						
		144,802.39	0.00%	144,802.39	0.00%	144,802.39
(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	32,963,373.00	5.33%	34,721,326.00	11.78%	38,812,839.00
2. Federal Revenues	8100-8299	18,635,523.00	-8.03%	17,139,258.00	-17.56%	14,129,773.00
3. Other State Revenues	8300-8599	43,890,750.00	-42.55%	25,213,863.00	-1.67%	24,793,104.00
4. Other Local Revenues	8600-8799	92,854,880.00	-3.60%	89,515,288.00	-1.47%	88,199,666.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		188,344,526.00	-11.55%	166,589,735.00	-0.39%	165,935,382.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				33,378,940.00		34,112,909.00
b. Step & Column Adjustment				667,579.00		682,258.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				66,390.00		(1,984,843.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,378,940.00	2.20%	34,112,909.00	-3.82%	32,810,324.00
2. Classified Salaries						
a. Base Salaries				49,159,844.00		48,060,335.00
b. Step & Column Adjustment				983,197.00		961,207.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,082,706.00)		(194,851.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,159,844.00	-2.24%	48,060,335.00	1.59%	48,826,691.00
3. Employee Benefits	3000-3999	34,527,413.00	6.13%	36,643,448.00	0.37%	36,780,443.00
4. Books and Supplies	4000-4999	8,334,911.00	-18.78%	6,769,354.00	-4.90%	6,437,717.00
5. Services and Other Operating Expenditures	5000-5999	48,848,001.00	-8.34%	44,773,828.00	1.31%	45,359,389.00
6. Capital Outlay	6000-6999	11,265,487.00	-44.70%	6,230,003.00	-43.82%	3,500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,600,878.00	-65.74%	548,529.00	-6.24%	514,318.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,970,984.00)	139.46%	(4,719,727.00)	0.00%	(4,719,726.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	722,468.00	0.00%	722,468.00	0.00%	722,468.00
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)		185,866,958.00	-6.85%	173,141,147.00	-1.68%	170,231,624.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		2,477,568.00		(6,551,412.00)		(4,296,242.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		145,579,021.31		148,056,589.31		141,505,177.31
2. Ending Fund Balance (Sum lines C and D1)		148,056,589.31		141,505,177.31		137,208,935.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	29,241.15		30,000.00		30,000.00
b. Restricted	9740	47,093,870.18		28,131,658.30		20,304,984.30
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	79,367,225.87		86,367,225.87		83,367,225.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,717,340.00		3,462,823.00		3,404,632.00
2. Unassigned/Unappropriated	9790	17,848,912.11		23,513,470.14		30,102,093.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		148,056,589.31		141,505,177.31		137,208,935.31

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	3,717,340.00		3,462,823.00		3,404,632.00
c. Unassigned/Unappropriated	9790	17,848,912.99		23,513,470.14		30,102,093.14
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.88)		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)		21,566,252.11		26,976,293.14		33,506,725.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.60%		15.58%		19.68%
<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, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		67,865,344.00		67,865,344.00		67,865,344.00
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))						
		185,866,958.00		173,141,147.00		170,231,624.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		185,866,958.00		173,141,147.00		170,231,624.00
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)		185,866,958.00		173,141,147.00		170,231,624.00
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)		3,717,339.16		3,462,822.94		3,404,632.48
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)		3,717,339.16		3,462,822.94		3,404,632.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

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

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

Current Year (2021-22)	856.00	735.00	-14.1%	Not Met
1st Subsequent Year (2022-23)	945.00	786.00	-16.8%	Not Met
2nd Subsequent Year (2023-24)	945.00	941.00	-0.4%	Met

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

Current Year (2021-22)	844.77	916.14	8.4%	Not Met
1st Subsequent Year (2022-23)	862.77	861.77	-0.1%	Met
2nd Subsequent Year (2023-24)	862.77	861.77	-0.1%	Met

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

Current Year (2021-22)	144,912.18	144,802.39	-0.1%	Met
1st Subsequent Year (2022-23)	144,912.18	144,802.39	-0.1%	Met
2nd Subsequent Year (2023-24)	144,912.18	144,802.39	-0.1%	Met

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

Current Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

**1B. Comparison of County Office ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

Budgeted ADA based on projected enrollment.

