

San Joaquin County Office of Education
Troy A. Brown, County Superintendent of Schools
2021-22 Second Interim Financial Report
March 16, 2022

INTRODUCTION

The San Joaquin County Office of Education (SJCOE) 2021-22 Second Interim Report, which contains actual financial activity through January 31, 2022, continues to reflect our sound financial condition. The included multi-year projection builds upon the 2021-22 budget and includes projected revenues and expenditures through 2023-24, including the rapidly escalating employer pension contributions. The projection indicates that the SJCOE will remain in solid financial condition throughout the projection period, resulting in a positive certification of our Second Interim Report.

Despite a sharp and persistent decline in student enrollment and ADA (Average Daily Attendance) when compared to pre-pandemic levels, the budget continues to demonstrate a small structural surplus; meaning ongoing unrestricted revenues exceed ongoing unrestricted expenditures within the current year. This diminishing surplus is being utilized to fund negotiated employee salary and benefits enhancements, current one-time and limited term capital expenses, and to provide for various program reserves. These accumulated program reserves should provide the necessary resources and afford the SJCOE time to identify and begin reducing expenditures in a thoughtful and orderly manner, with minimal disruption to our educational programs, should it become necessary to do so.

On January 10, 2022, the Governor released initial budget proposals for the 2022-23 fiscal year. The Governor assumes continued but moderating economic growth in the budget year and beyond. The key components of the proposals where county offices of education are concerned include a 5.33% estimated COLA (Cost of Living Adjustment) to the LCFE (Local Control Funding Formula) and base special education funding. Additionally, the Governor proposes to increase base special education funding by \$500 million. When combined with the aforementioned COLA, this would increase base special education base funding by 14.6%. Although the Governor proposes new education code language to soften the impact of pandemic induced declining ADA for school districts, similar help for county offices and charter schools was not included. It is very important to note the economic forecast utilized by the Governor when generating these budget proposals was completed in late November 2021, before the Omicron surge and Russia's invasion of Ukraine. These recent events have significantly impacted stock market valuations and volatility in the short term and could negatively impact economic forecasts and California general fund revenue projections when the Governor updates his proposals in May.

The student enrollment and ADA challenges at the SJCOE, mentioned above, are also being experienced by most school districts in our county. Simultaneously, very significant inflationary pressures are evident in almost every aspect of our professional and personal lives, and employer funded pension contributions for employees who are members of STRS and PERS are scheduled to continue increasing sharply for the next 1-2 years. As mentioned in previous budget summaries and presentations, the SJCOE has accumulated significant program reserves which should provide us time to continue carefully monitoring both internal and external conditions and to make any necessary adjustments thoughtfully and deliberately should they become necessary. The SJCOE will remain diligent with managing our internal finances and where our fiscal oversight responsibilities of the school districts in San Joaquin County are concerned.



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

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

BEGINNING BALANCE

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

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

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.

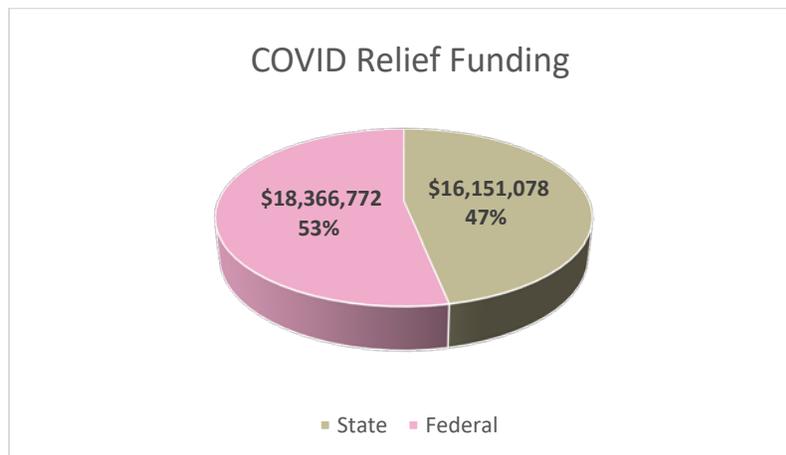
The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act was signed into law December 27, 2020 and is the second round of federal relief funding in response to COVID-19. We were notified in May 2021, that SJCOE will receive \$3,497,028 in Elementary and Secondary School Emergency Relief (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. These federal funds will be utilized in accordance with the grant assurances. These dollars have to be spent by September 30, 2023.

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, 2021 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 was adopted at the board meeting that was held 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 Second Interim Financial Reporting Period:

<u>General Fund Revenue Sources</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
Restricted	67.55%	70.46%	67.08%
Designated Unrestricted	<u>27.71%</u>	<u>26.65%</u>	<u>29.76%</u>
Total Restricted and Designated Unrestricted	95.26%	97.12%	96.84%
Unrestricted	<u>4.74%</u>	<u>2.89%</u>	<u>3.16%</u>
Total Revenue Percentages	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

COURT & COMMUNITY STUDENT TYPES

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

Student Types

1. Type C Students

Listed below are the categories of Type C students funded by the SJCOE LCFF calculation:

- a. Juvenile halls, homes, day centers, ranches and camps [E.C. 463000(a)]
- b. Community Schools [E.C. 1981] probation or social service-referred
- c. Community Schools [E.C. 48915(a) or (c)] expelled for specific mandatory reasons

2. Type A, B & D Students

County Community Schools have the following types:

- a. Type A are expelled
- b. Type B are district-referred
- c. Type D Homeless are referred by a district at the request of a parent

The actual LCFF transfer to the County Office of Education is based on the school district of residence.

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



AVERAGE DAILY ATTENDANCE (ADA)

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

<u>SJCOE LCFF ADA</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
Type C Court/Camps	54.00	50.00	50.00
Type C Community Schools	802.00	685.00	722.00
Type C Charter Schools	<u>100.00</u>	<u>82.00</u>	<u>85.00</u>
Total Court/Community Schools ADA	<u>956.00</u>	<u>817.00</u>	<u>857.00</u>

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

<u>SJCOE ADA DISTRICT LCFF</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
Type "A & B" Community and Type "D" Homeless Schools	183.00	255.00	259.00
SJCOE Special Education Program	<u>661.77</u>	<u>661.77</u>	<u>661.77</u>
Total SJCOE ADA District LCFF	<u>844.77</u>	<u>916.77</u>	<u>920.77</u>

LCFF CALCULATIONS

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

The LCFF for Original Budget was based off of the Governor’s May Revise which proposed a 5.07% increase in the COLA. For Second 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>2021-2022 Second Interim</u>
2021-2022 LCFF Revenues	\$29,834,188.00	\$27,569,800.00	\$28,223,162.00



The Standardized Account Code Structure (SACS) requires that restricted resources must have a revenue contribution from unrestricted resources if restricted revenues do not cover estimated expenditures and account for the repayment of prior years' contributions. There are also contributions that are required shifts from receipt of unrestricted revenues to restricted resources for specific purposes. There are some programs listed below where restricted funds are transferred as a contribution to unrestricted revenues. The contributions will show the net total of the unrestricted contributions and will be updated at each financial reporting period. The contributions for 2021-22 Second Interim Financial Report are (0.24%) of the General Fund Revenues. This percentage is normally between 3% and 4% but due to a contribution from the one-time fundings, it is distorted.

<u>General Fund Contribution</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
Continuous Improvement & Support	(\$1,833,333.00)	(\$1,833,333.00)	(\$1,833,333.00)
Community - Instructional Program	\$0.00	\$0.00	\$5,630,165.00
CTE Incentive Grant Consortium	\$0.00	\$0.00	\$14,325.00
Court/Community to COSP Programs	(\$842,207.00)	(\$842,207.00)	(\$814,112.00)
Deferred Maintenance Special Ed Transfer	\$185,217.00	\$185,217.00	\$185,217.00
Education Locally Restricted Programs	(\$268,835.00)	(\$261,059.00)	(\$243,060.00)
TCSJ Fund 02 Transfer/Economic Uncertainties	\$15,268.00	\$30,721.00	\$18,905.00
TCSJ (Teachers College of San Joaquin)	(\$1,500,000.00)	(\$1,500,000.00)	(\$1,500,000.00)
Routine Repair 3% Requirement	(\$1,639,409.00)	(\$1,912,790.00)	(\$1,892,232.00)
San Joaquin County Air Pollution Control District	\$0.00	(\$5,098.00)	(\$5,098.00)
Total General Fund Unrestricted Contributions	(\$5,883,299.00)	(\$6,138,549.00)	(\$439,223.00)

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS

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

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



GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...

<u>General Fund Unrestricted Subsidy/Contributions</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
Affordable Care Act Employer Shared Responsibility	\$30,000.00	\$30,000.00	\$30,000.00
Academic Decathlon	\$25,101.00	\$25,101.00	\$25,101.00
Academic Pentathlon	\$17,199.00	\$17,199.00	\$17,199.00
Administration Student Events Projects	\$2,900.00	\$2,900.00	\$2,900.00
Administrative Services	\$186,490.00	\$186,490.00	\$209,906.00
ALICE Training	\$92,854.00	\$92,854.00	\$92,854.00
Automatic External Defibrillators	\$6,500.00	\$6,500.00	\$6,500.00
Budget Stabilization	\$0.00	\$0.00	\$6,067,061.00
Building Budgets	\$1,809,000.00	\$2,323,593.00	\$2,343,593.00
Bus Driver Training	\$15,804.00	\$15,804.00	\$15,804.00
Business Services	\$641,869.00	\$695,869.00	\$695,869.00
Classified School Employee Summer Assistance Program	\$32,189.00	\$22,893.00	\$22,893.00
COE Legal	\$180,000.00	\$180,000.00	\$180,000.00
Countywide Music Coordination	\$129,286.00	\$134,728.00	\$134,728.00
COVID-19 Legal	\$5,000.00	\$5,000.00	\$5,000.00
Credentialing Services	\$5,394.00	\$924.00	\$924.00
CTE Incentive Grant Consortium	\$0.00	\$0.00	(\$14,325.00)
Curriculum Services	\$47,192.00	\$47,192.00	\$47,192.00
Deferred Maintenance General Fund	\$310,901.00	\$310,901.00	\$310,901.00
Direct Service School District (DSSD) Services	\$500.00	\$500.00	\$500.00
Durham Ferry Operations	\$0.00	\$0.00	\$50,000.00
Durham Ferry STEM Program	\$135,117.00	\$135,117.00	\$135,117.00
Early Childhood	\$19,829.00	\$19,829.00	\$19,829.00
Educational Services	\$1,511,033.00	\$1,551,288.00	\$1,551,288.00
Emergency Preparedness	\$26,398.00	\$26,398.00	\$26,398.00
Equity Training	\$0.00	\$125,000.00	\$125,000.00
Fab Lab	\$109,595.00	\$111,533.00	\$155,277.00
Fingerprinting Services	\$69,262.00	\$69,262.00	\$69,262.00
General Fund Unrestricted Salary & Benefits	\$10,520,766.00	\$11,214,703.00	\$10,922,046.00
Leadership Training	\$30,730.00	\$30,730.00	\$30,730.00
Lycoming	\$52,713.00	\$52,713.00	\$52,713.00
Maintenance & Operations	\$784,828.00	\$800,147.00	\$800,147.00
Migrant Ed Unallowable Expenses	\$0.00	\$357.00	\$357.00
Mock Trial	\$25,642.00	\$25,642.00	\$25,642.00
Nelson Operations	\$397,072.00	\$405,593.00	\$405,593.00
Personnel External Services	\$188,365.00	\$188,365.00	\$188,365.00
Postage	\$20,000.00	\$20,000.00	\$20,000.00
Property & Liability Losses	\$51,000.00	\$51,000.00	\$61,000.00
Public Information Office	\$462,026.00	\$474,967.00	\$561,727.00
Research & Grant Development	\$377,341.00	\$390,313.00	\$390,313.00
Risk Management	\$25,500.00	\$25,500.00	\$25,500.00
San Joaquin County Air Pollution Control District	\$0.00	\$5,098.00	\$5,098.00
School District Organization	\$22,500.00	\$22,500.00	\$22,500.00
Science Fair	\$5,944.00	\$5,944.00	\$5,944.00
Science Olympiad	\$12,285.00	\$12,285.00	\$12,285.00
SJCOE ID Badges	\$13,500.00	\$13,500.00	\$13,500.00
SJCOE Professional Learning for Classified Support Staff	\$4,300.00	\$4,300.00	\$4,300.00
SJCOE Special Needs	\$300,000.00	\$300,000.00	\$300,000.00
Special Education Discretionary	\$270,000.00	\$270,000.00	\$270,000.00
Spelling Bee	\$2,483.00	\$2,483.00	\$2,483.00
State Seal of Bileracy	\$9,162.00	\$9,162.00	\$9,162.00
Student Administrative Support Services	\$44,987.00	\$44,987.00	\$44,987.00
Student Events	\$268,835.00	\$261,059.00	\$243,060.00
Superintendent & Board	\$216,625.00	\$224,567.00	\$233,182.00
Teachers College Operations	\$5,666.00	\$35,827.00	\$69,827.00

List continued on the next page.

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>2021-2022 Second Interim</u>
Teacher Recruitment	\$27,000.00	\$27,000.00	\$27,000.00
Technology Administration	\$1,263,283.00	\$1,916,973.00	\$1,879,531.00
Transition Budget	\$22,500.00	\$22,500.00	\$22,500.00
Tuition Reimbursement Program	\$1,800.00	\$1,800.00	\$1,800.00
Unemployment/TALX Corp.	\$19,510.00	\$19,510.00	\$19,510.00
WEC Operations	\$370,292.00	\$375,632.00	\$375,632.00
Workers' Compensation	\$9,630.00	\$9,630.00	\$9,630.00
Total General Fund Unrestricted Contributions	<u>\$21,235,698.00</u>	<u>\$23,401,662.00</u>	<u>\$29,382,835.00</u>

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 Second Interim financial reporting. The chart below summarizes the results of these revisions for 2021-22 Adopted Budget to the Second Interim reporting periods.

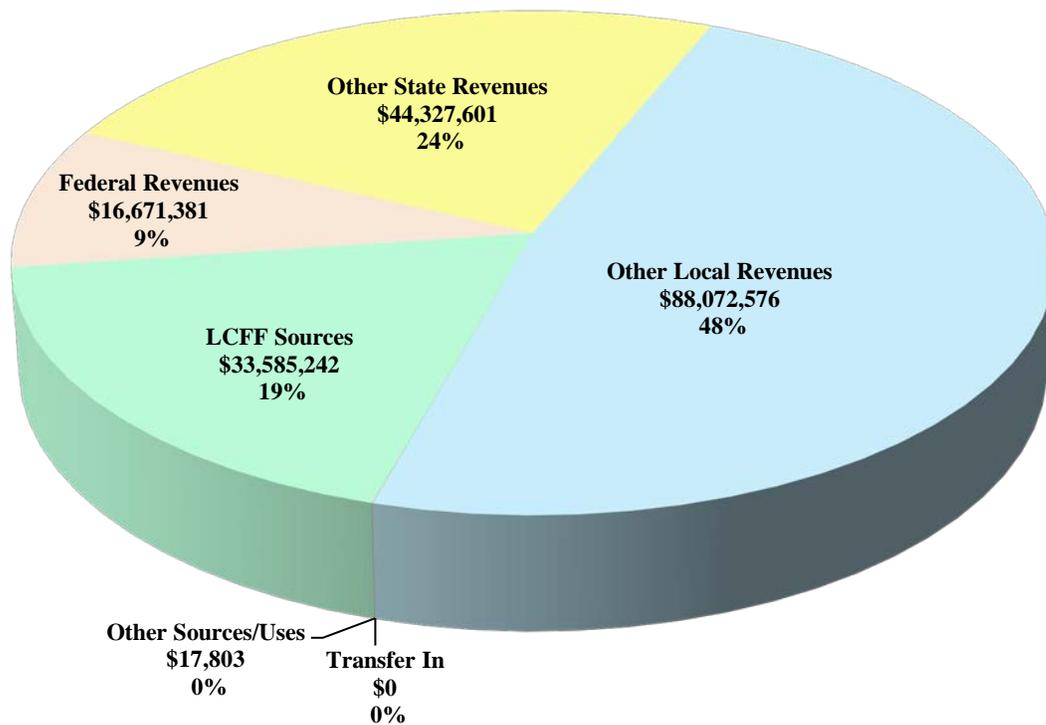
<u>General Fund Revenue Categories</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
<u>Restricted</u>			
LCFF Sources	\$4,322,379.00	\$4,421,048.00	\$4,421,048.00
Federal Revenues	\$19,449,050.00	\$18,635,523.00	\$16,671,381.00
Other State Revenues	\$18,683,812.00	\$38,354,449.00	\$38,789,750.00
Other Local Revenues	<u>\$63,147,261.00</u>	<u>\$65,157,580.00</u>	<u>\$62,209,315.00</u>
Subtotal Restricted Revenues	<u>\$105,602,502.00</u>	<u>\$126,568,600.00</u>	<u>\$122,091,494.00</u>
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>\$439,223.00</u>
Total Restricted General Fund Revenues	<u>\$111,485,801.00</u>	<u>\$132,707,149.00</u>	<u>\$122,530,717.00</u>
<u>Unrestricted</u>			
LCFF Sources	\$30,617,755.00	\$28,542,325.00	\$29,164,194.00
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$5,218,616.00	\$5,536,301.00	\$5,537,851.00
Other Local Revenues	<u>\$23,607,965.00</u>	<u>\$27,697,300.00</u>	<u>\$25,863,261.00</u>
Subtotal Unrestricted Revenues	<u>\$59,444,336.00</u>	<u>\$61,775,926.00</u>	<u>\$60,565,306.00</u>
Transfer In/out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$17,803.00
Contributions	<u>(\$5,883,299.00)</u>	<u>(\$6,138,549.00)</u>	<u>(\$439,223.00)</u>
Total Unrestricted General Fund Revenues	<u>\$53,561,037.00</u>	<u>\$55,637,377.00</u>	<u>\$60,143,886.00</u>
Total General Fund Revenues	<u>\$165,046,838.00</u>	<u>\$188,344,526.00</u>	<u>\$182,674,603.00</u>

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...

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>2021-2022 Second Interim</u>
LCFF Sources	\$34,940,134.00	\$32,963,373.00	\$33,585,242.00
Federal Revenues	\$19,449,050.00	\$18,635,523.00	\$16,671,381.00
Other State Revenues	\$23,902,428.00	\$43,890,750.00	\$44,327,601.00
Other Local Revenues	\$86,755,226.00	\$92,854,880.00	\$88,072,576.00
Transfer In	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$17,803.00
Contribution to Restricted Resources	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total General Fund Revenues	<u>\$165,046,838.00</u>	<u>\$188,344,526.00</u>	<u>\$182,674,603.00</u>

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. The Supplement to the Annual Update and Mid-Year Report was presented to the board on February 16, 2022.

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

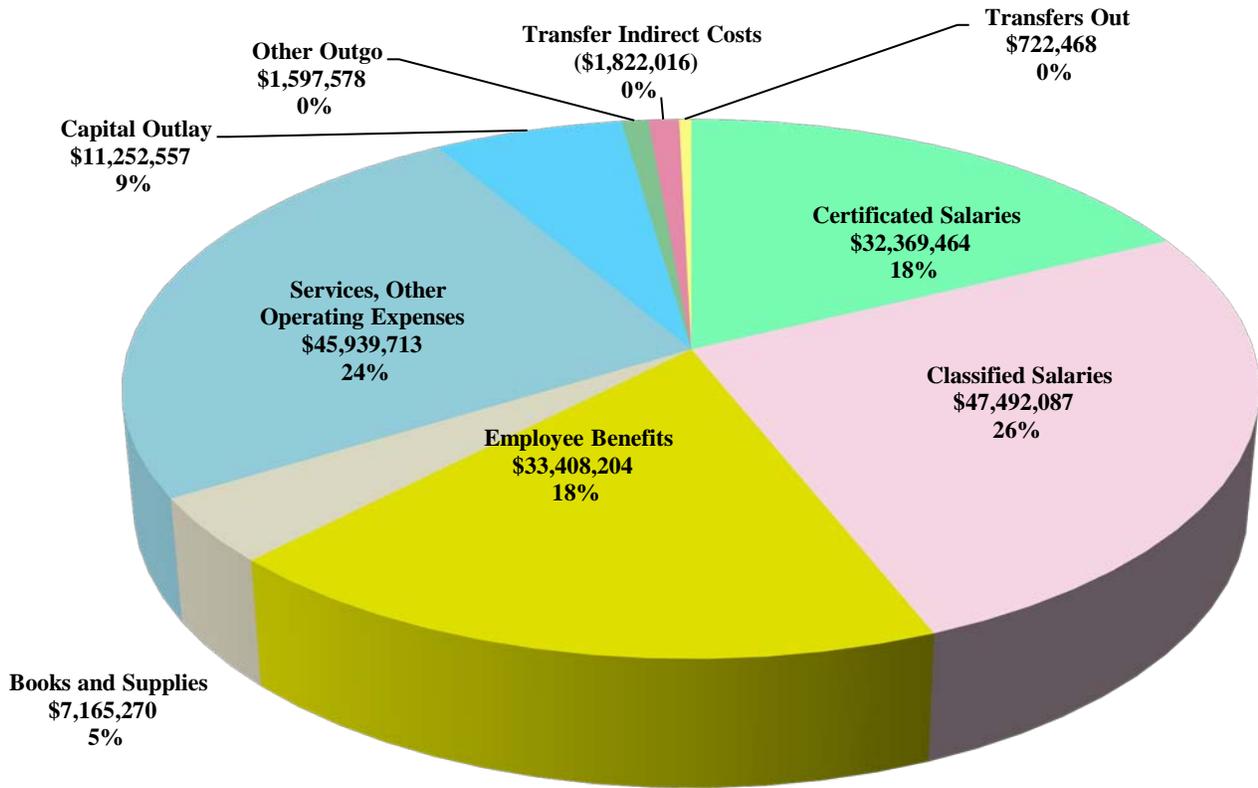
<u>Expenditure Categories</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
<u>Restricted</u>			
Certificated Salaries	\$21,700,410.00	\$23,581,389.00	\$22,791,600.00
Classified Salaries	\$28,254,338.00	\$31,018,964.00	\$29,777,410.00
Employee Benefits	\$21,979,331.00	\$22,937,753.00	\$22,070,578.00
Books and Supplies	\$3,541,518.00	\$5,734,854.00	\$4,592,579.00
Services, Other Operating Expenses	\$22,655,378.00	\$29,528,453.00	\$27,109,316.00
Capital Outlay	\$191,002.00	\$916,363.00	\$933,408.00
Other Outgo	\$80,298.00	\$80,299.00	\$78,615.00
Direct Support Indirect Costs	\$8,495,261.00	\$10,051,023.00	\$9,423,049.00
Subtotal Restricted Expenditures	\$106,897,536.00	\$123,849,098.00	\$116,776,555.00
Transfer Out/Other Sources	\$162,000.00	\$171,000.00	\$171,000.00
Total General Fund Restricted Expenditures	\$107,059,536.00	\$124,020,098.00	\$116,947,555.00
<u>Unrestricted</u>			
Certificated Salaries	\$9,183,854.00	\$9,797,551.00	\$9,577,864.00
Classified Salaries	\$17,086,336.00	\$18,140,880.00	\$17,714,677.00
Employee Benefits	\$11,381,952.00	\$11,589,660.00	\$11,337,626.00
Books and Supplies	\$1,657,543.00	\$2,600,057.00	\$2,572,691.00
Services, Other Operating Expenses	\$17,823,997.00	\$19,319,548.00	\$18,830,397.00
Capital Outlay	\$5,122,387.00	\$10,349,124.00	\$10,319,149.00
Other Outgo	\$515,125.00	\$1,520,579.00	\$1,518,963.00
Indirect Costs	(\$10,088,206.00)	(\$12,022,007.00)	(\$11,245,065.00)
Subtotal Unrestricted Expenditures	\$52,682,988.00	\$61,295,392.00	\$60,626,302.00
Transfer Out/Other Sources	\$324,545.00	\$551,468.00	\$551,468.00
Total General Fund Unrestricted Expenditures	\$53,007,533.00	\$61,846,860.00	\$61,177,770.00
Total General Fund Expenditures	\$160,067,069.00	\$185,866,958.00	\$178,125,325.00

GENERAL FUND EXPENDITURES continued...