**2. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2021-22)	35,989,900.00		
1st Subsequent Year (2022-23)	38,727,058.00	35,792,087.00	-7.6%	Not Met
2nd Subsequent Year (2023-24)	39,721,148.00	40,093,554.00	0.9%	Met

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

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

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

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

Decrease in projected LCFF revenues due to projected enrollment and UPP adjustments.

**3. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	109,586,221.00	117,066,197.00	6.8%	Not Met
1st Subsequent Year (2022-23)	113,987,755.00	118,816,692.00	4.2%	Met
2nd Subsequent Year (2023-24)	115,991,027.00	118,417,458.00	2.1%	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 NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal 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 salaries and benefits.

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

Negotiated salary settlement for 21-22 includes a 1.5% on-salary schedule increase, plus a one-time 5% off-salary schedule payment and a \$25/month H&W Cap increase. Master degree stipends increased \$600/year, Special Ed Teacher stipends increase \$1,300/year and new LSH Teacher stipends at \$3,000/year. One-time sign-on bonuses to newly hired CSEA employees at \$500/year for 21-22 and 22-23.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2021-22)	19,449,050.00	18,635,523.00	-4.2%	No
1st Subsequent Year (2022-23)	13,657,029.00	17,139,258.00	25.5%	Yes
2nd Subsequent Year (2023-24)	11,299,629.00	14,129,773.00	25.0%	Yes

**Explanation:**  
(required if Yes)

Budget adjustments for one-time COVID-19 dollars and budgeted carryover.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	23,902,428.00	43,890,750.00	83.6%	Yes
1st Subsequent Year (2022-23)	25,273,380.00	25,213,863.00	-0.2%	No
2nd Subsequent Year (2023-24)	23,492,767.00	24,793,104.00	5.5%	Yes

**Explanation:**  
(required if Yes)

Increase in various State one-time dollars including COE COVID Mitigation funds.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	86,755,226.00	92,854,880.00	7.0%	Yes
1st Subsequent Year (2022-23)	83,680,410.00	89,515,288.00	7.0%	Yes
2nd Subsequent Year (2023-24)	82,559,032.00	88,199,666.00	6.8%	Yes

**Explanation:**  
(required if Yes)

Increase in local revenues & budgeted carryover.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	5,199,061.00	8,334,911.00	60.3%	Yes
1st Subsequent Year (2022-23)	5,811,511.00	6,769,354.00	16.5%	Yes
2nd Subsequent Year (2023-24)	6,673,734.00	6,437,717.00	-3.5%	No

**Explanation:**  
(required if Yes)

Increase in material & supplies due to one-time State & Federal dollars.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	40,479,375.00	48,848,001.00	20.7%	Yes
1st Subsequent Year (2022-23)	41,713,363.00	44,773,828.00	7.3%	Yes
2nd Subsequent Year (2023-24)	43,564,941.00	45,359,389.00	4.1%	No

**Explanation:**  
(required if Yes)

Increase in other operating expenses due to one-time State & Federal dollars.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2021-22)	130,106,704.00	155,381,153.00	19.4%	Not Met
1st Subsequent Year (2022-23)	122,610,819.00	131,868,409.00	7.6%	Not Met
2nd Subsequent Year (2023-24)	117,351,428.00	127,122,543.00	8.3%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2021-22)	45,678,436.00	57,182,912.00	25.2%	Not Met
1st Subsequent Year (2022-23)	47,524,874.00	51,543,182.00	8.5%	Not Met
2nd Subsequent Year (2023-24)	50,238,675.00	51,797,106.00	3.1%	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 NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 4A  
if NOT met)

Budget adjustments for one-time COVID-19 dollars and budgeted carryover.

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

Increase in various State one-time dollars including COE COVID Mitigation funds.