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>2021-2022 Second Interim</u>
Certificated Salaries	\$30,884,264.00	\$33,378,940.00	\$32,369,464.00
Classified Salaries	\$45,340,674.00	\$49,159,844.00	\$47,492,087.00
Employee Benefits	\$33,361,283.00	\$34,527,413.00	\$33,408,204.00
Books and Supplies	\$5,199,061.00	\$8,334,911.00	\$7,165,270.00
Services, Other Operating Expenses	\$40,479,375.00	\$48,848,001.00	\$45,939,713.00
Capital Outlay	\$5,313,389.00	\$11,265,487.00	\$11,252,557.00
Other Outgo	\$595,423.00	\$1,600,878.00	\$1,597,578.00
Transfer Indirect Costs	(\$1,592,945.00)	(\$1,970,984.00)	(\$1,822,016.00)
Transfers Out	\$486,545.00	\$722,468.00	\$722,468.00
Total General Fund Expenditures	<u>\$160,067,069.00</u>	<u>\$185,866,958.00</u>	<u>\$178,125,325.00</u>

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 \$63.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$163.00 per ADA.

<u>Lottery</u>	<u>2021-2022 Audited Beg. Balance</u>	<u>2021-2022 Estimated Revenues</u>	<u>2021-2022 Estimated Expenses</u>	<u>2021-2022 Estimated Ending Balance</u>
<i>Restricted Lottery \$63.00 Per ADA</i>				
Court/Community Schools (COSP)	\$442,808.34	\$97,881.00	\$112,076.00	\$428,613.34
ROC/P COSP Instructional Program	\$98.07	\$0.00	\$0.00	\$98.07
Adults in Correction Facilities	\$76,904.49	\$6,611.00	\$6,527.00	\$76,988.49
Special Education	\$254,048.54	\$44,104.00	\$0.00	\$298,152.54
Venture Academy	\$119,783.96	\$119,426.00	\$155,000.00	\$84,209.96
one.Charter	\$34,385.85	\$43,789.00	\$42,198.00	\$35,976.85
Building Futures Charter	\$0.00	\$0.00	\$0.00	\$0.00
<i>Subtotal Lottery - Restricted</i>	<u><i>\$928,029.25</i></u>	<u><i>\$311,811.00</i></u>	<u><i>\$315,801.00</i></u>	<u><i>\$924,039.25</i></u>
<i>Unrestricted Lottery \$163.00 Per ADA</i>				
Court/Camp Community Schools	\$140,388.83	\$123,045.00	\$197,701.00	\$65,732.83
ROC/P COSP Instructional Program	\$59,747.63	\$0.00	\$900.00	\$58,847.63
Adults in Correction Facilities	\$49,306.06	\$8,347.00	\$8,716.00	\$48,937.06
Special Education	\$162,558.55	\$55,435.00	\$57,962.00	\$160,031.55
Technology Support	\$447,843.68	\$186,802.00	\$353,745.00	\$280,900.68
Venture Academy	\$92,394.74	\$300,163.00	\$258,400.00	\$134,157.74
one.Charter	\$150,464.19	\$110,219.00	\$196,084.00	\$64,599.19
Building Futures Academy	\$0.00	\$0.00	\$0.00	\$0.00
<i>Subtotal Lottery - Unrestricted</i>	<u><i>\$1,102,703.68</i></u>	<u><i>\$784,011.00</i></u>	<u><i>\$1,073,508.00</i></u>	<u><i>\$813,206.68</i></u>
<i>Grand Total Lottery</i>	<u><i>\$2,030,732.93</i></u>	<u><i>\$1,095,822.00</i></u>	<u><i>\$1,389,309.00</i></u>	<u><i>\$1,737,245.93</i></u>



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 11.13% 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>2021-2022 Second Interim</u>
Beginning Balance	\$788,841.04	\$1,536,057.31	\$1,536,057.31
Revenue	\$18,785,746.00	\$18,575,071.00	\$18,508,057.00
Expenses	<u>(\$19,574,587.00)</u>	<u>(\$19,886,950.00)</u>	<u>(\$19,819,114.00)</u>
Estimated Ending Balances	<u>\$0.04</u>	<u>\$224,178.31</u>	<u>\$225,000.31</u>

Work Force Development

Work Force Development is a major department within County Operated Schools and Programs (COSP), which includes Career Technical Education (CTE), Apprenticeship Programs, Construction Technology/General Education Degree, Vocational Education Act, WorkStartYES, Department of Labor (DOL) YouthBuild Programs, and Regional Conservation Corps. The total Work Force Development expenditures are 7.76% 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 32.85% of the General Fund expenditures.

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

<u>Special Education Program & Grants</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
Beginning Balance	\$20,754,702.85	\$19,606,091.39	\$19,606,091.39
Revenue	\$61,173,629.00	\$64,721,235.00	\$60,622,029.00
Expenses	<u>(\$59,847,850.00)</u>	<u>(\$64,829,349.00)</u>	<u>(\$58,510,319.00)</u>
Estimated Ending Balances	<u>\$22,080,481.85</u>	<u>\$19,497,977.39</u>	<u>\$21,717,801.39</u>

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:

<u>Educational Services - Team Budgets</u>	<u>2021-2022 Audited Beginning Balance</u>	<u>2021-2022 Estimated Revenues</u>	<u>2021-2022 Estimated Expenditures</u>	<u>2021-2022 Estimated Ending Balance</u>
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	\$63,000.00	\$194,475.77
Educational Services - State/Federal Programs	\$0.00	\$123,789.00	\$123,789.00	\$0.00
Educational Services - STEM	<u>\$0.00</u>	<u>\$1,054,881.00</u>	<u>\$1,054,881.00</u>	<u>\$0.00</u>
Total Educational Services -Team Budgets	<u>\$194,475.77</u>	<u>\$2,760,668.00</u>	<u>\$2,760,668.00</u>	<u>\$194,475.77</u>

EDUCATION SERVICES continued...

Head Start San Joaquin

San Joaquin County Office of Education (SJCOE) was funded in July 2015 by the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Head Start to provide Head Start and Early Head Start services in San Joaquin County. SJCOE 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 2.48% 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 Second Interim Financial Report. The Compensation increases over \$10,000 are also included pursuant to Education Code Section 1302. The list includes all such contracts and increases that have been entered into since the last financial report submitted to the County Board of Education. Also included is a list of sale of surplus property pursuant to Education Code 60510.

INTERFUND TRANSFERS

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

<u>Fund</u>	<u>2021-2022 Adopted Budget</u>	<u>2021-2022 First Interim</u>	<u>2021-2022 Second Interim</u>
Child Development Fund Transfer The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actual expenditures.	\$1,489,802.00	\$1,581,093.00	\$1,430,591.00
General Fund Transfer to Child Development Fund 12 The General Fund maintains a subsidy to Early Childhood Education. All Child Development costs are maintained in the Child Development Fund 12. The final transfer is based on actual expenditures.	\$71,538.00	\$71,538.00	\$71,538.00

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 Second Interim Financial Report for the General Fund is listed below by restricted and unrestricted resources.

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

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:

General Fund Fund 01 & Fund 02	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$143,544,506.00	\$145,579,021.31	\$145,579,021.31
Revenue	\$165,046,838.00	\$188,344,526.00	\$182,674,603.00
Expenses	(\$160,067,069.00)	(\$185,866,958.00)	(\$178,125,325.00)
Ending Balance	<u>\$148,524,275.00</u>	<u>\$148,056,589.31</u>	<u>\$150,128,299.31</u>

OTHER FUNDS

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

TEACHERS COLLEGE OF SAN JOAQUIN FUND 02

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

Teachers College of San Joaquin Fund 02	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$4,917,000.37	\$5,456,777.92	\$5,456,777.92
Revenue	\$8,458,588.00	\$8,561,667.00	\$8,111,947.00
Expenses	(\$8,942,979.00)	(\$9,464,601.00)	(\$8,873,793.00)
Ending Balance	<u>\$4,432,609.37</u>	<u>\$4,553,843.92</u>	<u>\$4,694,931.92</u>

CHARTER SCHOOLS SPECIAL REVENUE FUND 09

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

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

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

The one.Charter Academies provides high-promise students in grades TK–12th with a non-traditional education that allows them to explore learning in a variety of settings. The academies include TK-6th grade, 7 – 12th grade Visual and Performing Arts focus, 11 - 12th grade Career Readiness Academy, and a Come Back Kids Academy which gives students a second chance to earn their high school diploma. The San Joaquin Building Futures Academy has moved under the one.Charter Academies in 2020-21, this program is a grade 9-12th academic program for high school diploma or GED, as well as career technical education certification in Construction Technology and Masonry.

CHARTER SCHOOLS SPECIAL REVENUE FUND 09 continued...

A summary of the two charters is listed below:

Charter Schools Special Reserve Fund 09	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$8,891,120.00	\$9,008,320.64	\$9,008,320.64
Revenue	\$34,147,123.00	\$35,693,572.00	\$34,517,699.00
Expenses	<u>(\$33,265,787.00)</u>	<u>(\$35,651,067.00)</u>	<u>(\$35,522,317.00)</u>
Ending Balance	<u>\$9,772,456.00</u>	<u>\$9,050,825.64</u>	<u>\$8,003,702.64</u>

SPECIAL EDUCATION PASS-THROUGH FUND 10

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

Special Education Pass-Through Fund 10	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$57,874,029.00	\$67,865,344.00	\$68,243,501.00
Expenses	<u>(\$57,874,029.00)</u>	<u>(\$67,865,344.00)</u>	<u>(\$68,243,501.00)</u>
Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

ADULTS IN CORRECTIONS FUND 11

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

Adults in Corrections Fund 11	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$12,885.00	\$60,639.05	\$60,639.05
Revenue	\$460,631.00	\$574,951.00	\$594,041.00
Expenses	<u>(\$460,631.00)</u>	<u>(\$631,861.00)</u>	<u>(\$654,680.00)</u>
Ending Balance	<u>\$12,885.00</u>	<u>\$3,729.05</u>	<u>\$0.05</u>

CHILD DEVELOPMENT FUND 12

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

Child Development Fund 12	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$2,088,307.00	\$2,774,683.75	\$2,774,683.75
Revenue	\$65,173,462.00	\$67,182,318.00	\$67,490,105.00
Expenses	<u>(\$65,180,752.00)</u>	<u>(\$67,189,608.00)</u>	<u>(\$67,521,102.00)</u>
Ending Balance	<u>\$2,081,017.00</u>	<u>\$2,767,393.75</u>	<u>\$2,743,686.75</u>

SPECIAL INSURANCE FUND 67

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

SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES

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

Property & Liability Insurance Reserves Fund 67	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$617,616.28	\$667,573.80	\$667,573.80
Revenue	\$740.00	\$740.00	\$582.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$618,356.28</u>	<u>\$668,313.80</u>	<u>\$668,155.80</u>

SPECIAL INSURANCE FUND 67 ~ RETIREE BENEFIT RESERVES

The retiree benefit reserves are to account for post-employment health care benefits in accordance with employment contracts. The County Office of Education contributes 100% of the cap towards premiums incurred by the retiree. The 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.

Special Insurance Fund - Retiree Benefit Reserves Fund 67	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$1,520,569.03	\$1,555,180.96	\$1,555,180.96
Revenue	\$1,767,245.00	\$1,822,956.00	\$1,768,112.00
Expenses	<u>(\$667,581.00)</u>	<u>(\$827,330.00)</u>	<u>(\$938,544.00)</u>
Ending Balance	<u>\$2,620,233.03</u>	<u>\$2,550,806.96</u>	<u>\$2,384,748.96</u>

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

Retiree Benefit Trust Fund Fund 71	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$9,147,536.00	\$9,648,229.66	\$9,648,229.66
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$9,147,536.00</u>	<u>\$9,648,229.66</u>	<u>\$9,648,229.66</u>

RETIREE TRUST FUND 71 ~ RETIREE BENEFIT TRUST

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

Retiree Benefit Trust Fund Fund 71	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$9,147,536.00	\$9,648,229.66	\$9,648,229.66
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$9,147,536.00</u>	<u>\$9,648,229.66</u>	<u>\$9,648,229.66</u>

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2020-21 Audited Actuals through 2021-22 Second Interim.

All Funds	2020-2021 Audited Actuals	2021-2022 Adopted Budget	2021-2022 First Interim	2021-2022 Second Interim
Beginning Balance	\$150,310,465.69	\$165,822,538.69	\$169,293,649.17	\$169,293,649.17
Revenue	\$286,654,018.99	\$324,470,068.00	\$361,484,407.00	\$355,288,643.00
Total Resources	\$436,964,484.68	\$490,292,606.69	\$530,778,056.17	\$524,582,292.17
Expenses	\$267,670,835.51	\$317,515,849.00	\$358,032,168.00	\$351,005,469.00
Ending Balance	\$169,293,649.17	\$172,776,757.69	\$172,745,888.17	\$173,576,823.17
Total Expenditures & Ending Balance	\$436,964,484.68	\$490,292,606.69	\$530,778,056.17	\$524,582,292.17

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

Line #	Description	Column A	Column B	Column C	Column D	Column E
		Audited Actuals Balance 6/30/2020	Audited Actuals Surplus or Deficit	Audited 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	\$2,417,147.00	\$15,804,086.44
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	\$3,649,834.00	\$20,467,859.22
6	<i>SUBTOTAL RESTRICTED PROGRAMS</i>	\$26,085,659.13	\$7,022,952.25	\$33,108,611.38	\$6,363,913.00	\$39,472,524.38
7	Designated Unrestricted Programs	\$81,446,728.95	\$6,007,101.37	\$87,453,830.32	(\$2,947,818.00)	\$84,506,012.32
8	Court/Community Schools Unrestricted Lottery	\$48,562.48	\$91,826.35	\$140,388.83	(\$74,656.00)	\$65,732.83
9	Special Education Unrestricted Lottery	\$109,540.48	\$53,018.07	\$162,558.55	(\$2,527.00)	\$160,031.55
10	CTE Unrestricted Lottery	\$102,956.03	\$6,097.66	\$109,053.69	(\$1,269.00)	\$107,784.69
11	Lottery - Technology Support	\$388,602.69	\$59,240.99	\$447,843.68	(\$166,943.00)	\$280,900.68
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	\$748,481.00	\$3,385,031.00
14	Unrestricted Reserves	\$13,697,432.40	\$1,152,475.59	\$14,849,907.99	\$2,576,199.00	\$17,426,106.99
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	<i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES</i>	\$99,825,816.36	\$7,187,815.65	\$107,013,632.01	(\$1,052,789.00)	\$105,960,843.01
19	TOTAL GENERAL FUND (CDE SACS Financial Reports)	\$125,911,475.49	\$14,210,767.90	\$140,122,243.39	\$5,311,124.00	\$145,433,367.39

TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)						
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$4,861,530.37	\$436,676.55	\$5,298,206.92	(\$780,751.00)	\$4,517,455.92
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	\$18,905.00	\$177,476.00
22	TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)	\$5,015,140.37	\$441,637.55	\$5,456,777.92	(\$761,846.00)	\$4,694,931.92

23	<i>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</i>	\$30,947,189.50	\$7,459,628.80	\$38,406,818.30	\$5,583,162.00	\$43,989,980.30
24	<i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02</i>	\$99,979,426.36	\$7,192,776.65	\$107,172,203.01	(\$1,033,884.00)	\$106,138,319.01
25	TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)	\$130,926,615.86	\$14,652,405.45	\$145,579,021.31	\$4,549,278.00	\$150,128,299.31

OTHER FUNDS						
26	Charter Fund (Fund 09)	\$7,177,869.56	\$1,830,451.08	\$9,008,320.64	(\$1,004,618.00)	\$8,003,702.64
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	(\$60,639.00)	\$0.05
29	Child Development Fund (Fund 12)	\$2,075,303.42	\$699,380.33	\$2,774,683.75	(\$30,997.00)	\$2,743,686.75
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	\$830,150.00	\$3,052,904.76
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	TOTAL ALL FUNDS	\$150,310,465.69	\$18,983,183.48	\$169,293,649.17	\$4,283,174.00	\$173,576,823.17
----	------------------------	-------------------------	------------------------	-------------------------	-----------------------	-------------------------

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

	2021-2022 <u>Budget</u>	2021-2022 <u>First Interim</u>	2021-2022 <u>Second Interim</u>
Beginning Balance All Funds July 1st	\$165,822,538.69	\$169,293,649.17	\$169,293,649.17
<u>REVENUES</u>			
General Fund 01	\$156,588,250.00	\$179,782,859.00	\$174,562,656.00
Teachers College of SJ Fund 02	\$8,458,588.00	\$8,561,667.00	\$8,111,947.00
Charter Fund 09	\$34,147,123.00	\$35,693,572.00	\$34,517,699.00
Special Education Pass Thru Fund 10	\$57,874,029.00	\$67,865,344.00	\$68,243,501.00
Adults In Corrections Fund 11	\$460,631.00	\$574,951.00	\$594,041.00
Child Development Fund 12	\$65,173,462.00	\$67,182,318.00	\$67,490,105.00
Special Insurance Fund 67	\$1,767,985.00	\$1,823,696.00	\$1,768,694.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00
Subtotal All Funds Revenues	\$324,470,068.00	\$361,484,407.00	\$355,288,643.00
Total Beginning Balance and Revenue All Funds	\$490,292,606.69	\$530,778,056.17	\$524,582,292.17
<u>EXPENDITURES</u>			
General Fund 01	\$151,124,090.00	\$176,402,357.00	\$169,251,532.00
Teachers College of SJ Fund 02	\$8,942,979.00	\$9,464,601.00	\$8,873,793.00
Charter Fund 09	\$33,265,787.00	\$35,651,067.00	\$35,522,317.00
Special Education Pass Thru Fund 10	\$57,874,029.00	\$67,865,344.00	\$68,243,501.00
Adults In Corrections Fund 11	\$460,631.00	\$631,861.00	\$654,680.00
Child Development Fund 12	\$65,180,752.00	\$67,189,608.00	\$67,521,102.00
Special Insurance Fund 67	\$667,581.00	\$827,330.00	\$938,544.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00
Subtotal All Funds Expenditures	\$317,515,849.00	\$358,032,168.00	\$351,005,469.00
Estimated Ending Balance General Fund	\$144,091,665.49	\$143,502,745.39	\$145,433,367.39
Estimated Ending Balance All Other Funds	\$28,685,092.20	\$29,243,142.78	\$28,143,455.78
Estimated Ending Balance All Funds June 30th	\$172,776,757.69	\$172,745,888.17	\$173,576,823.17
Total Expenditures and Estimated Ending Balance All Funds	\$490,292,606.69	\$530,778,056.17	\$524,582,292.17

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/21	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$887,671.00	\$887,671.00	\$887,671.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$252,365.00	\$252,365.00	\$252,365.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$39,484,779.00	\$39,484,779.00	\$0.00	\$39,484,779.00	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	\$830,616.00	\$830,616.00	\$23,011,466.00	-\$22,180,850.00	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	\$7,577,052.00	-\$7,577,052.00	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	\$1,152,136.00	-\$1,152,136.00	2
12	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$803,911.00	-\$803,911.00	2

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
13	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$3,115,426.00	-\$3,115,426.00	2
14	Special Education - Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$2,005,782.00	-\$2,005,782.00	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	\$220,905.00	-\$220,905.00	2
17	Special Education - Infants	6510	1040	\$0.00	\$265,623.00	\$265,623.00	\$265,623.00	\$0.00	2
Total by Ending Balance Line				\$2,903,646.72	\$41,832,769.00	\$44,736,415.72	\$41,535,837.00	\$3,200,578.72	2
18	Special Education - ESSA - Every Student Succeed Act School Improvements - CSI - Comprehensive Support Improvement FY 21/22	3182	1350	\$0.00	\$201,719.00	\$201,719.00	\$201,719.00	\$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	\$227,393.00	\$227,393.00	\$227,393.00	\$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
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance 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	\$17,456.00	\$17,456.00	\$17,456.00	\$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	\$373,344.00	\$373,344.00	\$373,344.00	\$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
2021-22 SECOND INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/21	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/22	Ending Balance 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	\$1,173.00	\$1,173.00	\$1,173.00	\$0.00	3
38	Special Education - Educator Effectiveness	6266	1459	\$0.00	\$1,039,385.00	\$1,039,385.00	\$209,890.00	\$829,495.00	3
39	Special Education - Lottery Restricted	6300	1026	\$254,048.54	\$44,104.00	\$298,152.54	\$0.00	\$298,152.54	3
40	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$870,434.19	\$957,835.00	\$1,828,269.19	\$724,991.00	\$1,103,278.19	3
41	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$7,708,704.19	\$1,181,395.00	\$8,890,099.19	\$650,075.00	\$8,240,024.19	3
42	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$1,056,601.74	\$480,276.00	\$1,536,877.74	\$439,801.00	\$1,097,076.74	3
43	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	\$1,056,092.11	\$720,413.00	\$1,776,505.11	\$518,205.00	\$1,258,300.11	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	\$426,539.00	\$511,184.80	\$415,603.00	\$95,581.80	3
46	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6512	3209	\$161,477.68	\$0.00	\$161,477.68	\$127,420.00	\$34,057.68	3
47	Special Education - Infant Discretionary	6515	1112	\$0.00	\$8,635.00	\$8,635.00	\$8,635.00	\$0.00	3

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/21	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/22	Ending Balance 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	\$221,080.00	\$974,843.00	3
50	Special Education - Learning Recovery Support	6537	1424	\$0.00	\$563,422.00	\$563,422.00	\$79,857.00	\$483,565.00	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	\$804,851.00	\$804,851.00	\$804,851.00	\$0.00	3
54	SELPA - Special Education Local Planning Area - State Mental Health-Related Services	6546	2326	\$948,147.29	\$611,318.00	\$1,559,465.29	\$1,196,260.00	\$363,205.29	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	\$57,513.00	\$60,511.13	3
57	Special Education - ELO - Expanded Learning Opportunity State Funded	7425	1359	\$132,169.55	-\$257.00	\$131,912.55	\$131,913.00	-\$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	\$17,211.00	\$44,477.56	3

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	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	\$182,233.00	\$590,704.18	3
Total by Ending Balance Line				\$13,386,939.44	\$12,446,428.00	\$25,833,367.44	\$10,029,281.00	\$15,804,086.44	3
66	COSP - County Operated Schools and Programs - Title I Part A Basic Grant	3010	3349	\$0.00	\$1,163,979.00	\$1,163,979.00	\$1,163,979.00	\$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	\$423,942.00	\$423,942.00	\$423,942.00	\$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
2021-22 SECOND INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/21	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/22	Ending Balance 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	\$2,194.00	-\$2,194.00	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	\$3,414,088.00	\$3,414,088.00	\$575,957.00	\$2,838,131.00	5
76	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$197,319.00	-\$197,319.00	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	\$91,842.00	-\$91,842.00	5
79	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$175,385.00	-\$175,385.00	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	\$90,618.00	-\$90,618.00	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
2021-22 SECOND INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/21	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
83	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$5,633.00	-\$5,633.00	5
84	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$387,152.00	-\$387,152.00	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	\$175,666.00	-\$175,666.00	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	\$892,390.00	\$892,390.00	\$37,745.00	\$854,645.00	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	\$17,399.00	-\$17,399.00	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/21	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
95	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$42,278.00	-\$42,278.00	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	\$42,953.00	-\$42,953.00	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	\$94,000.00	-\$94,000.00	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
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
107	COSP - County Operated Schools and Programs - ESSERII Elementary & Secondary School Emergency Relief	3212	3473	\$0.00	\$1,058,792.00	\$1,058,792.00	\$1,058,792.00	\$0.00	5
108	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3213	3474	\$0.00	\$153,413.00	\$153,413.00	\$153,413.00	\$0.00	5
109	General Fund ESSERIII - Elementary and Secondary School Emergency Relief	3213	5257	\$0.00	\$529,143.00	\$529,143.00	\$529,143.00	\$0.00	5
110	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3214	3469	\$0.00	\$130,175.00	\$130,175.00	\$130,175.00	\$0.00	5
111	Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	\$0.00	\$116,180.00	\$116,180.00	\$116,180.00	\$0.00	5
112	VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	\$0.00	\$219,307.00	\$219,307.00	\$219,307.00	\$0.00	5
113	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	5
114	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$58,655.00	\$58,655.00	\$58,655.00	\$0.00	5
115	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	\$0.00	\$120,698.00	\$120,698.00	\$120,698.00	\$0.00	5
116	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
117	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
118	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

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
119	Title III Regional English Learner Specialist	4204	6117	\$0.00	\$106,749.00	\$106,749.00	\$106,749.00	\$0.00	5
120	COSP - County Operated Schools and Programs - Child Nutrition / Food Service	5310	3690	\$0.00	\$486,592.00	\$486,592.00	\$486,592.00	\$0.00	5
121	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
122	ARP I - American Recovery Plan - Homeless Program	5632	3939	\$0.00	\$236,609.00	\$236,609.00	\$236,609.00	\$0.00	5
123	COPS School Violence Prevention Program	5810	5718	\$0.00	\$191,112.00	\$191,112.00	\$191,112.00	\$0.00	5
124	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$35,902.00	\$35,902.00	\$35,902.00	\$0.00	5
125	DOL 8 - Department of Labor - YouthBuild of San Joaquin	5810	6270	\$0.00	\$690,376.00	\$690,376.00	\$690,376.00	\$0.00	5
126	STOP School Violence	5810	6355	\$0.00	\$702,749.00	\$702,749.00	\$702,749.00	\$0.00	5
127	ASES - After School Education and Safety - Transitional	6010	6371	\$0.00	\$3,088,885.00	\$3,088,885.00	\$3,088,885.00	\$0.00	5
128	ASES - After School Education and Safety Transitional Carryover	6010	6373	\$0.00	\$258,525.00	\$258,525.00	\$258,525.00	\$0.00	5
129	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	\$0.00	\$691,680.00	\$691,680.00	\$11,054.00	\$680,626.00	5
130	Court/Community Schools - Lottery Restricted	6300	3006	\$442,808.34	\$97,881.00	\$540,689.34	\$112,076.00	\$428,613.34	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Balance Line #
131	ROC/P - Regional Occupation Center Program - Lottery Restricted - Instructional Programs	6300	4096	\$98.07	\$0.00	\$98.07	\$0.00	\$98.07	5
132	Adults In Corrections - Lottery Restricted Transfer	6300	4102	\$76,904.49	\$6,611.00	\$83,515.49	\$6,527.00	\$76,988.49	5
133	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
134	Community - CTE - Career Technical Education - Revenue	6371	4001	\$0.00	\$118,730.00	\$118,730.00	\$118,730.00	\$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	\$832,705.00	\$3,072,026.53	\$807,981.00	\$2,264,045.53	5
138	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$3,594,947.71	\$1,454,086.00	\$5,049,033.71	\$1,542,216.00	\$3,506,817.71	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
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #
Line # Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance 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	\$0.00	\$0.00	\$0.00	\$0.00	5
150 AB130 Direct Services for Foster Youth Funds	7368	3938	\$0.00	\$845,197.00	\$845,197.00	\$845,197.00	\$0.00	5
151 CSESAP - Classified School Employee Summer Assistance Program	7415	5212	\$0.00	\$223,058.00	\$223,058.00	\$223,058.00	\$0.00	5
152 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
153 COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded	7425	3472	\$1,159,750.57	-\$560.00	\$1,159,190.57	\$1,084,853.00	\$74,337.57	5
154 AB86 Safe Schools for All	7428	6353	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
155	COE - County Office of Education - COVID Mitigation for Counties	7430	5258	\$0.00	\$6,503,956.00	\$6,503,956.00	\$0.00	\$6,503,956.00	5
156	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
157	SARC - School Accountability Report Card - Prototype	7810	5028	\$0.00	\$306,864.00	\$306,864.00	\$306,864.00	\$0.00	5
158	State of California Oral Health	7810	5049	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
159	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5
160	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
161	Prop 68 - Fremont Street Facility Enhancements	7810	5278	\$0.00	\$124,650.00	\$124,650.00	\$124,650.00	\$0.00	5
162	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
163	Forestry Corps	7810	5280	\$0.00	\$1,098,000.00	\$1,098,000.00	\$1,098,000.00	\$0.00	5
164	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
165	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
166	CMD - Corpsmember Development	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
167	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$571,428.00	\$571,428.00	\$571,428.00	\$0.00	5
168	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$357,142.00	\$357,142.00	\$357,142.00	\$0.00	5
169	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$142,857.00	\$142,857.00	\$142,857.00	\$0.00	5
170	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
171	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
172	School Communications Interoperability Grant Program	7810	5726	\$0.00	\$81,149.00	\$81,149.00	\$81,149.00	\$0.00	5
173	CalRecycle California Conservation Corps E-Waste Carryover	7810	6251	\$0.00	\$323,573.00	\$323,573.00	\$323,573.00	\$0.00	5
174	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$186,344.00	\$186,344.00	\$186,344.00	\$0.00	5
175	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$74,049.00	\$74,049.00	\$74,049.00	\$0.00	5
176	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
177	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	\$0.00	\$380,467.00	\$380,467.00	\$380,467.00	\$0.00	5
178	Prop 68 Oak Park Phase II	7810	6281	\$0.00	\$173,189.00	\$173,189.00	\$173,189.00	\$0.00	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Balance Line #
179	ATP - Active Transportation Program - Oak Park Trail Construction	7810	6282	\$0.00	\$142,857.00	\$142,857.00	\$142,857.00	\$0.00	5
180	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
181	GDSH - Growth Development Sexual Health	7810	6331	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	5
182	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
183	Routine Maintenance and Repair Requirement	8150	5701	\$0.00	\$1,892,232.00	\$1,892,232.00	\$1,892,232.00	\$0.00	5
184	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	\$84,773.16	\$10,000.00	\$94,773.16	\$6,632.00	\$88,141.16	5
185	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
186	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	\$84,567.11	\$0.00	\$84,567.11	\$84,567.00	\$0.11	5
187	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
188	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependancy Court	9010	3471	\$0.00	\$161,248.00	\$161,248.00	\$161,248.00	\$0.00	5
189	COSP - County Operated Schools and Programs - California Apprenticeship Initiative Grant	9010	3498	\$0.00	\$38,223.00	\$38,223.00	\$38,223.00	\$0.00	5
190	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

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Balance Line #
191	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
192	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$308,022.00	\$308,022.00	\$308,022.00	\$0.00	5
193	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$398,118.00	\$398,118.00	\$398,118.00	\$0.00	5
194	CTE- Expansion	9010	4212	\$514,408.92	\$45,693.00	\$560,101.92	\$297,885.00	\$262,216.92	5
195	CAI - California Apprenticeship Initiative Grant	9010	4213	\$0.00	\$250,590.00	\$250,590.00	\$250,590.00	\$0.00	5
196	Tulare Online Advertisement	9010	5022	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	5
197	Tulare Digital Platform	9010	5024	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00	\$0.00	5
198	CodeStack	9010	5025	\$4,347,202.60	\$7,861,263.00	\$12,208,465.60	\$9,378,105.00	\$2,830,360.60	5
199	Code Camp	9010	5056	\$0.00	\$361,472.00	\$361,472.00	\$365,812.00	-\$4,340.00	5
200	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
201	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	\$12.12	\$0.00	\$12.12	\$0.00	\$12.12	5
202	Canine Services Consortium	9010	5208	\$879.73	\$7,820.00	\$8,699.73	\$7,700.00	\$999.73	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Line #
203	MRC - Mattress Collection Facilities	9010	5277	\$0.00	\$4,108.00	\$4,108.00	\$4,108.00	\$0.00	5
204	Miscellaneous Recycling Revenues	9010	5287	\$193,144.82	\$40,000.00	\$233,144.82	\$41,000.00	\$192,144.82	5
205	SJVAPCD - San Joaquin Valley Air Pollution Control District	9010	5722	\$0.00	\$45,098.00	\$45,098.00	\$45,098.00	\$0.00	5
206	Threat Assessment	9010	5723	\$3,685.16	\$23,000.00	\$26,685.16	\$23,000.00	\$3,685.16	5
207	Childhood Literacy Mini Grant	9010	6052	\$3,993.85	\$0.00	\$3,993.85	\$3,994.00	-\$0.15	5
208	Assessment Administration	9010	6069	\$380,614.76	\$0.00	\$380,614.76	\$380,615.00	-\$0.24	5
209	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
210	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
211	PGIM - Prudential Global Investment Management	9010	6256	\$0.00	\$7,292.00	\$7,292.00	\$7,292.00	\$0.00	5
212	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$23,896.44	\$252,780.00	\$276,676.44	\$252,780.00	\$23,896.44	5
213	Natural Resources Fee For Services	9010	6268	\$706,109.45	\$956,885.00	\$1,662,994.45	\$1,045,342.00	\$617,652.45	5
214	MyPath	9010	6274	\$1,702.33	\$1,702.00	\$3,404.33	\$1,702.00	\$1,702.33	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Balance Line #
215	Sonora Fee for Service	9010	6276	\$35,049.66	\$104,912.00	\$139,961.66	\$76,559.00	\$63,402.66	5
216	College and Career	9010	6299	\$148,263.42	\$0.00	\$148,263.42	\$9,296.00	\$138,967.42	5
217	Behavioral Health Services – State	9010	6350	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	5
218	Contracted Nursing Services	9010	6352	\$78,237.63	\$267,501.00	\$345,738.63	\$288,317.00	\$57,421.63	5
219	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
220	Continuous Improvement and Support	9010	6386	\$1,988,025.01	\$1,833,333.00	\$3,821,358.01	\$1,757,453.00	\$2,063,905.01	5
221	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
222	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
223	HSA - Human Services Agency - Food Service Certification	9010	6594	\$774.63	\$0.00	\$774.63	\$775.00	-\$0.37	5
224	Student Events	9010	7135	\$0.00	\$243,060.00	\$243,060.00	\$243,060.00	\$0.00	5
225	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	\$224.77	\$5,600.00	\$5,824.77	\$5,600.00	\$224.77	5
226	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	\$0.00	\$39,879.00	\$39,879.00	\$39,879.00	\$0.00	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Line #
227	DWAS - Dinner With a Scientist	9010	7181	\$3,782.44	\$0.00	\$3,782.44	\$0.00	\$3,782.44	5
228	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
229	Artists in Schools	9010	7248	\$45,298.15	\$217,000.00	\$262,298.15	\$204,620.00	\$57,678.15	5
230	Music Services	9010	7270	\$6,079.69	\$2,940.00	\$9,019.69	\$4,220.00	\$4,799.69	5
231	Health/Physical Education	9010	7300	\$30,100.59	\$7,000.00	\$37,100.59	\$10,758.00	\$26,342.59	5
232	21st Century CLC - Community Learning Centers Extra	9010	7317	\$194,768.05	\$1,350.00	\$196,118.05	\$66,877.00	\$129,241.05	5
233	COE - County Office of Education Foundation Administration	9010	7430	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
234	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
235	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
236	COE - County Office of Education - Foundation Award - Pentathlon	9010	7433	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	5
237	COE - County Office of Education - Foundation Award - Science Fair	9010	7434	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	5
238	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

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
239	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
240	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
241	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
242	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
243	COE - County Office of Education - Foundation Award Family Engagement Truancy Workshops	9010	7469	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	5
244	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
245	Legal Services	9010	8000	\$0.42	\$63,000.00	\$63,000.42	\$63,000.00	\$0.42	5
246	AmeriCorps Carryover	9012	6269	\$0.00	\$53,607.00	\$53,607.00	\$53,607.00	\$0.00	5
247	Worknet - Youth Education Services	9012	6275	\$0.00	\$800,000.00	\$800,000.00	\$800,000.00	\$0.00	5
248	AmeriCorps	9012	6289	\$0.00	\$146,500.00	\$146,500.00	\$146,500.00	\$0.00	5
249	Behavioral Health Services – Federal	9012	6351	\$0.00	\$842,130.00	\$842,130.00	\$842,130.00	\$0.00	5
250	CalHOPE Student Support - CalMHSA - California Mental Health Services Authority with Sacramento County Office of Education	9012	6392	\$0.00	\$145,403.00	\$145,403.00	\$145,403.00	\$0.00	5

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
251	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
252	STEAM - Science, Technology, Engineering, Arts and Mathematics HUB	9012	7151	\$0.00	\$24,116.00	\$24,116.00	\$24,116.00	\$0.00	5
253	DSSP - Delta Sierra Science Project	9012	7192	\$0.00	\$28,333.00	\$28,333.00	\$28,333.00	\$0.00	5
254	Redevelopment	9019	5800	\$0.00	\$252,126.00	\$252,126.00	\$252,126.00	\$0.00	5
255	Migrant Ed - Regular District - Lodi	9060	6094	\$0.00	\$316,928.00	\$316,928.00	\$316,928.00	\$0.00	5
256	Migrant Ed - Summer District - Lodi	9061	6094	\$0.00	\$39,014.00	\$39,014.00	\$39,014.00	\$0.00	5
Total by Ending Balance Line				\$16,818,025.22	\$60,310,953.00	\$77,128,978.22	\$56,661,119.00	\$20,467,859.22	5
257	Budget Stabilization	0000	0002	\$45,493,085.00	\$6,067,061.00	\$51,560,146.00	\$0.00	\$51,560,146.00	7
258	Special Education - One-Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$0.00	\$102,218.97	7
259	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
260	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
261	Special Education - Instructional Assistant Recruitment	0000	1804	\$22,327.36	\$0.00	\$22,327.36	\$509.00	\$21,818.36	7

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending
Line # Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Balance Line #
262 Special Education - Local Solutions Grant	0000	1805	\$0.00	\$60,614.00	\$60,614.00	\$60,614.00	\$0.00	7
263 SELPA - Special Education Local Plan Area - Workability Fundraising	0000	2206	\$0.00	\$647.00	\$647.00	\$647.00	\$0.00	7
264 COSP - County Operated Schools and Programs - Fundraising	0000	3007	\$172.83	\$2,257.00	\$2,429.83	\$957.00	\$1,472.83	7
265 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
266 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
267 Apprenticeship	0000	4205	\$2,782,175.22	\$4,779,087.00	\$7,561,262.22	\$5,039,773.00	\$2,521,489.22	7
268 LCAP - Local Control and Accountability Program Program and Fiscal Oversight	0000	5003	\$721,583.92	\$0.00	\$721,583.92	\$305,044.00	\$416,539.92	7
269 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
270 ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$2,677,536.35	\$2,968,046.00	\$5,645,582.35	\$2,982,207.00	\$2,663,375.35	7
271 Classified Employee Teacher of the Year Recognition	0000	5044	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	7
272 GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	\$0.00	\$17,803.00	\$17,803.00	\$17,803.00	\$0.00	7
273 Transworld Plant Development	0000	5067	\$119,388.26	\$20,000.00	\$139,388.26	\$139,388.00	\$0.26	7

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Balance Line #
274	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
275	Transition Budget	0000	5080	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	7
276	Sky Mountain Preliminary Planning Installment Request #1	0000	5084	\$26,999.69	-\$26,999.00	\$0.69	\$0.00	\$0.69	7
277	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
278	Special Education - Discretionary	0000	5096	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00	\$0.00	7
279	Copying Services	0000	5110	\$561,063.84	\$0.00	\$561,063.84	-\$40,457.00	\$601,520.84	7
280	CodeStack Relocation	0000	5134	\$3,909,199.08	\$0.00	\$3,909,199.08	\$14,500.00	\$3,894,699.08	7
281	McFall Planning	0000	5136	\$683,450.00	\$0.00	\$683,450.00	\$0.00	\$683,450.00	7
282	Conservation Corps Building	0000	5137	\$25,283.00	\$0.00	\$25,283.00	\$0.00	\$25,283.00	7
283	WEC - Wentworth Educational Center Building Expenses	0000	5140	\$127,817.93	\$0.00	\$127,817.93	\$16,848.00	\$110,969.93	7
284	Nelson Center Facilities Building Expenses	0000	5150	\$8,468.76	\$200,000.00	\$208,468.76	\$200,000.00	\$8,468.76	7
285	Lycoming Building Expenses	0000	5154	\$0.00	\$52,713.00	\$52,713.00	\$52,713.00	\$0.00	7

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Balance Line #
286	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
287	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$889,000.00	\$889,000.00	\$889,000.00	\$0.00	7
288	Venture II Building Expenses	0000	5175	\$1,840,438.73	\$200,000.00	\$2,040,438.73	\$1,703,510.00	\$336,928.73	7
289	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
290	Miscellaneous Building Expenses	0000	5186	\$1,180,730.00	-\$875,600.00	\$305,130.00	\$0.00	\$305,130.00	7
291	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
292	Federal Building - Court/Community Schools	0000	5193	\$866.00	\$390,851.00	\$391,717.00	\$391,717.00	\$0.00	7
293	Mandated Costs	0000	5206	\$2,829,871.10	\$260,931.00	\$3,090,802.10	\$0.00	\$3,090,802.10	7
294	Unemployment	0000	5210	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	7
295	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	7
296	CSSESAP - Classified School Employee Summer Assistance Program	0000	5212	\$0.00	\$22,893.00	\$22,893.00	\$22,893.00	\$0.00	7
297	Information Technology - Core Support	0000	5216	\$0.00	\$1,096,039.00	\$1,096,039.00	\$1,096,039.00	\$0.00	7

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
298	Information Technology - Communications/Security	0000	5217	\$0.00	\$846,580.00	\$846,580.00	\$846,580.00	\$0.00	7
299	Information Technology - Administration	0000	5218	\$0.00	\$345,708.00	\$345,708.00	\$345,708.00	\$0.00	7
300	Information Technology - Administration/Hardware	0000	5220	\$26,959.88	\$127,878.00	\$154,837.88	\$130,878.00	\$23,959.88	7
301	Information Technology - Administration/Technical	0000	5225	\$16,867.51	\$114,067.00	\$130,934.51	\$122,275.00	\$8,659.51	7
302	Information Technology - Administration/User Support	0000	5230	\$0.00	\$392,587.00	\$392,587.00	\$392,587.00	\$0.00	7
303	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,060.00	\$3,060.00	\$3,060.00	\$0.00	7
304	Vehicle Maintenance	0000	5702	\$1,300,179.49	\$17,900.00	\$1,318,079.49	\$76,864.00	\$1,241,215.49	7
305	Migrant Unallowable Expenses	0000	5880	\$0.00	\$357.00	\$357.00	\$357.00	\$0.00	7
306	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
307	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
308	State Seal of Biliterycy	0000	6126	\$0.00	\$9,162.00	\$9,162.00	\$9,162.00	\$0.00	7
309	Science Conference	0000	6144	\$17,318.42	\$0.00	\$17,318.42	\$0.00	\$17,318.42	7

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
310	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$38,549.65	\$0.00	\$38,549.65	\$0.00	\$38,549.65	7
311	ALICE Training- Alert Lockdown Inform Counter Evacuate	0000	6385	\$0.00	\$92,854.00	\$92,854.00	\$92,854.00	\$0.00	7
312	Education Services - Main	0000	6800	\$0.00	\$45,353.00	\$45,353.00	\$45,353.00	\$0.00	7
313	Education Services - Science	0000	6810	\$0.00	\$1,054,881.00	\$1,054,881.00	\$1,054,881.00	\$0.00	7
314	Education Services - State/Federal Programs	0000	6820	\$0.00	\$123,789.00	\$123,789.00	\$123,789.00	\$0.00	7
315	Education Services - School Support	0000	6825	\$194,475.77	\$63,000.00	\$257,475.77	\$63,000.00	\$194,475.77	7
316	Education Services - Mathematics	0000	6845	\$0.00	\$687,801.00	\$687,801.00	\$687,801.00	\$0.00	7
317	Education Services - Multilingual	0000	6850	\$0.00	\$748,225.00	\$748,225.00	\$748,225.00	\$0.00	7
318	Education Services - College and Career Readiness	0000	6866	\$0.00	\$37,619.00	\$37,619.00	\$37,619.00	\$0.00	7
319	Fab Lab	0000	7109	\$0.00	\$283,177.00	\$283,177.00	\$283,177.00	\$0.00	7
320	Star Lab	0000	7110	\$6,618.81	\$0.00	\$6,618.81	\$0.00	\$6,618.81	7
321	California State Elementary Spelling Bee	0000	7142	\$23,944.88	\$11,875.00	\$35,819.88	\$11,955.00	\$23,864.88	7

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/21	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
322	Tech Summit	0000	7150	\$12,761.23	\$2,700.00	\$15,461.23	\$2,700.00	\$12,761.23	7
323	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
324	Sky Mountain Camp	0000	7204	\$881,737.74	\$1,565,025.00	\$2,446,762.74	\$1,627,635.00	\$819,127.74	7
325	Math Olympiad	0000	7214	\$4,222.34	\$0.00	\$4,222.34	\$4,222.00	\$0.34	7
326	Emergency Preparedness	0000	7350	\$0.00	\$26,398.00	\$26,398.00	\$26,398.00	\$0.00	7
327	MAA - Medi-Cal Administrative Agency - General Administration	0000	7900	\$1,126,557.51	-\$170,055.00	\$956,502.51	\$8.00	\$956,494.51	7
328	COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	\$358,518.15	\$0.00	\$358,518.15	\$27,819.00	\$330,699.15	7
329	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	\$39,602.74	\$0.00	\$39,602.74	\$7,252.00	\$32,350.74	7
330	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
331	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	\$38,446.53	\$0.00	\$38,446.53	\$2,000.00	\$36,446.53	7
332	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$0.00	\$170,055.00	\$170,055.00	\$170,055.00	\$0.00	7
333	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

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
334	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
335	Court/Camps - Instructional Program	0240	3010	\$0.00	\$507,721.00	\$507,721.00	-\$414,570.00	\$922,291.00	7D
336	Community Schools - Instructional Program	0240	3020	\$1,536,057.31	\$17,995,709.00	\$19,531,766.31	\$9,685,669.00	\$9,846,097.31	7C
337	Community Schools - CTE - Career Technical Education	0240	3021	\$0.00	\$0.00	\$0.00	\$460,444.00	-\$460,444.00	7C
338	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
339	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$107,607.00	-\$107,607.00	7C
340	Community Schools - Probation Services	0240	3190	\$0.00	\$0.00	\$0.00	\$588,851.00	-\$588,851.00	7C
341	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$256,907.00	-\$256,907.00	7C
342	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$40,140.00	-\$40,140.00	7D
343	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,467,536.00	-\$2,467,536.00	7C
344	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$380,734.00	-\$380,734.00	7D
345	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$162,216.00	-\$162,216.00	7C

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
346	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$35,609.00	-\$35,609.00	7D
347	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$165,373.00	-\$165,373.00	\$0.00	-\$165,373.00	7C
348	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$9,311.00	-\$9,311.00	7C
349	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$3,481.00	-\$3,481.00	7D
350	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,681,065.00	-\$1,681,065.00	7C
351	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$277,436.00	-\$277,436.00	7D
352	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$360,221.00	-\$360,221.00	7C
353	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$184,891.00	-\$184,891.00	7D
354	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$521,592.00	-\$521,592.00	7B
355	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$20,000.00	\$20,000.00	\$2,082,184.00	-\$2,062,184.00	7C
356	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$0.00	\$0.00	\$145,885.00	-\$145,885.00	7B
357	PAR - Peer Assistance Review - Administration	0271	5004	\$8,975.22	\$0.00	\$8,975.22	\$0.00	\$8,975.22	7A

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
358	Williams Case Settlement	0385	7285	\$53,325.79	\$89,421.00	\$142,746.79	\$89,421.00	\$53,325.79	7A
359	CTE - Career Technical Education - Staff Development Buyback	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
360	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
361	Special Education - Deferred Maintenance Technology	0620	1712	\$23,204.64	\$11,602.00	\$34,806.64	\$0.00	\$34,806.64	7A
362	COSP - County Operated Schools and Programs - Deferred Maintenance	0620	3711	\$2,214,152.34	\$250,979.00	\$2,465,131.34	\$340,000.00	\$2,125,131.34	7A
363	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
364	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
365	General Fund - Deferred Maintenance Technology	0620	5712	\$96,000.00	\$48,000.00	\$144,000.00	\$0.00	\$144,000.00	7A
366	Special Education - Transportation	0724	1650	\$0.00	\$5,912,469.00	\$5,912,469.00	\$5,912,469.00	\$0.00	7
Total by Ending Balance Line				\$87,453,830.32	\$53,044,797.00	\$140,498,627.32	\$55,992,615.00	\$84,506,012.32	7
367	COSP - County Operated Schools and Programs - Lottery Unrestricted	1100	3005	\$140,388.83	\$123,045.00	\$263,433.83	\$197,701.00	\$65,732.83	8
Total by Ending Balance Line				\$140,388.83	\$123,045.00	\$263,433.83	\$197,701.00	\$65,732.83	8