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

Increase in local revenues & budgeted carryover.

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

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

Increase in material & supplies due to one-time State & Federal dollars.

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

Increase in other operating expenses due to one-time State & Federal dollars.

**5. CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,590,225.99	1,912,790.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,639,409.00	

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	11.6%	15.6%	19.7%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>3.9%</b>	<b>5.2%</b>	<b>6.6%</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):

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	67,865,344.00	67,865,344.00	67,865,344.00

**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 (2021-22)	(6,209,483.00)	61,846,860.00	10.0%	Not Met
1st Subsequent Year (2022-23)	12,410,799.00	55,569,355.00	N/A	Met
2nd Subsequent Year (2023-24)	3,530,432.00	54,666,677.00	N/A	Met

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

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

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

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

Deficit spending due to one-time expenditures and adjustments.

**7. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2021-22)	148,056,589.31	Met
1st Subsequent Year (2022-23)	141,505,177.31	Met
2nd Subsequent Year (2023-24)	137,208,935.31	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 (2021-22)	146,111,586.64	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, as referenced in EC Section 2574, rounded to the nearest thousand.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	185,866,958	173,141,147	170,231,624
<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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	185,866,958.00	173,141,147.00	170,231,624.00
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)	185,866,958.00	173,141,147.00	170,231,624.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,717,339.16	3,462,822.94	3,404,632.48
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 (Greater of Line A5 or Line A6)</b>	<b>3,717,339.16</b>	<b>3,462,822.94</b>	<b>3,404,632.48</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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	3,717,340.00	3,462,823.00	3,404,632.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	17,848,912.99	23,513,470.14	30,102,093.14
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)	(0.88)	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)	21,566,252.11	26,976,293.14	33,506,725.14
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	11.60%	15.58%	19.68%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>3,717,339.16</b>	<b>3,462,822.94</b>	<b>3,404,632.48</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)

---

## SUPPLEMENTAL INFORMATION

---

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

### S1. Contingent Liabilities

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

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

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

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

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

### S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(6,083,784.00)	(6,354,487.00)	4.4%	270,703.00	Met
1st Subsequent Year (2022-23)	(5,971,135.00)	6,107,955.00	-202.3%	(12,079,090.00)	Not Met
2nd Subsequent Year (2023-24)	(6,066,782.00)	(6,030,222.00)	-0.6%	(36,560.00)	Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2021-22)	486,545.00	722,468.00	48.5%	235,923.00	Not Met
1st Subsequent Year (2022-23)	486,545.00	722,468.00	48.5%	235,923.00	Not Met
2nd Subsequent Year (2023-24)	548,816.00	722,468.00	31.6%	173,652.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Contributions to programs based on program needs.

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

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

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

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

Contributions to programs based on program needs.

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

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

---

---

---

---

---

---

---

---

**S6. Long-term Commitments**

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,525,867

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, 2021
Restricted copies		01-8689	01-7438 & 7439	154,482
Unrestricted Copies		01-8689	01-7438 & 7439	301,094
QZAB #3	1	01-8660	01-7438 & 7439	203,333
QZAB #4	8	01-8660 & 8689	01-7438 & 7439	1,268,850
<b>TOTAL:</b>				<b>3,453,626</b>

Type of Commitment (continued):	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,525,867	1,525,867	1,525,867	1,525,867

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Restricted copies	85,976	80,404	48,565	29,206
Unrestricted Copies	87,298	104,472	91,450	80,457
QZAB #3	208,333	208,333	0	0
QZAB #4	165,124	166,067	167,015	167,968
<b>Total Annual Payments:</b>	<b>2,072,598</b>	<b>2,085,143</b>	<b>1,832,897</b>	<b>1,803,498</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