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
368	Special Education - Lottery Unrestricted	1100	1025	\$162,558.55	\$55,435.00	\$217,993.55	\$57,962.00	\$160,031.55	9
Total by Ending Balance Line				\$162,558.55	\$55,435.00	\$217,993.55	\$57,962.00	\$160,031.55	9
369	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
370	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	\$49,306.06	\$8,347.00	\$57,653.06	\$8,716.00	\$48,937.06	10
Total by Ending Balance Line				\$109,053.69	\$8,347.00	\$117,400.69	\$9,616.00	\$107,784.69	10
371	Lottery Unrestricted - Technology Support	1100	5005	\$447,843.68	\$186,802.00	\$634,645.68	\$353,745.00	\$280,900.68	11
Total by Ending Balance Line				\$447,843.68	\$186,802.00	\$634,645.68	\$353,745.00	\$280,900.68	11
372	Revolving Cash	0000	0000	\$29,241.15	\$0.00	\$29,241.15	\$0.00	\$29,241.15	12
Total by Ending Balance Line				\$29,241.15	\$0.00	\$29,241.15	\$0.00	\$29,241.15	12
373	Economic Uncertainties	0000	0000	\$2,636,550.00	\$748,481.00	\$3,385,031.00	\$0.00	\$3,385,031.00	13
Total by Ending Balance Line				\$2,636,550.00	\$748,481.00	\$3,385,031.00	\$0.00	\$3,385,031.00	13
374	Revolving Cash	0000	0000	-\$29,241.15	\$0.00	-\$29,241.15	\$0.00	-\$29,241.15	14
375	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$12,780,176.00	\$12,780,176.00	\$0.00	\$12,780,176.00	14

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
376	Economic Uncertainties	0000	0000	-\$2,636,550.00	-\$748,481.00	-\$3,385,031.00	\$0.00	-\$3,385,031.00	14
377	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$10,922,046.00	\$10,922,046.00	\$10,922,046.00	\$0.00	14
378	Miscellaneous Revenue	0000	5001	\$17,828,886.04	-\$28,389,582.00	-\$10,560,695.96	\$59,506.00	-\$10,620,201.96	14
379	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$3,292,219.00	\$3,292,219.00	\$0.00	\$3,292,219.00	14
380	Superintendent and Board	0000	5010	\$0.00	\$233,182.00	\$233,182.00	\$233,182.00	\$0.00	14
381	School District Organization	0000	5040	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	14
382	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	14
383	Tuition Reimbursement Program	0000	5042	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	14
384	Leadership Training	0000	5059	\$0.00	\$30,730.00	\$30,730.00	\$30,730.00	\$0.00	14
385	Research and Grant Development	0000	5060	\$0.00	\$390,313.00	\$390,313.00	\$390,313.00	\$0.00	14
386	Administrative Services	0000	5071	\$0.00	\$209,906.00	\$209,906.00	\$209,906.00	\$0.00	14
387	Equity Training	0000	5093	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	14

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
388	Student Administrative Support Services	0000	5095	\$0.00	\$44,987.00	\$44,987.00	\$44,987.00	\$0.00	14
389	Georgetown Operations Budget	0000	5132	\$0.00	\$117,990.00	\$117,990.00	\$0.00	\$117,990.00	14
390	Fremont Street Operations	0000	5133	\$0.00	\$131,678.00	\$131,678.00	\$0.00	\$131,678.00	14
391	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
392	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$451,103.00	\$451,103.00	\$451,103.00	\$0.00	14
393	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$0.00	\$386,463.00	\$386,463.00	\$386,463.00	\$0.00	14
394	Durham Ferry Operations Budget	0000	5157	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	14
395	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	\$0.00	\$576,943.00	\$576,943.00	\$0.00	\$576,943.00	14
396	Excel Operations Expenses	0000	5184	\$0.00	\$628,299.00	\$628,299.00	\$16,200.00	\$612,099.00	14
397	CTEC - Career and Technical Education Center Operations Budget	0000	5185	\$0.00	\$552,683.00	\$552,683.00	\$345,902.00	\$206,781.00	14
398	Venture II - Operations Budget	0000	5191	\$0.00	\$466,921.00	\$466,921.00	\$23,000.00	\$443,921.00	14
399	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/21	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
400	Business Services	0000	5200	\$0.00	\$695,869.00	\$695,869.00	\$695,869.00	\$0.00	14
401	Indirect	0000	5201	\$0.00	\$0.00	\$0.00	-\$13,927,332.00	\$13,927,332.00	14
402	Legal - COE - County Office of Education	0000	5203	\$0.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	14
403	Legal - COVID-19	0000	5204	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	14
404	Technology/Administration Budget	0000	5205	\$0.00	\$2,072,171.00	\$2,072,171.00	\$2,072,171.00	\$0.00	14
405	Personnel External Services	0000	5300	\$0.00	\$194,365.00	\$194,365.00	\$194,365.00	\$0.00	14
406	Credentialing Services	0000	5310	\$4,470.58	\$7,544.00	\$12,014.58	\$12,014.00	\$0.58	14
407	Fingerprinting	0000	5315	\$0.00	\$69,262.00	\$69,262.00	\$69,262.00	\$0.00	14
408	Teacher Recruitment	0000	5321	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	14
409	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
410	Bus Driver Training	0000	5323	\$0.00	\$15,804.00	\$15,804.00	\$15,804.00	\$0.00	14
411	Maintenance and Operations	0000	5700	\$0.00	\$800,147.00	\$800,147.00	\$800,147.00	\$0.00	14

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
412	Routine Maintenance and Repair Requirement	0000	5701	\$0.00	-\$1,892,232.00	-\$1,892,232.00	-\$1,892,232.00	\$0.00	14
413	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
414	Property and Liability Losses	0000	5705	\$0.00	\$103,845.00	\$103,845.00	\$103,845.00	\$0.00	14
415	Deferred Maintenance	0000	5710	\$0.00	-\$310,901.00	-\$310,901.00	\$0.00	-\$310,901.00	14
416	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14
417	Risk Management	0000	5720	\$0.00	\$25,500.00	\$25,500.00	\$25,500.00	\$0.00	14
418	Workers' Compensation	0000	5721	\$0.00	\$9,630.00	\$9,630.00	\$9,630.00	\$0.00	14
419	Curriculum Services	0000	6050	\$0.00	\$47,192.00	\$47,192.00	\$47,192.00	\$0.00	14
420	Early Childhood	0000	6220	\$0.00	\$19,829.00	\$19,829.00	\$19,829.00	\$0.00	14
421	Academic Decathlon	0000	7120	\$0.00	\$31,501.00	\$31,501.00	\$31,501.00	\$0.00	14
422	Academic Pentathlon	0000	7130	\$0.00	\$17,949.00	\$17,949.00	\$17,949.00	\$0.00	14
423	Spelling Bee	0000	7140	\$0.00	\$2,483.00	\$2,483.00	\$2,483.00	\$0.00	14

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
424	Administration Student Events Projects	0000	7141	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	14
425	Science Fair	0000	7200	\$0.00	\$5,944.00	\$5,944.00	\$5,944.00	\$0.00	14
426	Science Olympiad	0000	7210	\$0.00	\$29,485.00	\$29,485.00	\$29,485.00	\$0.00	14
427	Countywide Music Coordination	0000	7260	\$0.00	\$134,728.00	\$134,728.00	\$134,728.00	\$0.00	14
428	Mock Trial	0000	7400	\$0.00	\$31,342.00	\$31,342.00	\$31,342.00	\$0.00	14
429	Public Information Officer	0000	7610	\$0.00	\$561,727.00	\$561,727.00	\$561,727.00	\$0.00	14
Total by Ending Balance Line				\$14,849,907.99	\$5,778,916.00	\$20,628,823.99	\$3,202,717.00	\$17,426,106.99	14
430	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
Total by Ending Balance Line				\$975,923.22	\$24,077.00	\$1,000,000.22	\$1,000,000.00	\$0.22	16
431	QZAB - Qualified Zone Academy Bond #3	0000	5014	\$208,334.58	\$2,606.00	\$210,940.58	\$210,939.00	\$1.58	17
Total by Ending Balance Line				\$208,334.58	\$2,606.00	\$210,940.58	\$210,939.00	\$1.58	17
Total by Fund				\$140,122,243.39	\$174,562,656.00	\$314,684,899.39	\$169,251,532.00	\$145,433,367.39	
432	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$18,905.00	-\$18,905.00	\$0.00	-\$18,905.00	20

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
433	Intrepid Grant - Fund 02	9010	5989	\$0.00	\$124,059.00	\$124,059.00	\$124,059.00	\$0.00	20
434	Teachers College of San Joaquin - Fund 02	9010	6006	\$5,298,206.92	\$7,835,413.00	\$13,133,619.92	\$8,597,259.00	\$4,536,360.92	20
Total by Ending Balance Line				\$5,298,206.92	\$7,940,567.00	\$13,238,773.92	\$8,721,318.00	\$4,517,455.92	20
435	Economic Uncertainties - Fund 02	0000	0000	\$158,571.00	\$18,905.00	\$177,476.00	\$0.00	\$177,476.00	21A
436	TCSJ - Teachers College of San Joaquin Residency Grant - Fund 02	0000	5991	\$0.00	\$72,475.00	\$72,475.00	\$72,475.00	\$0.00	21
437	Classified School Employee Grant - Fund 02	0000	5994	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	21
Total by Ending Balance Line				\$158,571.00	\$171,380.00	\$329,951.00	\$152,475.00	\$177,476.00	21
Total by Fund				\$5,456,777.92	\$8,111,947.00	\$13,568,724.92	\$8,873,793.00	\$4,694,931.92	
438	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
439	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$5,472,893.89	\$15,336,004.00	\$20,808,897.89	\$14,505,007.00	\$6,303,890.89	26
440	VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09	0000	3802	\$0.00	\$15,000.00	\$15,000.00	\$70,189.00	-\$55,189.00	26
441	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$234,937.00	-\$234,937.00	26
442	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

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Line #
443	VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09	0000	7906	\$25,060.58	\$3,111.00	\$28,171.58	\$23,069.00	\$5,102.58	26
444	one.Charter - Fund 09	0000	8100	\$2,498,932.35	\$5,811,953.00	\$8,310,885.35	\$6,798,901.00	\$1,511,984.35	26
445	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$892,301.00	\$892,301.00	\$892,301.00	\$0.00	26
446	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	\$92,394.74	\$300,163.00	\$392,557.74	\$258,400.00	\$134,157.74	26
447	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	\$150,464.19	\$110,219.00	\$260,683.19	\$196,084.00	\$64,599.19	26
448	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	\$0.00	\$4,814,133.00	\$4,814,133.00	\$4,814,133.00	\$0.00	26
449	one.Charter - Education Protection Account - Fund 09	1400	8100	\$0.00	\$1,945,092.00	\$1,945,092.00	\$1,945,092.00	\$0.00	26
450	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	\$0.00	\$351,448.00	\$351,448.00	\$351,448.00	\$0.00	26
451	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
452	VAFS - Venture Academy Family of Schools - ESSERII Elementary and Secondary School Emergency Relief - Fund 09	3212	3871	\$0.00	\$1,052,290.00	\$1,052,290.00	\$1,052,290.00	\$0.00	26
453	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
454	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	\$192,919.00	\$192,919.00	\$192,919.00	\$0.00	26

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
455	one.Charter - ELO - Expanded Learning Opportunities ESSERII - Elementary and Secondary School Emergency Relief - State Reserve - Fund 09	3216	8123	\$0.00	\$94,579.00	\$94,579.00	\$94,579.00	\$0.00	26
456	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - GEERII - Governor's Emergency Education Relief - Fund 09	3217	3875	\$0.00	\$44,277.00	\$44,277.00	\$44,277.00	\$0.00	26
457	one.Charter - ELO - Expanded Learning Opportunities GEERII - Governor's Emergency Education Relief - Fund 09	3217	8124	\$0.00	\$21,707.00	\$21,707.00	\$21,707.00	\$0.00	26
458	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief - Fund 09	3218	3876	\$0.00	\$125,761.00	\$125,761.00	\$125,761.00	\$0.00	26
459	one.Charter - ELO - Expanded Learning Opportunities ESSERIII - Elementary and Secondary School Emergency Relief - State Reserve Emergency Needs - Fund 09	3218	8125	\$0.00	\$61,654.00	\$61,654.00	\$61,654.00	\$0.00	26
460	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief State Reserve Learning Loss-Fund09	3219	3877	\$0.00	\$216,790.00	\$216,790.00	\$216,790.00	\$0.00	26
461	one.Charter - ELO - Expanded Learning Opportunities ESSERIII - Elementary and Secondary School Emergency Relief - State Reserve Learning Loss - Fund 09	3219	8126	\$0.00	\$106,281.00	\$106,281.00	\$106,281.00	\$0.00	26
462	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
463	one.Charter - Educator Effectiveness - Fund 09	6266	8114	\$0.00	\$182,779.00	\$182,779.00	\$36,556.00	\$146,223.00	26
464	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	\$119,783.96	\$119,426.00	\$239,209.96	\$155,000.00	\$84,209.96	26
465	one.Charter - Lottery Restricted - Fund 09	6300	8106	\$34,385.85	\$43,789.00	\$78,174.85	\$42,198.00	\$35,976.85	26
466	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunity - Fund 09	7425	3870	\$322,501.95	-\$320.00	\$322,181.95	\$322,181.00	\$0.95	26

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
467	one.Charter - ELO - Expanded Learning Opportunity - Fund 09	7425	8122	\$15,713.90	-\$157.00	\$15,556.90	\$15,556.00	\$0.90	26
468	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
469	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
470	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
471	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
472	VAFS - Venture Academy Family of Schools - Venture Bus - Fund 09	9010	3844	\$45,968.03	\$0.00	\$45,968.03	\$23,696.00	\$22,272.03	26
473	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
Total by Ending Balance Line				\$9,008,320.64	\$34,517,699.00	\$43,526,019.64	\$35,522,317.00	\$8,003,702.64	26
Total by Fund				\$9,008,320.64	\$34,517,699.00	\$43,526,019.64	\$35,522,317.00	\$8,003,702.64	
474	Special Education - Local Assistance Entitlements Pass Thru - Fund 10	3310	0000	\$0.00	\$12,268,135.00	\$12,268,135.00	\$12,268,135.00	\$0.00	27
475	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
476	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
477	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #
Line # Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
478 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
479 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
Total by Ending Balance Line			\$0.00	\$68,243,501.00	\$68,243,501.00	\$68,243,501.00	\$0.00	27
Total by Fund			\$0.00	\$68,243,501.00	\$68,243,501.00	\$68,243,501.00	\$0.00	
480 Adults in Corrections - One-time Discretionary - Fund 11	0000	3024	\$6,998.90	\$0.00	\$6,998.90	\$6,999.00	-\$0.10	28
481 Adults in Corrections - Fund 11	6015	3011	\$0.00	\$501,043.00	\$501,043.00	\$501,043.00	\$0.00	28
482 AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$53,640.15	\$64,994.00	\$118,634.15	\$118,634.00	\$0.15	28
483 STRS - State Teachers Retirement System - On Behalf - Fund 11	7690	0099	\$0.00	\$21,372.00	\$21,372.00	\$21,372.00	\$0.00	28
484 Adults in Corrections - GED - General Education Diploma - Fund 11	9010	3013	\$0.00	\$6,632.00	\$6,632.00	\$6,632.00	\$0.00	28
Total by Ending Balance Line			\$60,639.05	\$594,041.00	\$654,680.05	\$654,680.00	\$0.05	28
Total by Fund			\$60,639.05	\$594,041.00	\$654,680.05	\$654,680.00	\$0.05	
485 MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	\$41,491.26	\$1,279.00	\$42,770.26	\$1,279.00	\$41,491.26	29
486 Child Development - CCTR - General Child Care and Development Fund - Fund 12	5025	7740	\$0.00	\$1,805,163.00	\$1,805,163.00	\$1,805,163.00	\$0.00	29

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
487	Preschool Development Grant Birth through Five - Fund 12	5033	7771	\$0.00	\$301,506.00	\$301,506.00	\$301,506.00	\$0.00	29
488	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
489	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
490	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
491	CCTR - General Child Care and Development - CCDF Center Child Care & Development Fund - Part 2 - Fund 12	5050	7731	\$0.00	\$11,655.00	\$11,655.00	\$11,655.00	\$0.00	29
492	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
493	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
494	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	\$0.00	\$171,240.00	\$171,240.00	\$171,240.00	\$0.00	29
495	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
496	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
497	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
498	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

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
499	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
500	Head Start Duration Startup Odd Years - Fund 12	5210	6968	\$0.00	\$194,960.00	\$194,960.00	\$194,960.00	\$0.00	29
501	Head Start Quality Improvement Trauma Care - Fund 12	5210	6971	\$0.00	\$666,215.00	\$666,215.00	\$666,215.00	\$0.00	29
502	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
503	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
504	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
505	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
506	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
507	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
508	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
509	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
510	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

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Line #
511	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
512	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$50,183.00	\$50,183.00	\$50,183.00	\$0.00	29
513	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
514	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
515	Child Development - CCTR - General Child Care - Fund 12	6105	7730	\$0.00	\$4,805,035.00	\$4,805,035.00	\$4,805,035.00	\$0.00	29
516	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
517	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
518	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
519	IEEEP - Inclusive Early Education Expansion Program - Fund 12	6128	7768	\$0.00	\$1,542,966.00	\$1,542,966.00	\$1,542,966.00	\$0.00	29
520	Child Development - Reserves - Fund 12	6130	7800	\$2,114,332.56	-\$2,114,333.00	-\$0.44	\$0.00	-\$0.44	29
521	California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12	6130	7801	\$0.00	\$964,817.00	\$964,817.00	\$0.00	\$964,817.00	29
522	California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12	6130	7802	\$0.00	\$1,155,516.00	\$1,155,516.00	\$0.00	\$1,155,516.00	29

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Line #
523	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
524	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
525	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$101,171.00	\$101,171.00	\$101,171.00	\$0.00	29
526	ELLI - Early Language and Literacy Instruction - Fund 12	9010	6208	\$0.00	\$1,494.00	\$1,494.00	\$1,494.00	\$0.00	29
527	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
528	LENA- Language Environment Analysis - Fund 12	9010	6215	\$0.00	\$2,694.00	\$2,694.00	\$2,694.00	\$0.00	29
529	Early Childhood - Fund 12	9010	6220	\$0.00	\$19,829.00	\$19,829.00	\$19,829.00	\$0.00	29
530	Children's Service Commission Symposium - Fund 12	9010	6225	\$0.00	\$34,000.00	\$34,000.00	\$34,000.00	\$0.00	29
531	Kidsplate Children's Commission - Fund 12	9010	6226	\$141,554.97	-\$34,000.00	\$107,554.97	\$3,000.00	\$104,554.97	29
532	Early Education Training Events - Fund 12	9010	6229	\$16,716.40	\$19,741.00	\$36,457.40	\$19,741.00	\$16,716.40	29
533	Children in Need - Fund 12	9010	6240	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	29
534	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

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
535	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
536	Family WORKs - Work Opportunity and Responsibility for Kids - Fund 12	9012	6231	\$0.00	\$507,342.00	\$507,342.00	\$507,342.00	\$0.00	29
537	CPIN - California Preschool Instructional Network Migrant Pass - Fund 12	9012	7616	\$0.00	\$18,118.00	\$18,118.00	\$18,115.00	\$3.00	29
538	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	\$0.00	\$176,335.00	\$176,335.00	\$176,335.00	\$0.00	29
539	CCTR - General Child Care - Federal Funding Part 3 CCDF - Center Child Care and Development Fund Fund 12	9012	7734	\$0.00	\$59,641.00	\$59,641.00	\$59,641.00	\$0.00	29
540	Child Care - Fund 12	9012	7799	\$0.00	\$54,909.00	\$54,909.00	\$54,909.00	\$0.00	29
Total by Ending Balance Line				\$2,774,683.75	\$67,490,105.00	\$70,264,788.75	\$67,521,102.00	\$2,743,686.75	29
Total by Fund				\$2,774,683.75	\$67,490,105.00	\$70,264,788.75	\$67,521,102.00	\$2,743,686.75	
541	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
542	Special Insurance Property and Liability - Fund 67	9010	5000	\$667,573.80	\$582.00	\$668,155.80	\$0.00	\$668,155.80	31
543	Special Insurance Fund - Fund 67	9011	5016	\$1,490,233.66	\$1,768,112.00	\$3,258,345.66	\$938,544.00	\$2,319,801.66	31
Total by Ending Balance Line				\$2,222,754.76	\$1,768,694.00	\$3,991,448.76	\$938,544.00	\$3,052,904.76	31
Total by Fund				\$2,222,754.76	\$1,768,694.00	\$3,991,448.76	\$938,544.00	\$3,052,904.76	

**ENDING BALANCE ANALYSIS
2021-22 SECOND INTERIM FINANCIAL REPORT**

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Ending Balance Line #	
Line #	Management Description	Resource Code	Mgmt Code	Audited Beginning Balance 7/1/21	Second Interim Revenue	Second Interim Total Resources	Second Interim Expenditures	Second Interim Est. Ending Bal 6/30/22	Ending Balance Line #
544	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
Total by Ending Balance Line				\$9,648,229.66	\$0.00	\$9,648,229.66	\$0.00	\$9,648,229.66	32
Total by Fund				\$9,648,229.66	\$0.00	\$9,648,229.66	\$0.00	\$9,648,229.66	
Grand Total All Funds				\$169,293,649.17	\$355,288,643.00	\$524,582,292.17	\$351,005,469.00	\$173,576,823.17	

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
21st Century CLC - Community Learning Centers Extra	9010	7317	\$1,350.00	\$62,455.00
AB130 Direct Services for Foster Youth Funds	7368	3938	\$845,197.00	\$845,197.00
AB86 Safe Schools for All	7428	6353	\$250,000.00	\$250,000.00
Administrative Services	0000	5071	\$23,416.00	\$23,416.00
Adults In Corrections - Lottery Restricted Transfer	6300	4102	\$2,517.00	\$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	\$486,951.00
ARP I - American Recovery Plan - Homeless Program	5632	3939	\$236,609.00	\$236,609.00
Artists in Schools	9010	7248	\$117,000.00	\$104,620.00
ASES - After School Education and Safety - Transitional	6010	6371	\$570,946.00	\$570,946.00
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 at 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
Budget Stabilization	0000	0002	\$6,067,061.00	\$0.00
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	\$145,403.00	\$145,403.00

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
California Learn Community for School Success	7085	3458	\$0.00	\$41,543.00
California State Elementary Spelling Bee	0000	7142	\$0.00	\$80.00
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
CalRecycle California Conservation Corps E-Waste Carryover	7810	6251	\$3,200.00	\$3,200.00
Canine Services Consortium	9010	5208	\$120.00	\$0.00
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	\$50,065.00	\$54,405.00
CodeStack	9010	5025	\$838,234.00	\$2,380,961.00
CodeStack Relocation	0000	5134	\$0.00	\$14,500.00
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	\$6,503,956.00	\$0.00
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 - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement Carryover	3183	6391	\$20,819.00	\$20,819.00
COE - County Office of Education - Foundation Award - Performing Arts and Honor Concerts	9010	7465	\$2,750.00	\$2,750.00

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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 Family Engagement Truancy Workshops	9010	7469	\$1,000.00	\$1,000.00
COE - County Office of Education - Foundation Award Math Olympiad	9010	7466	\$1,000.00	\$1,000.00
COE - County Office of Education - Foundation Award Mock Trial	9010	7431	\$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 Sky Mountain Outdoor Ed	9010	7468	\$12,700.00	\$12,700.00
COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	\$4,500.00	\$4,500.00
COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$206,766.00	\$147,427.00
COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	\$24,533.00	(\$191.00)
COE - County Office of Education Telco Expenses	0000	5168	\$480,000.00	\$480,000.00
Community - CTE - Career Technical Education - Revenue	6371	4001	\$19,350.00	\$19,350.00
Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$34,737.00
Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$8,966.00
Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$187,312.00
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	(\$235,699.00)	\$340,388.00

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Community Schools - one.Resource	0240	3110	\$0.00	\$2,128.00
Community Schools - Probation Services	0240	3190	\$0.00	\$41,284.00
Community Schools - School Administration	0240	3610	\$0.00	(\$33,337.00)
Community Schools - Student Services Department	0240	3922	\$0.00	(\$324,746.00)
Community Schools - Technology Department	0240	3923	\$0.00	(\$17,399.00)
Continuous Improvement and Support	9010	6386	\$0.00	(\$75,880.00)
Contracted Nursing Services	9010	6352	\$0.00	\$20,816.00
COPS School Violence Prevention Program	5810	5718	\$191,112.00	\$191,112.00
Copying Services	0000	5110	\$0.00	(\$2,157.00)
COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	\$691,680.00	\$11,054.00
COSP - County Operated Schools and Programs Child Nutrition / Food Service	5310	3690	\$9.00	\$9.00
COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	\$0.00	(\$200,000.00)
COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	\$41,655.00	\$116,311.00
COSP - County Operated Schools and Programs MAA - Medi-Cal Administrative Agency	0000	7901	\$0.00	\$27,819.00
COSP - County Operated Schools and Programs Mental Health Clinicians	0240	3022	\$0.00	\$40,196.00
COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	\$10,000.00	\$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	\$12,556.00	\$12,556.00
COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded	7425	3472	(\$560.00)	(\$846,479.00)

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	\$1,058,792.00	\$1,058,792.00
COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3213	3474	\$153,413.00	\$153,413.00
COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3214	3469	\$130,175.00	\$130,175.00
COSP - County Operated Schools and Programs - Fundraising	0000	3007	\$2,257.00	\$957.00
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 - McKinney Vento Homeless Assistance Act	5630	3431	\$77,657.00	\$77,657.00
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 A Basic Grant	3010	3349	\$183,588.00	\$183,588.00
COSP - County Operated Schools and Programs - Title I Part D Delinquent/Neglected	3025	3350	\$63,483.00	\$63,483.00
COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	\$50,323.00	\$50,323.00
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	(\$41,990.00)	(\$5,188.00)
Court/Camps - School Administration	0240	3610	\$0.00	\$35,841.00
Court/Camps - Student Services Department	0240	3922	\$0.00	(\$56,719.00)

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Court/Camps - Technology Department	0240	3923	\$0.00	(\$12,483.00)
Court/Community Schools - Lottery Restricted	6300	3006	\$44,706.00	\$58,901.00
Credentialing Services	0000	5310	(\$4,470.00)	\$0.00
CSESAP - Classified School Employee Summer Assistance Program	0000	5212	(\$9,296.00)	(\$9,296.00)
CSESAP - Classified School Employee Summer Assistance Program	7415	5212	(\$65,046.00)	(\$65,046.00)
CTE- Expansion	9010	4212	\$45,693.00	\$297,885.00
CTEC - Career and Technical Education Center Operations Budget	0000	5185	\$0.00	\$21,247.00
DOL 8 - Department of Labor - YouthBuild of San Joaquin	5810	6270	(\$11,535.00)	(\$11,535.00)
DSSP - Delta Sierra Science Project CSMP - California Science and Math Project	9010	7187	\$7,568.00	\$7,568.00
Durham Ferry Operations Budget	0000	5157	\$50,000.00	\$50,000.00
Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	\$0.00	\$12,687.00
Economic Uncertainties	0000	0000	(\$513,287.00)	\$0.00
Economic Uncertainties	0000	0000	\$513,287.00	\$0.00
Economic Uncertainties - Fund 02	9010	0000	\$11,631.00	\$0.00
Economic Uncertainties - Fund 02	0000	0000	\$3,637.00	\$0.00
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$555,595.00	\$569,756.00
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 - Science	0000	6810	\$198,576.00	\$198,576.00

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	\$45,682.00	\$45,682.00
Federal Building - Court/Community Schools	0000	5193	\$53,782.00	\$54,648.00
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
GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	\$17,803.00	\$17,803.00
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	\$529,143.00	\$529,143.00
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 Certification	9010	6594	\$0.00	\$775.00
HSA - Human Services Agency - Food Service Program	9010	4201	\$5,489.00	\$5,489.00
Indirect	0000	5201	\$0.00	(\$1,237,499.00)
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

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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)
LCAP - Local Control and Accountability Program Program and Fiscal Oversight	0000	5003	\$0.00	\$15,432.00
LCFF - Local Control Funding Formula	0000	0000	\$5,465,344.00	\$0.00
Lottery Unrestricted - Technology Support	1100	5005	\$47,307.00	\$214,250.00
MAA - Medi-Cal Administrative Agency - General Administration	0000	7900	(\$10,029.00)	\$8.00
MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	\$0.00	\$7,252.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	\$0.00	\$2,000.00
MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$10,029.00	\$10,029.00
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	(\$37,313.00)	(\$17,286.00)
Migrant Education - Centralized Services	3060	6082	\$0.00	(\$12,550.00)
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	\$1,391.00

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	\$7,617.00
Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$9,111.00
Migrant Education - New Hope	3060	6031	\$0.00	\$85.00
Migrant Education - Out of School Youth	3060	6083	\$0.00	(\$18,152.00)
Migrant Education - Parent Participation	3060	6084	\$0.00	\$3,745.00
Migrant Education - Ripon	3060	6020	\$0.00	\$38.00
Migrant Education - School Readiness	3060	6085	\$0.00	(\$41,389.00)
Migrant Education - Staff Development	3060	6092	\$0.00	\$203.00
Migrant Education - Stockton	3060	6093	\$0.00	\$17,711.00
Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$408.00
Migrant Education - Summer School Administration	3061	6080	(\$34,792.00)	(\$2,389.00)
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)

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$17.00
Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	(\$3,563.00)
Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$9.00
Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$1,960.00
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	(\$875,600.00)	\$0.00
Miscellaneous Recycling Revenues	9010	5287	\$0.00	\$1,000.00
Miscellaneous Revenue	0000	5001	(\$8,335,017.00)	\$297.00
Miscellaneous Revenue - Charter Fees	0000	5002	\$64,130.00	\$0.00
MRC - Mattress Collection Facilities	9010	5277	\$4,108.00	\$4,108.00
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	\$153,447.00
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

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Prop 68 - Fremont Street Facility Enhancements	7810	5278	\$38,729.00	\$38,729.00
Property and Liability Losses	0000	5705	\$37,845.00	\$37,845.00
Public Information Officer	0000	7610	\$99,701.00	\$99,701.00
QZAB - Qualified Zone Academy Bond #2	0000	5019	(\$8,244.00)	\$1,000,000.00
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 Instructional Programs	1100	4025	\$0.00	\$900.00
ROC/P - Regional Occupation Center Program - Lottery Unrestricted Adults In Corrections Transfer	1100	4101	\$2,080.00	\$2,449.00
Routine Maintenance and Repair Requirement	8150	5701	\$253,423.00	\$253,423.00
Routine Maintenance and Repair Requirement	0000	5701	(\$253,423.00)	(\$253,423.00)
Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$401,280.00	\$401,280.00
School Communications Interoperability Grant Program	7810	5726	\$81,149.00	\$81,149.00
SELPA - Special Education Local Plan Area - Workability Fundraising	0000	2206	\$647.00	\$647.00
SELPA - Special Education Local Plan Area - Young Adult Recycling	0000	2205	(\$2,000.00)	(\$2,000.00)
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	\$6,337.00
SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$0.00	\$7,884.00
SELPA - Special Education Local Planning Area Program Specialist	6500	2070	(\$2.00)	(\$24,783.00)
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

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	\$13,673.00	\$26,634.00
SELPA - Special Education Local Planning Area - Dispute Prevention and Dispute Resolution	6536	2224	\$1,195,923.00	\$221,080.00
SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$0.00	\$2,211.00
SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$0.00	\$575,175.00
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
SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	(\$754,487.00)	(\$392,681.00)
SELPA - Special Education Local Planning Area - State Mental Health-Related Services	6546	2326	\$29,903.00	(\$27,615.00)
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	\$226,900.00
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	(\$2,288,310.00)	\$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	\$20,776.00	\$20,776.00
Special Education - COSP - County Operated Schools and Programs - Learning Recovery Support	6537	3219	\$50,857.00	\$0.00
Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	(\$61,653.00)	(\$61,653.00)
Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6512	3209	(\$30,232.00)	\$97,188.00

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6546	3215	\$34,530.00	\$34,590.00
Special Education - Deferred Maintenance	0620	1711	\$0.00	\$140,000.00
Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	(\$347,411.00)
Special Education - Educator Effectiveness	6266	1459	\$1,039,385.00	\$209,890.00
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
Special Education - ELO - Expanded Learning Opportunity State Funded	7425	1359	(\$257.00)	(\$273,122.00)
Special Education - ESSA - Every Student Succeed Act School Improvements CSI - Comprehensive Support Improvement FY 21/22	3182	1350	\$201,719.00	\$201,719.00
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	\$227,393.00	\$227,393.00
Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunities State Reserve Emergency Needs	3218	1365	\$17,456.00	\$17,456.00
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	\$8,635.00	\$8,635.00
Special Education - Infants	6510	1040	\$10,337.00	\$10,337.00
Special Education - Instructional Administration	6500	1600	\$0.00	(\$4,959.00)
Special Education - Instructional Assistant Recruitment	0000	1804	\$0.00	(\$2,000.00)
Special Education - Learning Recovery Support	6537	1424	\$563,422.00	\$79,857.00
Special Education - Local Assistance Entitlements	3310	1030	\$143,648.00	\$143,648.00

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - Local Solutions Grant	0000	1805	(\$1,667.00)	(\$1,667.00)
Special Education - Lottery Restricted	6300	1026	\$10,236.00	(\$33,868.00)
Special Education - Lottery Unrestricted	1100	1025	\$3,595.00	\$6,122.00
Special Education - MAA - Medi-Cal Administrative Agency Special Education	0000	7903	\$0.00	\$40,000.00
Special Education - Maintenance and Operations	6500	1700	\$0.00	\$103,679.00
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	\$25,285.00	\$25,285.00
Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$150,000.00
Special Education - Preschool Local Entitlements	3310	1100	(\$3,244.00)	(\$3,244.00)
Special Education - Pupil Services	6500	1500	\$0.00	\$62,058.00
Special Education - School Administration	6500	1610	\$0.00	\$56,731.00
Special Education - SDC - Special Day Class	6500	1020	(\$5,175.00)	(\$2,320,842.00)
Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	\$0.00	\$7,259.00
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	(\$16,330.00)	(\$16,330.00)
Special Education - Transportation	0724	1650	(\$1,378,875.00)	(\$1,378,875.00)
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	6512	3214	(\$55,349.00)	(\$54,972.00)
Special Education - VAFS Venture Academy Family of Schools - Mental Health Services	6546	3216	\$65,180.00	\$57,513.00
Special Education- ESSA - Every Student Succeed Act School Improvements - CSI Comprehensive Support Improvement FY 19/20	3182	1353	(\$84,892.00)	(\$84,892.00)

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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
STOP School Violence	5810	6355	\$38,154.00	\$38,154.00
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	(\$25,775.00)	(\$25,775.00)
SUMS - Scaling-Up Multi-Tiered System of Support Statewide	9010	6389	\$47,128.00	\$47,128.00
Superintendent and Board	0000	5010	\$16,557.00	\$16,557.00
TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$64,161.00	\$64,161.00
TCSJ - Teachers College of San Joaquin Residency Grant - Fund 02	0000	5991	(\$30,327.00)	(\$30,327.00)
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	(\$339,286.00)	(\$46,563.00)
Technology/Administration Budget	0000	5205	\$616,248.00	\$616,248.00
Title II Part A - Improving Teacher Quality	4035	6161	(\$5,252.00)	(\$5,252.00)
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	\$20,000.00	\$139,388.00
Tulare Digital Platform	9010	5024	(\$15,000.00)	(\$15,000.00)

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

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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
VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	\$31,013.00	\$31,013.00
VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$20,000.00	\$20,000.00
Vehicle Maintenance	0000	5702	\$6,872.00	(\$1,261.00)
Venture II Building Expenses	0000	5175	\$200,000.00	\$1,703,510.00
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	\$16,848.00
Total Revisions			\$17,627,765.00	\$18,058,256.00

COURT/CAMPS ANALYSIS
2021-2022 SECOND INTERIM - COURT/CAMPS SCHOOLS RESOURCE 0240

REVENUES - Resource 0240		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
		<i>Statewide Avg.</i>	<i>Type</i>	<i>SJCOE Rate</i>					
<i>Rates per ADA</i>		\$8,546.95	"C"	\$10,497.66					Revenue
Line #	Description								
1	Total Court/Camps ADA & Revenue		50.00	\$524,883					\$524,883.00
2	Contribution to COSP Special Education								\$0.00
3	Contribution to Print Shop								(\$17,162.00)
4	Total Estimated Revenue								\$507,721.00
5	Audited Beginning Balance 7/1/2021								\$0.00
6	Total Estimated Resources								\$507,721.00
EXPENDITURES - Resource 0240									
Line #	Description	Mgmt Codes							Expenditures
7	Instructional Program - Court/Camps	3010							\$851,873.00
8	Direct Charges from Community	3010							(\$1,266,443.00)
9	Instructional Administration	3600							\$40,140.00
10	School Administration	3610							\$380,734.00
11	Student Services Bldg.	3650							\$35,609.00
12	Human Resources Department	3920							\$3,481.00
13	Student Services	3922							\$277,436.00
14	Technology	3923							\$184,891.00
15	Total Court/Camps Expenditures								\$507,721.00
16	Total Estimated Resources								\$507,721.00
17	Less Estimated Expenditures								\$507,721.00
18	Estimated Ending Balance 6/30/2022								\$0.00

COMMUNITY SCHOOLS ANALYSIS
2021-2022 SECOND 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 \$12,524.92	Revenue
1	Community Schools LCFF		722.00	\$7,579,311			\$7,579,311.00
2	Sub-Total Community Schools LCFF			\$7,579,311			\$7,579,311.00
3	One Charter LCFF		85.00	\$892,301			\$892,301.00
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	Total Community Schools LCFF			\$8,471,612			\$10,907,796.00
11	Community School Funding						\$9,053,196.00
12	EPA Entitlement						\$1,854,600.00
13	Community School (A/B) & (D) LCFF Transfer from District				259.00	\$3,243,953	\$3,243,953.00
14	Transfer - One Charter LCFF						(\$892,301.00)
15	Transfer - BFA LCFF						\$0.00
16	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						(\$114,688.00)
17	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						(\$109,527.00)
18	Sub-Total Community Schools LCFF						\$13,035,233.00
19	LCFF Contribution to COSP						\$0.00
20	LCFF Contribution to CTE						\$438,196.00
21	CTE Revenues Calworks						\$0.00
22	Career Academy of Cosmetology (CAC)						\$0.00
23	CTE Culinary Arts						\$0.00
24	Discovery ChalleNGe Academy						\$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						(\$97,255.00)
30	Contribution to Food Service						(\$286,488.00)
31	SJCOE GED Testing Center						\$0.00
32	Contribution to Federal Building						(\$330,935.00)
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	COVID Mitigation Contribution						\$5,630,165.00
39	Total Estimated Revenue						\$18,000,336.00
40	Audited Beginning Balance 7/1/2021						\$1,536,057.31
41	Total Estimated Resources						\$19,536,393.31

EXPENDITURES - Resource 0240				
Line #	Description	Mgmt Codes		Expenditures
1	Instructional Program - Community Schools	3020		\$7,939,296.00
2	Direct Charges to Court	3020		\$1,266,443.00
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		\$588,851.00
13	Instructional Administration	3600		\$256,907.00
14	School Administration	3610		\$2,467,536.00
15	Student Services Building	3650		\$162,216.00
16	Human Resources Department	3920		\$9,311.00
17	Student Services	3922		\$1,681,065.00
18	Technology	3923		\$360,221.00
19	CTE Administration	3926		\$521,592.00
20	Discovery Youth ChalleNGe (National Guard)	3927		\$2,082,184.00
21	CTE Revenues	4001		\$0.00
22	Career Academy of Cosmetology (CAC)	4003		\$0.00
23	CTE Culinary Arts	4017		\$145,885.00
24	Total Community Schools Expenditures			\$19,311,393.00
25	Total Estimated Resources			\$19,536,393.31
26	Less Estimated Expenditures			\$19,311,393.00
27	Estimated Ending Balance 6/30/2022			\$225,000.31

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

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

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	
Line #	SP ED COUNTY PROGRAM - AB602	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-2021	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	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	\$887,671.00	\$0.00	\$887,671.00	\$887,671.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$56,198.00	\$0.00	\$56,198.00	\$252,365.00	(\$196,167.00)
4	District LCFF Transfer	6500	1000	\$0.00	\$6,914,441.00	\$0.00	\$6,914,441.00	\$0.00	\$6,914,441.00
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	\$30,616.00	\$800,000.00	\$830,616.00	\$23,011,466.00	(\$22,180,850.00)
11	Designated Instructional Services (Special Day Class)	6500	1050	\$0.00	\$0.00	\$0.00	\$0.00	\$7,577,052.00	(\$7,577,052.00)
12	Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$0.00	\$1,152,136.00	(\$1,152,136.00)
13	Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$0.00	\$803,911.00	(\$803,911.00)
14	School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$0.00	\$3,115,426.00	(\$3,115,426.00)
15	Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$0.00	\$2,005,782.00	(\$2,005,782.00)
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	\$220,905.00	(\$220,905.00)
18	SDC Infants	6510	1040	\$0.00	\$265,623.00	\$0.00	\$265,623.00	\$265,623.00	\$0.00
19	SUBTOTAL SP ED COUNTY PROGRAM - AB602				\$12,419,975.00	\$800,000.00	\$13,219,975.00	\$41,535,837.00	(\$28,315,862.00)
20	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$196,167.00	\$196,167.00	\$0.00	\$196,167.00
21	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$28,315,862.00	(\$196,167.00)	\$28,119,695.00	\$0.00	\$28,119,695.00
22	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	TOTAL SP ED COUNTY PROGRAM - AB602				\$40,735,837.00	\$800,000.00	\$41,535,837.00	\$41,535,837.00	\$0.00
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	TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602			\$2,903,646.72	\$1,096,932.00	(\$800,000.00)	\$3,200,578.72	\$0.00	\$3,200,578.72
29	TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602			\$2,903,646.72	\$41,832,769.00	\$0.00	\$44,736,415.72	\$41,535,837.00	\$3,200,578.72

\$41,832,769.00

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

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

Line #	Description	Column A Resource Codes	Column B Mgmt Codes	Column C Audited Actuals Beginning Balance 07-01-2021	Column D Estimated Revenues	Column E Total Resources	Column F Estimated Expenditures	Column G Estimated Ending Balance 06-30-2022
1	SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS							
2	Special Ed - One Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$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	\$509.00	\$21,818.36
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	\$5,273,841.00	\$5,273,841.00	\$5,273,841.00	\$0.00
12	Special Ed - Unrestricted Lottery	1100	1025	\$162,558.55	\$55,435.00	\$217,993.55	\$57,962.00	\$160,031.55
13	Special Ed - ESSA CSI Title I	3182	1350	\$0.00	\$201,719.00	\$201,719.00	\$201,719.00	\$0.00
14	Special Ed - ESSA CSI Title I	3182	1353	\$0.00	\$85,391.00	\$85,391.00	\$85,391.00	\$0.00
15	Special Ed - ESSA CSI Title I C/O	3182	1356	\$0.00	\$177,547.00	\$177,547.00	\$177,547.00	\$0.00
16	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
17	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	\$0.00	\$227,393.00	\$227,393.00	\$227,393.00	\$0.00
18	Special Ed - Elementary and Secondary School Emergency Relief III - Learning Loss	3214	1362	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Special Ed - Expanded Learning Opportunity - ESSER II State Reserve	3216	1363	\$0.00	\$155,101.00	\$155,101.00	\$155,101.00	\$0.00
20	Special Ed - Expanded Learning Opportunities - GEER II	3217	1364	\$0.00	\$35,591.00	\$35,591.00	\$35,591.00	\$0.00
21	Special Ed - Expanded Learning Opportunities - ESSER III State Reserve Emergency Needs	3218	1365	\$0.00	\$17,456.00	\$17,456.00	\$17,456.00	\$0.00
22	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
23	Special Ed - Preschool Local Entitlements	3310	1100	\$0.00	\$373,344.00	\$373,344.00	\$373,344.00	\$0.00
24	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	\$1,173.00	\$1,173.00	\$1,173.00	\$0.00
28	Special Ed - Educator Effectiveness	6266	1459	\$0.00	\$1,039,385.00	\$1,039,385.00	\$209,890.00	\$829,495.00
29	Special Ed - Restricted Lottery	6300	1026	\$254,048.54	\$44,104.00	\$298,152.54	\$0.00	\$298,152.54
30	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$8,635.00	\$8,635.00	\$8,635.00	\$0.00
31	Special Ed - Learning Recovery Support	6537	1424	\$0.00	\$563,422.00	\$563,422.00	\$79,857.00	\$483,565.00
32	Special Ed - Mental Health Services Prop 98	6546	1326	\$0.00	\$804,851.00	\$804,851.00	\$804,851.00	\$0.00
33	Special Ed - Expanded learning Opportunity Grant (State)	7425	1359	\$132,169.55	(\$257.00)	\$131,912.55	\$131,913.00	(\$0.45)
34	Special Ed - Expanded learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	\$233,805.48	\$0.00	\$233,805.48	\$233,805.00	\$0.48
35	Special Ed - Medi-Cal Billing Option	9010	6510	\$597,041.18	\$175,896.00	\$772,937.18	\$182,233.00	\$590,704.18
36	TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS			\$4,433,824.95	\$11,674,740.00	\$16,108,564.95	\$11,292,257.00	\$4,816,307.95

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

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

Line #	Description	Column A Resource Codes	Column B Mgmt Codes	Column C Audited Actuals Beginning Balance 07-01-2021	Column D Estimated Revenues	Column E Total Resources	Column F Estimated Expenditures	Column G Estimated Ending Balance 06-30-2022
37	SELPA RESTRICTED BUDGETS							
38	SELPA - Young Adult Recycling	0000	2205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39	SELPA - MAA #8 - SELPA 10%	0000	7908	\$98,745.03	\$0.00	\$98,745.03	\$0.00	\$98,745.03
40	SELPA - Workability Fundraising	0000	2206	\$0.00	\$647.00	\$647.00	\$647.00	\$0.00
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	\$724,991.00	\$1,103,278.19
48	SELPA - Out of Home Care	6500	2030	\$7,708,704.19	\$1,181,395.00	\$8,890,099.19	\$650,075.00	\$8,240,024.19
49	SELPA - Regionalized Services	6500	2060	\$1,056,601.74	\$480,276.00	\$1,536,877.74	\$439,801.00	\$1,097,076.74
50	SELPA - Program Specialist	6500	2070	\$1,056,092.11	\$720,413.00	\$1,776,505.11	\$518,205.00	\$1,258,300.11
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	\$426,539.00	\$511,184.80	\$415,603.00	\$95,581.80
53	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
55	SELPA - Dispute Prevention & Dispute Resolution	6532	2224	\$0.00	\$1,195,923.00	\$1,195,923.00	\$221,080.00	\$974,843.00
56	SELPA - Mental Health Services Prop 98	6546	2326	\$948,147.29	\$611,318.00	\$1,559,465.29	\$1,196,260.00	\$363,205.29
57	SELPA - Inservice Administration Budget	9010	2160	\$46,688.56	\$15,000.00	\$61,688.56	\$17,211.00	\$44,477.56
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	TOTAL SELPA RESTRICTED BUDGETS			\$12,002,023.44	\$6,867,954.00	\$18,869,977.44	\$5,462,702.00	\$13,407,275.44
64	TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS			\$16,435,848.39	\$18,542,694.00	\$34,978,542.39	\$16,754,959.00	\$18,223,583.39
65	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS			\$19,339,495.11	\$60,375,463.00	\$79,714,958.11	\$58,290,796.00	\$21,424,162.11
66	INTERNAL SJCOE MENTAL HEALTH & LEARNING RECOVERY BUDGETS							
67	SJCOE COSP ~ Mental Health Services	6512	3209	\$161,477.68	\$0.00	\$161,477.68	\$127,420.00	\$34,057.68
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	\$57,513.00	\$60,511.13
73	TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS			\$266,596.28	\$246,566.00	\$513,162.28	\$219,523.00	\$293,639.28
74	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH			\$19,606,091.39	\$60,622,029.00	\$80,228,120.39	\$58,510,319.00	\$21,717,801.39