---

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

---

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.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	20,861,159.00	20,861,159.00
b. OPEB plan(s) fiduciary net position (if applicable)	7,990,408.00	7,990,408.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	12,870,751.00	12,870,751.00
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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	N/A	N/A
1st Subsequent Year (2022-23)	N/A	N/A
2nd Subsequent Year (2023-24)	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 (2021-22)	1,768,522.00	1,812,544.00
1st Subsequent Year (2022-23)	1,768,522.00	1,812,544.00
2nd Subsequent Year (2023-24)	1,768,522.00	1,812,544.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	1,320,598.00	1,320,598.00
1st Subsequent Year (2022-23)	1,367,820.00	1,367,820.00
2nd Subsequent Year (2023-24)	1,313,086.00	1,313,086.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	61	70
1st Subsequent Year (2022-23)	61	70
2nd Subsequent Year (2023-24)	61	70

4. Comments:

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

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

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

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

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

n/a
-----

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

Yes

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	206.5	205.6	205.6	205.6

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[ ]

3. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]

Negotiations Not Settled

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

[ ]

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

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

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


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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Certificated (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	451.8	466.9	466.9	466.9

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

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

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

**Classified (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	235.4	258.7	258.7	258.7

1a. Have any salary and benefit negotiations been settled since budget adoption?  
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

---

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

---

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

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

No
----

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

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

---

---

---

---

---

---

---

---

---

**ADDITIONAL FISCAL INDICATORS**

---

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

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

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

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

**Comments:**  
(optional)

A5. Negotiated salary settlement for 21-22 includes a 1.5% on-salary schedule increase, plus a one-time 5% off-salary schedule payment and a \$25/month H&W Cap increase. Master degree stipends increased \$600/year, Special Ed Teacher stipends increase \$1,300/year and new LSH Teacher stipends at \$3,000/year. One-time sign-on bonuses to newly hired CSEA employees at \$500/year for 21-22 and 22-23.  
A8. Dr. Troy Brown Interim Superintendent effective July 1, 2021.

---

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

---

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/9/2021 9:42:23 AM

39-10397-0000000

First Interim  
2021-22 Original Budget  
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

### IMPORT CHECKS

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3212-0-0000-0000-9740	3212	9740	424,853.00
09-3212-0-0000-0000-9740	3212	9740	1,072,696.00

Explanation:CDE changed resource code from fund balance to unearned.

**CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:** EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01-3210-0-0000-0000-9791				3210	9791	704,397.00
Explanation:CDE changed resource code from fund balance to unearned.						
01-3212-0-0000-0000-9791				3212	9791	957,330.00
09-3212-0-0000-0000-9791				3212	9791	1,072,696.00
Explanation:CDE changed resource code from fund balance to unearned.						

**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

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

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

INTRAFD-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	6387	7200-7600	-19,204.00

Explanation:Prior year adjustment due to capital outlay purchases.

01	7415	7200-7600	-32,189.00
----	------	-----------	------------

Explanation:The resource doesn't allow a contribution so expenses were transferred out.

09	9010	1000	-34,096.00
----	------	------	------------

Explanation:Transfer expenses to unrestricted resource.

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.

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/9/2021 9:41:03 AM

39-10397-0000000

First Interim  
2021-22 Board Approved Operating Budget  
Technical Review Checks  
San Joaquin County Office of Education

San Joaquin County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	6387	7200-7600	-17,917.00
Explanation: Prior year adjustment due to capital outlay purchases.			
01	7415	7200-7600	-22,893.00
Explanation: The resource doesn't allow a contribution so expenses were transferred out.			
09	9010	1000	-16,358.00
Explanation: Transfer expenses to unrestricted resource.			

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.

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/9/2021 9:40:08 AM

39-10397-0000000

First Interim  
2021-22 Projected Totals  
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	6387	7200-7600	-17,917.00
Explanation: Prior year adjustments due to Capital Outlay purchases.			
01	7415	7200-7600	-22,893.00
Explanation: The resource doesn't allow a contribution so expenses were transferred out.			
09	9010	1000	-16,358.00
Explanation: Transfer expenses to unrestricted resource.			

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.

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/9/2021 9:40:41 AM

39-10397-0000000

First Interim  
2021-22 Actuals to Date  
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.