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

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Actuals Beginning Balance 07-01-2021	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2022
	SPECIAL EDUCATION PASS THRU - FUND 10							
1	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture, RITA #2	3310	0000	\$0.00	\$1,596,502.00	\$1,596,502.00	\$1,596,502.00	\$0.00
2	Local Assistance Grant - Districts	3310	0000	\$0.00	\$10,671,633.00	\$10,671,633.00	\$10,671,633.00	\$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	\$16,165,627.00	\$16,165,627.00	\$16,165,627.00	\$0.00
5	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$28,315,862.00	\$28,315,862.00	\$28,315,862.00	\$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	TOTAL SPECIAL EDUCATION PASS THRU - FUND 10			\$0.00	\$68,243,501.00	\$68,243,501.00	\$68,243,501.00	\$0.00

San Joaquin County SELPA

2021-22

AB602 SELPA Funding Documents

2nd 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

2nd 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

Benefits ~ Health Benefit cap increase from \$1,000 per month to \$1,025 per month per 1.0 FTE

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	2nd Interim AB602	1st Interim AB602	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
2.	Current Year Base Entitlement	\$ 50,024,003	\$ 50,024,003	\$ -	
3.	Less Special Ed Taxes	\$ (4,421,048)	\$ (4,421,048)	\$ -	
4.	Sub-Total State Aid	\$ 45,602,955	\$ 45,602,955	\$ -	
5.	Total SELPA Revenues Estimated	\$ 50,024,003	\$ 50,024,003	\$ -	
6.	Special Ed County Program Budget				
7.	Total Special Ed County Program Revenues	\$ 12,419,975	\$ 12,119,553	\$ 300,422	Increase in district LCFF transfer \$\$. Decrease in S & B from the fall out of vacancies, decrease in utilities due to school closures
8.	Total Special Ed County Program Expenditures	\$ (41,535,837)	\$ (44,509,521)	\$ 2,973,684	
9.	Net Special Ed County Program - Unfunded Costs	\$ (29,115,862)	\$ (32,389,968)	\$ 3,274,106	
10.	SELPA Funding Factor Determination				
11.	Total Estimated SELPA State Aid Revenues	\$ 45,602,955	\$ 45,602,955	\$ -	
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	Subtotal of SELPA Revenues	\$ 45,578,421	\$ 45,578,421	\$ -	
14.	Total Unfunded Special Ed County Program Costs	\$ (29,115,862)	\$ (32,389,968)	\$ 3,274,106	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)	\$ (1,033,721)	\$ -	
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)	\$ (63,211)	\$ -	
20.	SELPA State Aid Revenues Available-Districts	\$ 16,165,627	\$ 12,891,521	\$ 3,274,106	
21.	SELPA Proration Factor	0.3546772057	0.2828426417	0.07183456	
22.	Total Special Education (State Aid & Special Ed Taxes)	2021-22	2021-22	Differences	
23.	LEA Funding	Total SELPA Revenues Estimated	Total SELPA Revenues Estimated	Col C - D	
24.	Banta	\$ 414,093	\$ 330,225	\$ 83,868	
25.	Escalon	\$ 699,066	\$ 557,481	\$ 141,585	
26.	Jefferson	\$ 526,655	\$ 419,989	\$ 106,666	
27.	Lammersville	\$ 1,371,539	\$ 1,093,754	\$ 277,785	
28.	Lincoln	\$ 2,120,028	\$ 1,690,648	\$ 429,380	
29.	Linden	\$ 536,066	\$ 427,494	\$ 108,572	
30.	Manteca	\$ 5,414,651	\$ 4,317,995	\$ 1,096,656	
31.	New Jerusalem	\$ 5,702	\$ 4,547	\$ 1,155	
32.	Ripon	\$ 780,732	\$ 622,606	\$ 158,126	
33.	Tracy	\$ 3,312,678	\$ 2,641,744	\$ 670,934	
34.	SJCOE-Other Programs (COSP/Venture)	\$ 984,417	\$ 785,038	\$ 199,379	
35.	Subtotal LEA Funding	\$ 16,165,627	\$ 12,891,521	\$ 3,274,106	If expenditure fall out materializes in 21-22 as in prior years, the amount to Districts will increase.
36.	SJCOE - Special Ed County Program	\$ 29,115,862	\$ 32,389,968	\$ (3,274,106)	
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	\$ 1,033,721	\$ -	
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	\$ 63,211	\$ -	
44.	SJCOE Special Ed Taxes	\$ 4,421,048	\$ 4,421,048	\$ -	
45.	Total SELPA Revenues	\$ 50,024,003	\$ 50,024,003	\$ -	

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	2nd Interim AB602	Annual Accrual Aug 2021 AB602	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				
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.	Sub-Total State Aid	\$ 45,602,955	\$ 39,281,859	\$ 6,321,096	
5.	Total SELPA Revenues Estimated	\$ 50,024,003	\$ 43,727,275	\$ 6,296,728	
6.	Special Ed County Program Budget				
7.	Total Special Ed County Program Revenues	\$ 12,419,975	\$ 12,222,569	\$ 197,406	Increase in LCFF 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. Contract savings from distance learning in 5100 & 5800 added back to 21-22 for budgeting purposes.
8.	Total Special Ed County Program Expenditures	\$ (41,535,837)	\$ (35,539,726)	\$ (5,996,111)	
9.	Net Special Ed County Program - Unfunded Costs	\$ (29,115,862)	\$ (23,317,158)	\$ (5,798,705)	
10.	SELPA Funding Factor Determination				
11.	Total Estimated SELPA State Aid Revenues	\$ 45,602,955	\$ 39,281,859	\$ 6,321,096	change due to details above TLC & Insight left the SELPA for 20-21, 21-22 is funded on PPY ADA therefore creating a reserve
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	Subtotal of SELPA Revenues	\$ 45,578,421	\$ 39,257,325	\$ 6,321,096	
14.	Total Unfunded Special Ed County Program Costs	\$ (29,115,862)	\$ (23,317,158)	\$ (5,798,705)	
15.	Charter Decline Adjustment Reserve	\$ (1,033,721)	\$ (890,358)	\$ (143,363)	
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.	SELPA State Aid Revenues Available-Districts	\$ 16,165,627	\$ 15,805,611	\$ 360,016	
21.	SELPA Proration Factor	0.3546772057	0.4026156000	(0.0479384)	
22.	Total Special Education (State Aid & Special Ed Taxes)	2021-22	2020-21	Differences	
23.	LEA Funding	Total SELPA Revenues Estimated	Total SELPA Revenues Estimated	Col C - D	
24.	Banta	\$ 414,093	\$ 404,871	\$ 9,222	If expenditure fall out materializes in 21-22 as in prior years, the amount to Districts will increase.
25.	Escalon	\$ 699,066	\$ 683,498	\$ 15,568	
26.	Jefferson	\$ 526,655	\$ 514,927	\$ 11,728	
27.	Lammersville	\$ 1,371,539	\$ 1,340,994	\$ 30,545	
28.	Lincoln	\$ 2,120,028	\$ 2,072,814	\$ 47,214	
29.	Linden	\$ 536,066	\$ 524,128	\$ 11,938	
30.	Manteca	\$ 5,414,651	\$ 5,294,065	\$ 120,586	
31.	New Jerusalem	\$ 5,702	\$ 5,575	\$ 127	
32.	Ripon	\$ 780,732	\$ 763,345	\$ 17,387	
33.	Tracy	\$ 3,312,678	\$ 3,238,902	\$ 73,776	
34.	SJCOE-Other Programs (COSP/Venture)	\$ 984,417	\$ 962,492	\$ 21,925	
35.	Subtotal LEA Funding	\$ 16,165,627	\$ 15,805,611	\$ 360,016	
36.	SJCOE - Special Ed County Program	\$ 29,115,862	\$ 23,317,158	\$ 5,798,705	
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.	Total SELPA Revenues	\$ 50,024,003	\$ 43,727,275	\$ 6,296,728	

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

Col A	Col B	Col C	Col D	Col E	Col F	Col G
		SJCOE	SJCOE	SJCOE	SJCOE	Difference
Line #	Description ~ Object Code	Prelim Budget AB602	May Budget AB602	1st Interim AB602	2nd Interim AB602	Col F - E
1	County Taxes - Special Education	\$ 4,216,809	\$ 4,322,379	\$ 4,421,048	\$ 4,421,048	\$ -
2	Federal Local Assistance Grant	\$ 768,559	\$ 744,023	\$ 744,023	\$ 887,671	\$ 143,648
3	District's LCFE Transfer	\$ 6,495,073	\$ 6,756,764	\$ 6,808,690	\$ 6,914,441	\$ 105,751
4	Mental Health & District Rentals/SDC	\$ 46,779	\$ 65,386	\$ 65,386	\$ 60,211	\$ (5,175)
5	Food Service	\$ 23,050	\$ -	\$ -	\$ 56,198	\$ 56,198
6	SDC Infant (Form I-50 Funding)	\$ 255,286	\$ 255,286	\$ 265,623	\$ 265,623	\$ -
7	Transfers Out	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ (185,217)	\$ -
8		\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Estimated Special Ed County Program Revenues	\$ 11,620,339	\$ 11,958,621	\$ 12,119,553	\$ 12,419,975	\$ 300,422
10	Teachers Salaries ~ 11xx	\$ 9,615,920	\$ 9,696,582	\$ 10,059,204	\$ 9,850,597	\$ (208,607)
11	Certificated Pupil Support Salaries ~ 12xx	\$ 1,054,078	\$ 1,028,373	\$ 1,096,121	\$ 1,103,484	\$ 7,363
12	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,440,717	\$ 1,441,017	\$ 1,530,399	\$ 1,471,002	\$ (59,397)
13	Instructional Aides Salaries ~ 21xx	\$ 8,881,385	\$ 8,826,581	\$ 8,702,632	\$ 7,173,754	\$ (1,528,878)
14	Classified Support Salaries - M/O ~ 22xx	\$ 268,029	\$ 265,274	\$ 279,805	\$ 282,033	\$ 2,228
15	Supv & Admin Salaries ~ 23xx	\$ 30,993	\$ 30,993	\$ 33,598	\$ 33,598	\$ -
16	Clerical & Office Salaries ~ 24xx	\$ 570,397	\$ 562,990	\$ 604,468	\$ 585,566	\$ (18,902)
17	Other Classified Salaries - LVN's ~ 29xx	\$ 2,620,636	\$ 2,601,844	\$ 2,668,564	\$ 2,565,494	\$ (103,070)
18	Employee Benefits ~ 3xxx	\$ 9,772,681	\$ 9,903,373	\$ 9,705,492	\$ 8,925,612	\$ (779,880)
19	Materials & Supplies ~ 4xxx	\$ 368,314	\$ 360,983	\$ 361,568	\$ 361,468	\$ (100)
20	Travel & Conference ~52xx	\$ 209,679	\$ 208,893	\$ 214,498	\$ 208,984	\$ (5,514)
21	Dues & Memberships ~ 53xx	\$ 2,454	\$ 10,979	\$ 11,277	\$ 10,807	\$ (470)
22	Insurance ~ 54xx	\$ 161,739	\$ 159,331	\$ 157,142	\$ 158,645	\$ 1,503
23	Operations & Housekeeping Services ~ 55xx	\$ 261,707	\$ 261,707	\$ 261,707	\$ 211,707	\$ (50,000)
24	Rentals, Leases & Repair ~ 56xx	\$ 1,033,247	\$ 1,023,966	\$ 1,122,309	\$ 1,134,369	\$ 12,060
25	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
26	Other Services & Operating Expenses ~ 58xx	\$ 1,013,710	\$ 1,013,750	\$ 1,259,103	\$ 1,262,281	\$ 3,178
27	Sub agreements for Services ~ 51xx	\$ 1,933,500	\$ 1,933,500	\$ 2,083,500	\$ 2,083,500	\$ -
28	EIBT Contracts ~ 51xx	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
29	Communications ~ 59xx	\$ 95,387	\$ 107,381	\$ 107,381	\$ 102,813	\$ (4,568)
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	\$ 3,745,646	\$ (239,891)
36	Debt Service ~ 74xx	\$ 10,749	\$ 10,216	\$ 10,216	\$ 9,477	\$ (739)
37	Total Estimated Special Ed County Program Expenditures	\$ 43,552,408	\$ 43,654,561	\$ 44,509,521	\$ 41,535,837	\$ (2,973,684)
38	Total Estimated Unfunded Special Ed County Program Costs	\$ 31,932,069	\$ 31,695,940	\$ 32,389,968	\$ 29,115,862	\$ (3,274,106)
39	Funding Factor	0.2016156460	0.2260975981	0.2828426417	0.3546772057	0.07183

2021-22 SELPA Funding Factor

SELPA Revenues		
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.	Total CY Estimated State Aid SELPA Revenues	\$ 45,602,955
<hr/>		
4.	State Funding Exhibit (SJCOE)	\$ 45,602,955
5.	Difference	\$ -

Funding Factor		Special Ed County Program Reserves	Mid-Year Growth Class Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve	
6.	Total Estimated SELPA Revenues	\$ 45,602,955				
7.	Reserves Beginning Balance		\$ 392,818.59	\$ 249,002.13	\$ 800,000.00	\$ 1,461,826.00
8.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)				
9.	Subtotal of SELPA Revenues	\$ 45,578,421				
10.	Total Unfunded Special Ed County Program Costs	\$ (29,115,862)	\$ -			\$ (29,115,862)
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.	Balance of SELPA Revenues Available for Distribution to Districts	\$ 16,165,627	\$ 456,029.59	\$ 249,002.13	\$ -	\$ 2,495,547.00
18.	SELPA Funding Factor	0.3546772057				

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 0.3546772057
		69,963.64	\$ 657,67953	\$ 238,67715
1.	Banta	1,734.95	\$ 1,141,041	\$ 414,093
2.	Escalon	2,928.92	\$ 1,926,291	\$ 699,066
3.	Jefferson	2,206.56	\$ 1,451,209	\$ 526,655
4.	Lammersville	5,746.42	\$ 3,779,303	\$ 1,371,539
5.	Lincoln	8,882.41	\$ 5,841,779	\$ 2,120,028
6.	Linden	2,245.99	\$ 1,477,142	\$ 536,066
7.	Manteca	22,686.09	\$ 14,920,177	\$ 5,414,651
8.	New Jerusalem	23.89	\$ 15,712	\$ 5,702
9.	Ripon	3,271.08	\$ 2,151,322	\$ 780,732
10.	Tracy	13,879.32	\$ 9,128,145	\$ 3,312,678
11.	SJCOE-Other Programs (COSP/Venture)	4,124.47	\$ 2,712,579	\$ 984,417
12.	Sub-Total LEAs	67,730.10	\$ 44,544,700	\$ 16,165,627
13.	SJCOE-Special Ed County Program	661.77		\$ 29,115,862
14.	Special Ed County Program Reserve			\$ -
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.	Totals	69,963.64	\$ 45,602,955	\$45,602,955
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 2nd Interim AB602	2021-22 May Budget AB602	Difference
ADA and STATEWIDE TARGET and COLA RATES				
SELPA Total ADA	A-1	66,705.82	67,788.65	(1,082.83)
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	(25.3125000000)
Current Year STR	A-10	\$ 715.00	650.31	64.6900000000
FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(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	0.0000
Adjusted Total Base Funding (C2 * C3)	C-3	\$ 50,024,003.00	45,498,133.00	\$ 4,525,870.00
FUNDING ENTITLEMENT				
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
PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31]				
Prior Year Statewide Average PS/RS Rate	E-1	\$ 16.493621614	16.493621614	-
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	\$ 17.161613290	17.161613290	-
Necessary Small SELPA (NSS) PS/RS Apportionment				
NSS ADA Threshold	E-3	0.00	0.00	-
Qualifying NSS ADA Adjustment (If E-3 > A-4 , then E-3 - A-4; else 0)	E-4	0.00	0.00	-
NSS PS/RS Entitlement (E-2 * E-4)	E-5	\$ 0.00	0.00	-
NSS PS/RS Proration Factor	E-6	1.0000000000	1.0000000000	-
NSS PS/RS Apportionment (E-5 * E-6)	E-7	\$ 0.00	0.00	-
PS/RS Apportionment				
PS/RS Entitlement (A-4 * E-2)	E-8	\$ 1,200,689.00	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)
LOW INCIDENCE [EC 56836.22]				
Low Incidence Disabilities PY December Pupil Count	F-1	314.00	314.00	-
Low Incidence Rate	F-2	\$ 3,050.431423052	3,050.431423052	-
Low Incidence Apportionment (F-1 * F-2)	F-3	\$ 957,835.00	957,835.00	-

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2021-22 2nd Interim AB602	2021-22 May Budget AB602	Difference
OUT-OF-HOME CARE [EC 56836.165]				
Out-of-Home Care Apportionment	G-1	\$ 1,139,425.00	1,894,905.00	(755,480.00)
EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [EC 56836.21]				
NPS/LCI Extraordinary Cost Pool Apportionment	H-1	\$ 0	0	-
NSS Mental Health Services Extraordinary Cost Pool Apportionment	H-2	\$ 0	0	-
Total Extraordinary Cost Pool Apportionment (H-1 + H-2)	H-3	\$ -	-	-
ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213]				
Prior Year Funding, NSS with Declining ADA Only	I-1	\$		
Current Year Funding, NSS with Declining ADA Only (D-4 + D-5)	I-2	\$		
Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0)	I-3			
Prior Year SELPA Base Rate	I-4	\$		
Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * 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	\$		
APPORTIONMENT SUMMARY				
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
Items outside of AB602 State Calc being allocating separately from State Funding				
Staff Development Grant (Old Res. 6535)		\$ 24,534.00	24,534.00	-

SELPA ADA Information

	Jun 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*	2nd Interim AB602 ADA**
							Estimated	Estimated
Banta	324.94	338.78	346.70	350.83	315.09	296.66	296.66	198.95
River Island CH #1	437.46	528.66						
Next Generation CH		309.33	395.57	469.97	521.20	540.90	607.50	691.76
River Island Technology Academy							975.20	948.80
Banta CH							20.00	66.63
Escalon	2,592.48	2,538.79	2,497.21	2,486.06	2,569.96	2,605.12	2,605.12	2,424.00
Escalon Charter Academy	149.81	208.51	283.23	329.96	319.88	323.80	323.80	316.00
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	6,632.00
Lincoln	8,851.57	8,737.30	8,693.50	8,609.71	8,468.71	8,433.92	8,434.19	7,762.90
John McCandless CH		180.32	310.88	352.50	399.06	448.49	448.49	406.78
Linden	2,190.41	2,137.57	2,119.33	2,155.28	2,227.99	2,245.99	2,245.99	2,176.41
Manteca	21,965.80	22,029.47	22,176.21	22,417.59	22,390.39	22,567.99	22,687.52	22,613.60
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	3,161.58
Tracy Unified	15,044.00	14,758.10	14,419.04	14,216.98	13,974.39	13,879.32	13,879.32	12,745.09
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	246.91
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	1,694.00
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	1,790.60
Totals	68,815.98	69,544.72	68,849.25	69,823.19	69,420.99	69,963.64	68,772.01	66,705.82
SELPA ADA Growth/Decline	693.58	728.74	(695.47)	973.94	(402.20)	542.65	(1,191.63)	(2,066.19)
Growth/Decline %	1.02%	1.06%	-1.00%	1.41%	-0.58%	0.78%	-1.70%	-3.00%

- 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 2nd Interim, New J and Jefferson used 1st Interim est. ADA

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	2nd Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	\$ 9,850,597
R2	County Taxes - Special Education	\$ 4,421,048	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 1,103,484
R3	Federal Local Assistance Grant	\$ 887,671	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,471,002
R4	District's LCFF Transfer	\$ 6,914,441	E4	Instructional Aides Salaries ~ 21xx	\$ 7,173,754
R5	Mental Health & District Rentals/SDC	\$ 60,211	E5	Classified Support Salaries - M/O ~ 22xx	\$ 282,033
R6	Food Service	\$ 56,198	E6	Supv & Admin Salaries ~ 23xx	\$ 33,598
R7	SDC Infant (Form I-50 Funding)	\$ 265,623	E7	Clerical & Office Salaries ~ 24xx	\$ 585,566
R8	Transfers Out	\$ (185,217)	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 2,565,494
R9			E9	Employee Benefits ~ 3xxx	\$ 8,925,612
R10			E10	Materials & Supplies ~ 4xxx	\$ 361,468
R11			E11	Mileage, Travel & Conference ~52xx	\$ 208,984
R12			E12	Dues & Memberships ~ 53xx	\$ 10,807
R13			E13	Insurance ~ 54xx	\$ 158,645
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 211,707
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 1,134,369
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 1,262,281
R18			E18	Sub-agreements for Services ~ 51xx	\$ 2,083,500
R19			E19	EIBT Contracts ~ 51xx	\$ 160,000
R20			E20	Communications ~ 59xx	\$ 102,813
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	\$ 3,745,646
R27			E27	Debt Service ~ 74xx	\$ 9,477
R28	Total Estimated Program Revenues	\$ 12,419,975	E28	Total Estimated Expenditures	\$ 41,535,837
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					\$ (29,115,862)

Description	2nd Interim AB602
Total Estimated Revenues	\$ 12,419,975
Less Total Estimated Expenditures	\$ (41,535,837)
Estimated Unfunded Cost - County Special Education Program	\$ (29,115,862)
<u>Revenues Added to Cover County Program Unfunded Costs:</u>	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 29,115,862
Total Revenues to Cover Special Ed County Program	\$ 29,115,862

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.	Subtotal Special Ed County Program Reserve	\$ 816,459.88	\$ 330,413.44	\$ 322,471.02	\$ 316,847.42	\$ 746,873.80	\$ 321,289.62	\$ 348,620.55	\$ 392,818.59
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.	Special Ed County Program Reserve Ending Balance - June 30	\$ 318,431.33	\$ 319,636.86	\$ 316,328.25	\$ 323,891.76	\$ 319,738.93	\$ 348,296.16	\$ 392,818.59	\$ 456,029.59
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.	Reserve for mid-year growth classes End Bal	\$ 180,000	\$ 180,000	\$ 180,000	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13
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.	Reserve for NPS/EIBT End Bal	\$ 927,754.04	\$ 927,754.04	\$ 927,754.04	\$ -	\$ -	\$ -	\$ -	\$ -
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.	Reserve for OOHC Contribution Reserve End Bal		\$ 1,200,000.00	\$ 800,000.00	\$ 400,000.00	\$ 2,400,000.00	\$ 1,600,000.00	\$ 800,000.00	\$ -
Reserve for the OOHC Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22									
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.	Reserve for Charter Decline Adjustment End Bal			\$ 521,299.00	\$ 260,649.00	\$ 568,094.00	\$ 571,427.00	\$ 1,461,826.00	\$ 2,495,547.00

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

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

Column A	Column B	Column C	Column D 2021-2022	Column E 2021-2022	Column F 2022-2023	Column G 2023-2024
Line #	Summary Description		First Interim	Second Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	Beginning Balance July 1st		\$ 5,456,777.92	\$ 5,456,777.92	\$ 4,694,931.92	\$ 3,803,726.92
2	Total Revenue		\$ 8,561,667.00	\$ 8,111,947.00	\$ 7,610,986.00	\$ 7,538,511.00
3	TCSJ Expenses		\$ 9,464,601.00	\$ 8,873,793.00	\$ 8,502,191.00	\$ 8,649,052.00
4	Surplus/Deficit		\$ (902,934.00)	\$ (761,846.00)	\$ (891,205.00)	\$ (1,110,541.00)
5	Ending Balance		\$ 4,553,843.92	\$ 4,694,931.92	\$ 3,803,726.92	\$ 2,693,185.92
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		\$ 2,242,474.92	\$ 2,383,562.92	\$ 1,492,357.92	\$ 381,816.92
8	Total Ending Balance with Teach Out Reserve June 30th		\$ 4,553,843.92	\$ 4,694,931.92	\$ 3,803,726.92	\$ 2,693,185.92
9	Detail Object Codes					
10	Beginning Balance		\$ 5,456,777.92	\$ 5,456,777.92	\$ 4,694,931.92	\$ 3,803,726.92
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	\$ 6,319,569.00	\$ 6,319,569.00	\$ 6,022,667.00	\$ 6,022,667.00
15	8660	Interest	\$ 28,323.00	\$ 15,844.00	\$ 15,844.00	\$ 15,844.00
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	\$ 509,716.00	\$ 72,475.00	\$ 72,475.00	\$ -
21	various	Intrepid Grant-5989	\$ 124,059.00	\$ 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	Total Revenue		\$ 8,561,667.00	\$ 8,111,947.00	\$ 7,610,986.00	\$ 7,538,511.00
26	1101/1105	Teacher/Extra/Subs	\$ 1,086,850.00	\$ 1,022,000.00	\$ 892,500.00	\$ 877,500.00
27	1300	Cert Perm	\$ 1,799,110.00	\$ 1,690,917.00	\$ 1,637,008.00	\$ 1,653,841.00
28	1311	Cert Temp	\$ 297,000.00	\$ 280,000.00	\$ 252,000.00	\$ 252,000.00
29	Total 1xxx		\$ 3,182,960.00	\$ 2,992,917.00	\$ 2,781,508.00	\$ 2,783,341.00
30	2206	Class Supp/OT	\$ -	\$ -	\$ -	\$ -
31	2300	Class Supv Perm	\$ 158,910.00	\$ 158,910.00	\$ 155,510.00	\$ 159,667.00
32	2316	Class Supv OT	\$ -	\$ -	\$ -	\$ -
33	2400	Class Perm	\$ 696,425.00	\$ 678,917.00	\$ 658,443.00	\$ 665,079.00
34	2405/2406	Class Temp/OT	\$ 25,000.00	\$ 40,000.00	\$ 25,000.00	\$ 25,000.00
35	2900	Other Class Perm	\$ -	\$ -	\$ -	\$ -
36	2906	Other Class OT/Temp	\$ 1,388,900.00	\$ 1,369,150.00	\$ 1,209,735.00	\$ 1,209,735.00
37	2930	Student Workers	\$ -	\$ -	\$ -	\$ -
38	Total 2xxx		\$ 2,269,235.00	\$ 2,246,977.00	\$ 2,048,688.00	\$ 2,059,481.00
39	3000	Benefits	\$ 1,368,444.00	\$ 1,322,690.00	\$ 1,372,355.00	\$ 1,367,277.00
40	Total 3xxx		\$ 1,368,444.00	\$ 1,322,690.00	\$ 1,372,355.00	\$ 1,367,277.00
41	4200	Books	\$ 30,000.00	\$ 25,000.00	\$ 15,000.00	\$ 15,000.00
42	4310	Materials	\$ 160,273.00	\$ 160,273.00	\$ 151,170.00	\$ 151,170.00
43	4400	Non Cap Equip	\$ 43,677.00	\$ 43,677.00	\$ 39,367.00	\$ 39,367.00
44	Total 4xxx		\$ 233,950.00	\$ 228,950.00	\$ 205,537.00	\$ 205,537.00
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	\$ 7,693.00	\$ 7,904.00	\$ 7,904.00	\$ 7,904.00
48	5600**	Rent/Bldgs. & Repairs	\$ 385,788.00	\$ 385,788.00	\$ 550,924.00	\$ 716,060.00
49	5710	Direct Cost for Interfund Serv.	\$ 128,845.00	\$ 128,845.00	\$ 120,738.00	\$ 121,287.00
50	5800	Contract Services	\$ 768,735.00	\$ 476,235.00	\$ 394,874.00	\$ 350,628.00
51	5900	Postage/Cell/Internet	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
52	Total 5xxx		\$ 1,487,664.00	\$ 1,195,375.00	\$ 1,271,043.00	\$ 1,392,482.00
53	6200	Building Improvements	\$ 43,375.00	\$ 43,375.00	\$ -	\$ -
54	6400	Equipment	\$ 5,513.00	\$ 5,513.00	\$ -	\$ -
55	Total 6xxx		\$ 48,888.00	\$ 48,888.00	\$ -	\$ -
56	7310	Indirect	\$ 873,460.00	\$ 837,996.00	\$ 823,060.00	\$ 840,934.00
57	Total 7xxx		\$ 873,460.00	\$ 837,996.00	\$ 823,060.00	\$ 840,934.00
58	Total Expenses		\$ 9,464,601.00	\$ 8,873,793.00	\$ 8,502,191.00	\$ 8,649,052.00
59	Total Surplus/Deficit		\$ (902,934.00)	\$ (761,846.00)	\$ (891,205.00)	\$ (1,110,541.00)
60	Ending Balance		\$ 4,553,843.92	\$ 4,694,931.92	\$ 3,803,726.92	\$ 2,693,185.92
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>		\$ 189,292.00	\$ 177,476.00	\$ 170,044.00	\$ 172,981.00
64	<i>Amount Above (Below) Target</i>		\$ 2,053,182.92	\$ 2,206,086.92	\$ 1,322,313.92	\$ 208,835.92
65	Total Ending Balance with Teach Out Reserve June 30th		\$ 4,553,843.92	\$ 4,694,931.92	\$ 3,803,726.92	\$ 2,693,185.92

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



Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-9010-5025 **01-9010-5025 **(5808)	CodeStack (Restricted)	Melissa Hulsey	\$26,286.00	8/5/2021	Johnny Arguelles	Contract to provide training during the 2021-2022 Fiscal Year	PO22-01563
Fund 01 01-6500-1050	Special Education (Restricted)	Maxim Healthcare Staffing Services Inc.	\$175,876.00	11/3/2021	Monica Vallerga	Contract to provide LVN services for Special Education Students during the 2021-2022 School Year	PO22-02751
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comprehensive Health (Restricted)	Manteca Unified School District	\$60,000.00	11/9/2021	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2021-2022 Fiscal Year	PO22-02810
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Lodi Unified School District	\$563,820.00	11/16/2021	Manuel Nunez	Contracted educational services for migrant children during the 2021-2022 Fiscal Year	PO22-02883
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Stockton Unified School District	\$709,610.00	11/16/2021	Manuel Nunez	Contracted educational services for migrant children during the 2021-2022 Fiscal Year	PO22-02884
Fund 12 12-9012-7733 *12-9012-7733 *(5100)	Early Childhood Education (Restricted)	Creative Childcare Inc.	\$98,440.00	11/10/2021	Jamie Baiocchi	Cooperative Agreement for the purpose of conducting activities of the California General Child Care Program during the 2021-2022 Fiscal Year	PO22-02982
Fund 12 12-9012-7733 *12-9012-7733 *(5100)	Early Childhood Education (Restricted)	Community Action Partnership of Kern	\$54,540.00	11/10/2021	Jamie Baiocchi	Cooperative Agreement for the purpose of conducting activities of the California General Child Care Program during the 2021-2022 Fiscal Year	PO22-02983
Fund 01 01-9010-5025	CodeStack (Restricted)	Idea to Steer LLC.	\$56,000.00	12/6/2021	Johnny Arguelles	Contract to provide maintenance of existing Ruby and Rails code during the 2021-2022 Fiscal Year	PO22-03080
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	New Era Barber and Cosmetology Apprenticeship Program	\$27,080.00	11/2/2021	Pam Knapp	Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2021-2022 Fiscal Year	PO22-03157
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	TNN Beauty Academy	\$64,992.00	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	PO22-03358



Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	United Food & Commercial Workers Northern California Meat Apprenticeship Committee	\$69,054.00	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	PO22-03359
Fund 12 12-5210-6956 12-5211-6959	Head Start (Restricted)	Acorn Evaluation Inc.	\$60,000.00	1/11/2022	Jamie Baiocchi	Contract to provide program data project analysis during the 2021-2022 Fiscal Year	PO22-03424



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0000-2300-5205	Unrestricted	Dale Wenzel	\$417.47 Daily	\$475.43 Daily	Rob Tipton	Position changed from Program Manager I position in Information Technology to Coordinator IV position in Information Technology. Increase of \$18,017.20.	50593
01-0000-2300-5000 12-9012-2300-7799	Unrestricted	Austin Nogueira	\$404.08 Daily	\$475.43 Daily	Chrissy Lewis	Position changed from Program Manager II position in Business Services to Coordinator IV position in Business Services. Increase of \$22,180.52.	50714
01-0000-2300-5000 12-9012-2300-7799	Unrestricted	Kristie Rose	\$404.08 Daily	\$475.43 Daily	Rachele Tyler	Position changed from Program Manager II position in Business Services to Coordinator IV position in Business Services. Increase of \$23,290.59.	50712
02-9010-1300-6006	Restricted	Girlie Hale	\$507.45 Daily	\$661.31 Daily	Jane Steinkamp	Position changed from Coordinator II position in Educational Services to Division Director position in Educational Services. Increase of \$51,502.02.	49934
01-0000-1300-6810	Unrestricted	Annie Cunial	\$616.81 Daily	\$661.31 Daily	Jane Steinkamp	Position changed from Director II position in Educational Services to Division Director position in Science Technology Engineering Mathematics. Increase of \$13,066.21.	51453
01-0000-2300-5000	Unrestricted	Stephanie Bailey	\$282.88 Daily	\$372.49 Daily	Chrissy Lewis	Position changed from Account Specialist position in Business Services to Program Manager II position in Business Services. Increase of \$13,785.41.	50714
12-5210-1300-6950 12-5210-1300-6955 12-9012-1300-7799	Restricted	Connor Sloan	\$584.24 Daily	\$661.31 Daily	Jane Steinkamp	Position changed from Director II Position in Educational Services to Division Director position in Early Education and Support. Increase of \$21,874.07.	45398
01-9010-2300-5025	Restricted	Kee Her	\$274.62 Daily	\$354.74 Daily	Donna Williamson	Position changed from Systems Specialist position in CodeStack to Program Manager I position in CodeStack. Increase of \$11,247.65.	49704
01-6500-1300-1610 01-3327-1300-2344	Restricted	Enrique Lopez	\$541.52 Daily	\$584.24 Daily	Monica Vallerga	Position changed from Director I position in Special Education to Director II position in Special Education. Increase of \$12,430.41.	52656
01-6500-1100-1020	Restricted	Kyle Lynn	\$137.36 Daily	\$281.19 Daily	Monica Vallerga	Position changed from Instructional Assistant position in Special Education to Teacher position in Special Education. Increase of \$43,240.21.	44936
01-7810-2300-5292 01-7810-2300-5290 01-7810-2300-5291 01-7810-2300-5289	Restricted	Rory Storrs	\$218.03 Daily	\$306.44 Daily	Nicholas Mueller	Position was reclassified from Recycling Supervisor position in Greater Valley Conservation Corps to Project Leader I position in Greater Valley Conservation Corps. Increase of \$16,592.50.	52738
01-9010-2300-5025	Restricted	Dennis Rongo	\$591.85 Daily	\$714.29 Daily	Donna Williamson	Position changed from Director I - Technology position in CodeStack to Principal Engineer position in CodeStack. Increase of \$39,017.84.	52921
01-9010-2300-5025	Restricted	Gary Flores	\$412.92 Daily	\$475.43 Daily	Donna Williamson	Position changed from Program Manager III-Technology position in CodeStack to Coordinator IV position in CodeStack. Increase of \$19,434.37.	49703



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
22" Acrobat HD LCD CCTVw/case	1	1/18/2022
Acrobat Panel w/carrying case	1	1/18/2022
Amigo R2BA Child Receiver	1	1/18/2022
Amigo T30 Transmitter	1	1/18/2022
Chair STEM	1	12/13/2021
Desk Chair	8	11/15/2021
Easy Link Transmitter	1	1/18/2022
Legs of Standup Desk	1	11/15/2021
Portable Acrobat HD Panel w/carrying case	1	1/18/2022
Prodigy Connect 12	2	1/18/2022



2021-22 Second Interim Budget Assumptions

San Joaquin County Office of Education

Certification Page

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on March 16, 2022, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: 

President, Board of Education

Date: March 16, 2022

Signed: 

County Superintendent

Date: March 16, 2022



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 First Interim Totals	Second Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		772.00 ADA	772.00 ADA	772.00 ADA
Estimated P-2 ADA:		678.78 ADA	678.78 ADA	678.78 ADA
Total Change from Prior Period		\$ 621,869	\$ 1,576,312	\$ 1,101,216
Adjusted Budget Amount	\$ 28,542,325	\$ 29,164,194	\$ 30,740,506	\$ 31,841,722
Please describe reason(s) for changes:		Increase in ADA and UPP Percentage Change	COLA and Changes to UPP%	COLA and Changes to UPP%
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
State Revenue (8300-8599):				
COLA % Used for:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 1,550	\$ (276,893)	\$ (420,877)
Total Change from Prior Period		\$ 1,550	\$ (276,893)	\$ (420,877)
Adjusted Budget Amount	\$ 5,536,301	\$ 5,537,851	\$ 5,260,958	\$ 4,840,081
Please describe reason(s) for changes:		\$1,550 Increase in State Lottery	Estimated 5% decrease	Estimated 8% decrease

	2021-22		Second Interim (Unrestricted Only)		Projected (Unrestricted Only)		Projected (Unrestricted Only)
	First Interim		2021-22		2022-23		2023-24
	Totals						
REVENUES Cont.:							
Local Revenue (8600-8799):							
% Incr.(Decr.) included in:		%	\$ -		%	\$ -	-5 %
One time \$ included in:			\$ -			\$ -	\$ -
Plus(Minus) Other \$ changes:			\$ (1,834,039)		\$ (1,293,163)		\$ (1,228,505)
Total Change from Prior Period			\$ (1,834,039)		\$ (1,293,163)		\$ (1,228,505)
Adjusted Budget Amount	\$ 27,697,300		\$ 25,863,261		\$ 24,570,098		\$ 23,341,593
Please describe reason(s) for changes:			(\$187,880) Decrease in Interest		(\$1,293,163) Decrease in Workshops		Estimated 5% decrease
			\$27,845 Increase in Property and Liability				
			\$139,592 Increase in COSP				
			(\$1,377,347) Decrease in Special Ed Transportation				
			(\$437,241) Decrease in Teachers College of San Joaquin Grants				
			\$992 Increase in Misc. Revenues				
Transfers In/Sources (8900-8979):							
Other One time \$ included in:			\$ 17,803		\$ (17,803)		\$ -
Plus(Minus) Other \$ changes:			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ 17,803		\$ (17,803)		\$ -
Adjusted Budget Amount	\$ -		\$ 17,803		\$ -		\$ -
Please describe reason(s) for changes:			\$17,803 Increase in Copier Leases		(\$17,803) Back off prior year one time		N/A

	2021-22	Second Interim (Unrestricted Only)		Projected (Unrestricted Only)		Projected (Unrestricted Only)	
	First Interim	2021-22		2022-23		2023-24	
	Totals						
EXPENSES:							
Object 1XXX:							
		% Increase/(Decrease)		% Increase/(Decrease)		% Increase/(Decrease)	
Step & Column included in:		%	\$	2 %	\$	2 %	\$
Settlement included in:		%	\$	%	\$	%	\$
Other:							
Growth Positions:		FTE	\$	FTE	\$	FTE	\$
One time \$ included in:			\$		\$		\$
Plus(Minus) Other \$ changes:			\$		\$		\$
Total Change from Prior Period			\$		\$		\$
Adjusted Budget Amount	\$ 9,797,551		\$		\$		\$

Please describe reason(s) for changes:

(\$67,922) Deferred/Undeferred Positions (.80 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
(\$176,565) Attrition and Budget Distribution Changes	(\$432,894) Back off Prior Year 1.5% Off	
\$24,800 Subs/Temps	Schedule one-time	
	\$314,200 ELO Distribution Changes one-time	

Object 2XXX:							
		% Increase/(Decrease)		% Increase/(Decrease)		% Increase/(Decrease)	
Step & Column included in:		%	\$	2 %	\$	2 %	\$
Settlement included in:		%	\$	%	\$	%	\$
Other:							
Growth Positions:		3.00 FTE	\$	FTE	\$	FTE	\$
One time \$ included in:			\$		\$		\$
Plus(Minus) Other \$ changes:			\$		\$		\$
Total Change from Prior Period			\$		\$		\$
Adjusted Budget Amount	\$ 18,140,880		\$		\$		\$

Please describe reason(s) for changes:

\$71,435 New Positions (3.0 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
\$59,583 Deferred/Undeferred Positions (2.0 FTE)	(\$719,169) Back off Prior Year 1.5% Off	
(\$36,472) Abolished Positions (.65 FTE)	Schedule one-time	
(\$218,835) Subs/Temps		
(\$301,914) Attrition and Budget Distribution Changes		

	2021-22		Projected (Unrestricted Only)		Projected (Unrestricted Only)	
	First Interim	Second Interim (Unrestricted Only)	Projected (Unrestricted Only)	Projected (Unrestricted Only)	Projected (Unrestricted Only)	Projected (Unrestricted Only)
	Totals	2021-22	2022-23	2022-23	2023-24	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	%	\$ -	%	\$ 173,747	%	\$ 173,275
Increase in Statutory due to Settlement	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ -	%	\$ 717,032	%	\$ 71,253
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (173,775)	%	\$ (289,840)	%	\$ -
Total \$ Change in Statutory		\$ (173,775)		\$ 600,939		\$ 244,528
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ (99,220)	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 20,961	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ (78,259)		\$ -		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ (252,034)		\$ 600,939		\$ 244,528
One time benefit \$ included above:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ (252,034)		\$ 600,939		\$ 244,528
Adjusted Budget Amount	\$ 11,589,660	\$ 11,337,626		\$ 11,938,565		\$ 12,183,093

2021-22	2022-23	2023-24
(\$43,304) Subs/Temps	Estimated Step and Column & Benefit Changes	Estimated Step and Column & Benefit Changes
\$60,960 New, Deferred, Abolished Positions	Employer rate Increase (STRS 16.92% to 19.10%)	Employer rate Increase (PERS 26.10% to 27.10%)
(\$269,690) Attrition and Budget Distributions	Employer rate Increase (PERS 22.91% to 26.10%)	Employer rate Decrease (Unemployment .5% to .2%)

Object 4XXX:			
% Increase(Decrease) included in:	%	\$ -	%
Flat \$ Increase(Decrease) included in:		\$ (27,366)	
One time \$ included in:		\$ -	
Total Change from Prior Period		\$ (27,366)	
Adjusted Budget Amount	\$ 2,600,057	\$ 2,572,691	\$ 2,572,691

Please describe reason(s) for changes:			
(\$1,994) Decrease in Textbooks and Books	N/A		N/A
(\$153,283) Decrease in Materials and Supplies			
\$127,911 Increase in Non-Capitalized Equipment			

	2021-22 First Interim Totals	Second Interim (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% \$ -	8 % \$ 79,850	8 % \$ 86,238
Flat \$ Increase(Decrease) included in:		\$ (489,151)	\$ 534,968	\$ 918,362
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (489,151)	\$ 614,818	\$ 1,004,600
Adjusted Budget Amount	\$ 19,319,548	\$ 18,830,397	\$ 19,445,215	\$ 20,449,815

Please describe reason(s) for changes:

(\$895,676) Decrease in Sub Agreements/Contracted Services

Estimated 8% Increase in Utilities

Estimated 8% Increase in Utilities

(\$62,448) Decrease in Travel/Legal/Dues/Insurance/
Communications/Printing/Postage

Increase in Contracted Services

Increase in Contracted Services

\$39,363 Increase in Utilities

\$2,965 Increase in Inter-fund/Inter-Program Services

\$259,456 Increase in Facility Rents/Leases

\$167,189 Increase in Other Operating Cost

Object 6XXX:

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ (29,975)	\$ (4,107,190)	\$ (2,722,096)
Total Change from Prior Period		\$ (29,975)	\$ (4,107,190)	\$ (2,722,096)
Adjusted Budget Amount	\$ 10,349,124	\$ 10,319,149	\$ 6,211,959	\$ 3,489,863

Please describe reason(s) for changes:

\$220,000 Increase in Venture II Building

(\$4,107,190) Decrease in one-time Building Expenses

Decrease in one-time Building Expenses

(\$200,000) Decrease in Deferred Maintenance

\$17,803 Increase in Capital Leases

\$7,794 Increase in COSP MAA Office Equipment

(\$29,600) Decrease in Nelson Building

(\$44,913) Decrease in Venture Building

(\$1,059) Decrease in Sky Mountain

	2021-22		2021-22		2022-23		2023-24
	First Interim		Second Interim (Unrestricted Only)		Projected (Unrestricted Only)		Projected (Unrestricted Only)
	Totals						
EXPENSES Cont.:							
Other Outgo - Objects 7100-7299, 7400-7499							
% Increase(Decrease) included in:		%	\$ -		%	\$ -	
Flat \$ Increase(Decrease) included in:			\$ (1,616)			\$ (1,007,858)	
One time \$ included in:			\$ -			\$ -	
Total Change from Prior Period			\$ (1,616)			\$ (1,007,858)	
Adjusted Budget Amount	\$ 1,520,579		\$ 1,518,963		\$ 511,105		\$ 496,254
Please describe reason(s) for changes:			(\$1,616) Decrease in Debt Services - Principal and Interest		(\$1,007,858) Decrease in Debt Services - Principal & Interest and QZABs		(\$14,851) Decrease in Debt Services - Principal & Interest and QZABs
Direct Support/Indirect Costs - Objects 7300-7399							
% Increase(Decrease) included in:		%	\$ -		%	\$ -	
Flat \$ Increase(Decrease) included in:			\$ 776,942			\$ (3,920,012)	
One time \$ included in:			\$ -			\$ -	
Total Change from Prior Period			\$ 776,942			\$ (3,920,012)	
Adjusted Budget Amount	\$ (12,022,007)		\$ (11,245,065)		\$ (15,165,077)		\$ (15,175,562)
Please describe reason(s) for changes:			Decrease in Expenses		Increase in Expenses		Increase in Expenses
Other Financing Uses - Objects 7610-7699							
% Increase(Decrease) included in:		%	\$ -		%	\$ -	
Flat \$ Increase(Decrease) included in:			\$ -			\$ -	
One time \$ included in:			\$ -			\$ 309,068	
Total Change from Prior Period			\$ -			\$ 309,068	
Adjusted Budget Amount	\$ 551,468		\$ 551,468		\$ 551,468		\$ 860,536
Please describe reason(s) for changes:			N/A		N/A		Increase in One.Charter Contribution
Total Expenditures & Other Financing Uses	\$ 61,846,860		\$ 61,177,770		\$ 53,066,455		\$ 52,417,230
Please attach additional sheets as necessary.							
Net Increase (Decrease) in Fund Balance	\$ (6,209,483)		\$ (1,033,884)		\$ 8,115,871		\$ 1,695,675



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 First Interim Totals	Second Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
REVENUES:				
LCFF Funding Sources (8010-8099):				
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 4,421,048	\$ 4,421,048	\$ 4,421,048	\$ 4,421,048
Please describe reason(s) for changes:	N/A		N/A	N/A
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ (2,402,561)	\$ (664,544)	\$ (3,125,801)
Plus(Minus) Other \$ changes:		\$ 438,419	\$ -	\$ -
Total Change from Prior Period		\$ (1,964,142)	\$ (664,544)	\$ (3,125,801)
Adjusted Budget Amount	\$ 18,635,523	\$ 16,671,381	\$ 16,006,837	\$ 12,881,036
Please describe reason(s) for changes:		\$109,764 Increase in Local Assistance Grant	(\$1,238,242) ELO one-time	(\$1,133,037) ELO one-time
		\$52,558 Increase in Special Ed Food Service	(\$824,029) ESSER II one-time	(\$1,335,950) ESSER II one-time
		\$68,639 Increase in Title I	\$1,267,413 ESSER III one-time	(\$567,589) ESSER III one-time
		\$201,719 Increase in Special Ed Comprehensive	\$635,296 ESSER III Learning Loss one-time	(\$89,225) ESSER III Learning Loss one-time
		Support and Improvement	(\$504,982) CARES Act ESSER one-time	
		(\$2,505,582) Decrease in ESSER III one-time		
		\$103,021 ESSER II one-time		
		\$1,464 Increase in Title II and Title IV		
		(\$22,344) Decrease in Title III		
		\$38,154 Increase in STOP School Violence		
		(\$11,535) Decrease in DOL Youthbuild		

	2021-22		Projected (Restricted Only)		Projected (Restricted Only)	
	First Interim	Second Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
	Totals	2021-22	2022-23	2022-23	2023-24	2023-24
REVENUE Cont.:						
State Revenue (8300-8599):						
COLA % Used for:		% \$ -	% \$ -	% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ (817)	\$ (18,399,255)	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 436,118	\$ -	\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 435,301	\$ (18,399,255)	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 38,354,449	\$ 38,789,750	\$ 20,390,495	\$ 20,390,495	\$ 20,390,495	\$ 20,390,495

Please describe reason(s) for changes:	\$393,524 Increase in After School Education and Safety	\$817 ELO one-time	N/A
	\$31,744 Increase in Food Service	(\$12,134,121) COE COVID Mitigation one-time	
	\$2,584 Increase in Lottery	(\$1,731,065) Educator Effectiveness one-time	
	\$8,266 Increase in Special Ed - Infant Discretionary Grant	(\$1,783,488) In-Person Instruction one-time	
	(\$817) Decrease in Expanded Learning Opportunity one-time	(\$1,195,923) Sp Ed Dispute Prevention & Resolution one-time	
		(\$710,278) Sp Ed Learning Recovery & Support one-time	
		(\$845,197) One Time AB130 Foster Youth one-time	

REVENUE Cont.:						
Local Revenue (8600-8799):						
% Incr.(Decr.) included in:		% \$ -	-3 % \$ -	% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ -	\$ -	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (2,948,265)	\$ (1,866,279)	\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (2,948,265)	\$ (1,866,279)	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 65,157,580	\$ 62,209,315	\$ 60,343,036	\$ 60,343,036	\$ 60,343,036	\$ 60,343,036

Please describe reason(s) for changes:	(\$3,172,755) Decrease in Special Education	3% Estimated Decrease	N/A
	\$92,229 Increase in Venture Special Education		
	\$30,462 Increase in CTE Expansion		
	\$17,000 Increase in Artist In Schools		
	\$85,000 Increase in CalHOPE Student Support		
	(\$12,479) Decrease in Teachers College of San Joaquin		
	\$12,278 Increase in Misc. Grant Revenues		

	2021-22	2021-22	2022-23	2023-24
	First Interim Totals	Second Interim (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24
<u>Transfers In/Sources (8900-8979):</u>				
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
<u>REVENUE Cont.:</u>				
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM) :		\$ (20,558)	\$ (243,475)	\$ (26,777)
Other One time \$ included in:		\$ (14,325)	\$ (864,564)	\$ 6,503,956
Plus(Minus) Other \$ changes:		\$ (5,664,443)	\$ 58,052	\$ 44,076
Total Change from Prior Period		\$ (5,699,326)	\$ (1,049,987)	\$ 6,521,255
Adjusted Budget Amount	\$ 6,138,549	\$ 439,223	\$ (610,764)	\$ 5,910,491
Please describe reason(s) for changes:		(\$20,558) Decrease in Routine Maintenance & Repair	(\$243,475) Decrease in Routine Maintenance & Repair	(\$26,777) Decrease in Routine Maintenance & Repair
		(\$17,999) Decrease in Educational Programs	\$14,325 CTE Incentive Grant Consortium one-time	\$12,518 Increase in Education Grants
		\$11,816 Increase in Teachers College of San Joaquin	(\$5,098) SJ Valley Air Pollution District one-time	(\$10,369) Decrease in Teachers College of San Joaquin
		Economic Uncertainties	\$7,292 Increase in Education Grants	Economic Uncertainties
		(\$5,658,260) COVID Mitigation Contribution to COSP	\$26,337 Increase in Teachers College of San Joaquin	\$6,545,883 COVID Mitigation Contribution to COSP
		(\$14,325) Decrease in CTE Incentive Grant Consortium	Economic Uncertainties	
			(\$849,368) COVID Mitigation Contribution to COSP	
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ (5,699,326)	\$ (1,049,987)	\$ 6,521,255
Adjusted Budget Amount	\$ 6,138,549	\$ 439,223	\$ (610,764)	\$ 5,910,491
Total Revenues & Other Financing Sources	\$ 132,707,149	\$ 122,530,717	\$ 100,550,652	\$ 103,946,106

	2021-22	Second Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
	First Interim	2021-22	2022-23	2023-24
	Totals			
EXPENSES:				
Object 1XXX:		<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	%	\$ -	2 %	\$ 455,832
Settlement included in:	%	\$ -	%	\$ -
<u>Other:</u>				
Growth Positions:	FTE	\$ -	FTE	\$ -
One time \$ included in:		\$ -		\$ (1,846,996)
Plus(Minus) Other \$ changes:		\$ (789,789)		\$ -
Total Change from Prior Period		\$ (789,789)		\$ (1,391,164)
Adjusted Budget Amount	\$ 23,581,389	\$ 22,791,600	\$ 21,400,436	\$ 20,467,682

Please describe reason(s) for changes:

(\$208,412) Subs/Temps	2% Estimated Step and Column	2% Estimated Step and Column
(\$581,377) Attrition and Budget Distributions	(\$842,435) Back off Prior Year 1.5% Off Schedule one-time	(\$691,969) ELO Distribution Changes one-time
	(\$1,315,962) ELO Distribution Changes one-time	(\$305,011) Special Ed Recovery & Support one-time
	\$251,834 Special Ed Recovery & Support one-time	(\$354,717) ESSER II one-time
	(\$321,360) ESSER II one-time	(\$62,201) ESSER III one-time
	\$441,572 ESSER III one-time	\$414 ESSER III Learning Loss one-time
	\$100,318 ESSER III Learning Loss one-time	\$52,721 Educator Effectiveness one-time
	\$26,632 Educator Effectiveness one-time	
	(\$187,595) Special Ed ELO Instruction Assistant one-time	

	<u>% Increase/(Decrease)</u>	<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 %	\$ 595,548	2 %	\$ 595,275
Settlement included in:	%	\$ -	%	\$ -	%	\$ -
<u>Other:</u>						
Growth Positions:	4.00 FTE	\$ 184,682	FTE	\$ -	FTE	\$ -
One time \$ included in:		\$ -		\$ (609,214)		\$ (418,561)
Plus(Minus) Other \$ changes:		\$ (1,426,236)		\$ -		\$ -
Total Change from Prior Period		\$ (1,241,554)		\$ (13,666)		\$ 176,714
Adjusted Budget Amount	\$ 31,018,964	\$ 29,777,410	\$ 29,763,744	\$ 29,940,458		

Please describe reason(s) for changes:

\$184,682 New Positions (4.0 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
(\$607,311) Subs/Temps	(\$937,183) Back off Prior Year 1.5% Off Schedule one-time	(\$88,167) ELO Distribution Changes one-time
(\$818,925) Attrition and Budget Distribution Changes	\$42,075 ELO Distribution Changes one-time	(\$47,449) Special Ed Recovery & Support one-time
	\$46,057 Special Ed Recovery & Support one-time	(\$22,352) ESSER II one-time
	(\$486,875) ESSER II one-time	(\$179,000) ESSER III one-time
	\$392,669 ESSER III one-time	(\$81,593) ESSER III Learning Loss one-time
	\$334,043 ESSER III Learning Loss one-time	

	2021-22		Projected (Restricted Only)		Projected (Restricted Only)	
	First Interim	Second Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
	Totals	2021-22	2022-23	2022-23	2023-24	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	%	\$ -	%	\$ (328,607)	%	\$ (148,515)
Increase in Statutory due to Settlement	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ -	%	\$ 1,566,180	%	\$ 92,254
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (530,707)	%	\$ -	%	\$ -
Total \$ Change in Statutory		\$ (530,707)		\$ 1,237,573		\$ (56,261)
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ (349,138)	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 12,670	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ (336,468)		\$ -		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ (867,175)		\$ 1,237,573		\$ (56,261)
One time benefit \$ included above:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ (867,175)		\$ 1,237,573		\$ (56,261)
Adjusted Budget Amount	\$ 22,937,753	\$ 22,070,578		\$ 23,308,151		\$ 23,251,890

Please describe changes next page:

	Estimated Step and Column & Benefit Changes	Estimated Step and Column & Benefit Changes
(\$102,450) Subs/Temp		
\$40,131 New, Deferred, Abolished Positions	Employer rate Increase (STRS 16.92% to 19.10%)	Employer rate Increase (PERS 26.10% to 27.10%)
(\$804,856) Attrition and Budget Distributions	Employer rate Increase (PERS 22.91% to 26.10%)	Employer rate Increase (Unemployment .5% to .2%)

Object 4XXX:

% Increase(Decrease) included in:	%	\$ -	%	\$ -	%	\$ -
Flat \$ Increase(Decrease) included in:		\$ (124,231)		\$ -		\$ -
One time \$ included in:		\$ (1,018,044)		\$ (560,571)		\$ (430,445)
Total Change from Prior Period		\$ (1,142,275)		\$ (560,571)		\$ (430,445)
Adjusted Budget Amount	\$ 5,734,854	\$ 4,592,579		\$ 4,032,008		\$ 3,601,563

Please describe reason(s) for changes:

(\$19,424) Decrease in Textbooks and Books	(\$307,582) CARES Act ESSER one-time	(\$54,228) ELO one-time
(\$1,323,714) Decrease in Materials and Supplies	(\$313,474) ELO one-time	(\$250,000) ESSER II one-time
\$200,863 Increase in Non-Capitalized Equipment	\$106,274 ESSER II one-time	(\$126,217) ESSER III one-time
	(\$17,589) ESSER III one-time	
	(\$28,200) AB130 Foster Youth one-time	

	2021-22		Projected (Restricted Only)		Projected (Restricted Only)	
	First Interim	Second Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
	Totals	2021-22	2022-23	2022-23	2023-24	2023-24
EXPENSES Cont.:						
Object 5XXX:						
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (1,467,085)	\$ -	\$ -	\$ -	\$ -
One time \$ included in:		\$ (952,052)	\$ (1,914,919)	\$ (1,914,919)	\$ (365,318)	\$ (365,318)
Total Change from Prior Period		\$ (2,419,137)	\$ (1,914,919)	\$ (1,914,919)	\$ (365,318)	\$ (365,318)
Adjusted Budget Amount	\$ 29,528,453	\$ 27,109,316	\$ 25,194,397	\$ 25,194,397	\$ 24,829,079	\$ 24,829,079

Please describe reason(s) for changes:

(\$507,024) Decrease in Travel/Legal/Dues/Insurance/Communications/Printing/Postage	(\$149,250) CARES Act ESSER one-time	(\$81,426) ELO one-time
(\$61,158) Decrease in Utilities	(\$200,000) Special Ed Recovery & Support one-time	(\$132,577) Special Ed Recovery & Support one-time
(\$924,614) Decrease in Sub Agreements/Contracted Services	(\$124,510) ELO one-time	(\$302,046) ESSER II one-time
\$55,940 Increase in Facility Rents/Leases	(\$1,613,432) In-Person Instruction one-time	(\$36,627) ESSER III one-time
(\$2,965) Decrease in Direct Cost Services	\$126,577 Special Ed Recovery & Support one-time	\$187,358 Educator Effectiveness one-time
(\$952,052) ELO, ESSER II & ESSER III one-time	\$34,878 ESSER II one-time	
(\$27,264) Decrease in Other Operating Expenses	\$67,580 ESSER III one-time	
	(\$24,877) Educator Effectiveness one-time	
	(\$31,885) AB130 Foster Youth one-time	

Object 6XXX:

% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -	\$ -
One time \$ included in:		\$ 17,045	\$ (933,408)	\$ (933,408)	\$ -
Total Change from Prior Period		\$ 17,045	\$ (933,408)	\$ (933,408)	\$ -
Adjusted Budget Amount	\$ 916,363	\$ 933,408	\$ -	\$ -	\$ -

Please describe reason(s) for changes:

(\$3,511) Decrease in CTE Expansion	(\$933,408) Decrease in one-time Building Expenses	N/A
\$29,660 Increase in SELPA Low Incidence		
(\$9,104) Decrease in Equipment		

	2021-22		Projected (Restricted Only)		Projected (Restricted Only)	
	First Interim	Second Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
	Totals	2021-22	2022-23	2022-23	2023-24	2023-24
EXPENSES Cont.:						
Other Outgo - Objects 7100-7299, 7400-7499						
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -	\$ -	\$ -
One time \$ included in:		\$ (1,684)	\$ (30,507)	\$ (30,507)	\$ (19,359)	\$ (19,359)
Total Change from Prior Period		\$ (1,684)	\$ (30,507)	\$ (30,507)	\$ (19,359)	\$ (19,359)
Adjusted Budget Amount	\$ 80,299	\$ 78,615	\$ 48,108	\$ 48,108	\$ 28,749	\$ 28,749
Please describe reason(s) for changes:		(\$1,684) Decrease in Debt Services - Principal and Interest	(\$30,507) Decrease in Debt Services - Principal & Interest	(\$30,507) Decrease in Debt Services - Principal & Interest	(\$19,359) Decrease in Debt Services - Principal & Interest	(\$19,359) Decrease in Debt Services - Principal & Interest
Direct Support/Indirect Costs - Objects 7300-7399						
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -	\$ -	\$ -
One time \$ included in:		\$ (627,974)	\$ (550,940)	\$ (550,940)	\$ 10,485	\$ 10,485
Total Change from Prior Period		\$ (627,974)	\$ (550,940)	\$ (550,940)	\$ 10,485	\$ 10,485
Adjusted Budget Amount	\$ 10,051,023	\$ 9,423,049	\$ 8,872,109	\$ 8,872,109	\$ 8,882,594	\$ 8,882,594
Please describe reason(s) for changes:		Increase in Expenses	Increase in Expenses	Increase in Expenses	Decrease in Expenses	Decrease in Expenses
Other Financing Uses - Objects 7610-7699						
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 171,000	\$ 171,000	\$ 171,000	\$ 171,000	\$ 171,000	\$ 171,000
Please describe reason(s) for changes:		N/A	N/A	N/A	N/A	N/A
Total Expenditures & Other Financing Uses	\$ 124,020,098	\$ 116,947,555	\$ 112,789,953	\$ 112,789,953	\$ 111,173,015	\$ 111,173,015
Please attach additional sheets as necessary.						
Net Increase (Decrease) in Fund Balance		\$ 5,583,162	\$ (12,239,301)	\$ (12,239,301)	\$ (7,226,909)	\$ (7,226,909)



2021-22 Second Interim Budget Assumptions

San Joaquin County Office of Education
Components of Ending Fund Balance

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

	Second Interim		Projected		Projected	
	2021-22		2022-23		2023-24	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 107,172,203	\$ 38,406,818				
ENDING FUND BALANCE	\$ 106,138,319	\$ 43,989,980	\$ 114,254,190	\$ 31,750,679	\$ 115,949,865	\$ 24,523,770
COMPONENTS OF ENDING FUND BALANCE:						
<u>Reserved Amounts</u>	<u>Must Agree to Components of Fund Balance Form 01 pg 2</u>					
Revolving Cash	9711 29,241	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Stores	9712 -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	9713 -	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve (EC 42124)	9730 -	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted Balances	9740 -	\$ 43,989,980	\$ -	\$ 31,750,679	\$ -	\$ 24,523,770
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9789 3,562,507	\$ -	\$ 3,317,128	\$ -	\$ 3,231,805	\$ -
Total Other Designations	9780 85,120,464	\$ -	\$ 86,187,525	\$ -	\$ 83,187,525	\$ -
Undesignated/Unappropriated	9790 17,426,107	\$ -	\$ 24,719,537	\$ 0	\$ 29,500,535	\$ 0

Please attach additional sheets as necessary.

Prepared By:

Terrell Martinez, Division Director, COE Business Services

Chief Business Official Signature or DUSD 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				
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	30,617,755.00	29,164,194.00	23,108,840.62	29,164,194.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	192,640.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,218,616.00	5,537,851.00	3,349,501.79	5,537,851.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,607,965.00	25,863,261.00	12,161,306.54	25,863,261.00	0.00	0.0%
5) TOTAL, REVENUES			59,444,336.00	60,565,306.00	38,812,288.95	60,565,306.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,183,854.00	9,577,864.00	5,592,956.66	9,577,864.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,086,336.00	17,714,677.00	9,814,371.32	17,714,677.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,381,952.00	11,337,626.00	6,155,933.80	11,337,626.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,657,543.00	2,572,691.00	726,506.98	2,572,691.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,823,997.00	18,830,397.00	8,244,759.94	18,830,397.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,122,387.00	10,319,149.00	6,693,778.70	10,319,149.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	515,125.00	1,518,963.00	1,154,162.30	1,518,963.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,088,206.00)	(11,245,065.00)	(3,985,012.67)	(11,245,065.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			52,682,988.00	60,626,302.00	34,397,457.03	60,626,302.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,761,348.00	(60,996.00)	4,414,831.92	(60,996.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	17,803.00	17,801.19	17,803.00	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)	(439,223.00)	14,325.20	(439,223.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,207,844.00)	(972,888.00)	32,126.39	(972,888.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			553,504.00	(1,033,884.00)	4,446,958.31	(1,033,884.00)		
F. FUND BALANCE, RESERVES								
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	106,138,319.00		106,138,319.01		
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	85,120,464.00		85,120,463.87		
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		225,000.00				
Buildings	0000	9780		7,994,744.00				
CodeStack & Ed-Join	0000	9780		2,663,375.00				
Apprenticeship	0000	9780		2,521,489.00				
Deferred Maintenance	0000	9780		8,626,519.00				
Education Services	0000	9780		364,579.00				
Mandated Costs	0000	9780		3,090,802.00				
Misc. Ending Balances & Reserves	0000	9780		59,019,504.00				
Unrestricted Lottery	1100	9780		614,450.00				
QZABs	0000	9780				2.00		
Court/Community Schools	0000	9780				225,000.00		
Buildings	0000	9780				7,994,744.00		
CodeStack & Ed-Join	0000	9780				2,663,375.00		
Apprenticeship	0000	9780				2,521,489.00		
Deferred Maintenance	0000	9780				8,626,519.00		
Education Services	0000	9780				364,579.00		
Mandated Costs	0000	9780				3,090,802.00		
Misc. Ending Balances & Reserves	0000	9780				59,019,504.12		
Unrestricted Lottery	1100	9780				614,449.75		

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	3,562,507.00		3,562,507.00		
Unassigned/Unappropriated Amount		9790	19,599,364.00	17,426,107.00		17,426,106.99		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,683,885.00	15,919,006.00	12,124,784.73	15,919,006.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,974,874.00	1,854,600.00	3,537,252.00	1,854,600.00	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	30,424.22	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	6,512,080.18	12,218,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	597,550.00	626,815.00	608,158.11	626,815.00	0.00	0.0%
Prior Years' Taxes		8043	6,634.00	480.00	14,851.72	480.00	0.00	0.0%
Supplemental Taxes		8044	226,289.00	395,982.00	281,289.66	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	34,477,543.00	23,108,840.62	34,477,543.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,925,108.00	962,299.00	0.00	962,299.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,974,874.00)	(1,854,600.00)	0.00	(1,854,600.00)	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	29,164,194.00	23,108,840.62	29,164,194.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
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	192,640.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	192,640.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	4,547,822.00	4,774,087.00	2,864,452.00	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	234,818.00	260,931.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	278,992.00	373,629.00	158,554.35	373,629.00	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	91,677.44	129,204.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,218,616.00	5,537,851.00	3,349,501.79	5,537,851.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	11,028.00	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	1,561,423.85	3,094,400.00	0.00	0.0%
Interest		8660	840,969.00	644,845.00	306,982.27	644,845.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,515,624.00	2,794,981.00	1,915,234.75	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	10,793,341.00	7,032,248.78	10,793,341.00	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	(8,660.12)	0.00	0.00	0.0%
Tuition		8710	8,861,299.00	8,517,794.00	1,336,177.00	8,517,794.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,607,965.00	25,863,261.00	12,161,306.54	25,863,261.00	0.00	0.0%
TOTAL, REVENUES			59,444,336.00	60,565,306.00	38,812,288.95	60,565,306.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,447,849.00	5,720,956.00	3,197,583.80	5,720,956.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	76,926.00	82,311.00	49,620.46	82,311.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,659,079.00	3,764,597.00	2,336,377.40	3,764,597.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	10,000.00	9,375.00	10,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,183,854.00	9,577,864.00	5,592,956.66	9,577,864.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,621,369.00	1,427,510.00	636,658.37	1,427,510.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,558,078.00	7,238,914.00	4,165,608.65	7,238,914.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,887,012.00	7,993,565.00	4,474,635.54	7,993,565.00	0.00	0.0%
Other Classified Salaries		2900	1,019,877.00	1,054,688.00	537,468.76	1,054,688.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,086,336.00	17,714,677.00	9,814,371.32	17,714,677.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,471,202.00	1,614,535.00	833,856.30	1,614,535.00	0.00	0.0%
PERS		3201-3202	3,708,295.00	3,655,636.00	1,952,650.89	3,655,636.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,341,991.00	1,389,013.00	755,089.69	1,389,013.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,544,988.00	3,552,663.00	1,990,461.49	3,552,663.00	0.00	0.0%
Unemployment Insurance		3501-3502	337,516.00	147,186.00	64,985.38	147,186.00	0.00	0.0%
Workers' Compensation		3601-3602	471,065.00	467,554.00	263,960.96	467,554.00	0.00	0.0%
OPEB, Allocated		3701-3702	130,338.00	135,715.00	78,104.38	135,715.00	0.00	0.0%
OPEB, Active Employees		3751-3752	367,249.00	363,930.00	195,599.27	363,930.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,308.00	11,394.00	21,225.44	11,394.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,381,952.00	11,337,626.00	6,155,933.80	11,337,626.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	23,642.00	44,733.00	2,354.99	44,733.00	0.00	0.0%
Materials and Supplies		4300	1,288,937.00	1,970,313.00	579,621.93	1,970,313.00	0.00	0.0%
Noncapitalized Equipment		4400	344,964.00	550,645.00	140,927.63	550,645.00	0.00	0.0%
Food		4700	0.00	7,000.00	3,602.43	7,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,657,543.00	2,572,691.00	726,506.98	2,572,691.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,430,087.00	5,316,515.00	2,303,270.75	5,316,515.00	0.00	0.0%
Travel and Conferences		5200	352,151.00	328,726.00	102,409.60	328,726.00	0.00	0.0%
Dues and Memberships		5300	112,361.00	129,013.00	104,936.89	129,013.00	0.00	0.0%
Insurance		5400-5450	357,671.00	313,166.00	627,625.20	313,166.00	0.00	0.0%
Operations and Housekeeping Services		5500	931,360.00	998,124.00	498,927.15	998,124.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,940,379.00	3,413,806.00	1,095,874.16	3,413,806.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,979,060.00)	(2,258,445.00)	(94,810.60)	(2,258,445.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(4,000.00)	(2,992.55)	(4,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,838,198.00	9,269,881.00	3,449,376.89	9,269,881.00	0.00	0.0%
Communications		5900	840,850.00	1,323,611.00	160,142.45	1,323,611.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,823,997.00	18,830,397.00	8,244,759.94	18,830,397.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	61,370.00	1,115,974.00	816,331.84	1,115,974.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,844,927.00	8,903,274.00	5,725,693.16	8,903,274.00	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	184,901.00	70,608.70	184,901.00	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%
TOTAL, CAPITAL OUTLAY			5,122,387.00	10,319,149.00	6,693,778.70	10,319,149.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	75,647.00	74,733.00	37,010.19	74,733.00	0.00	0.0%
Other Debt Service - Principal		7439	439,478.00	1,444,230.00	1,117,152.11	1,444,230.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			515,125.00	1,518,963.00	1,154,162.30	1,518,963.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(8,495,261.00)	(9,423,049.00)	(3,460,514.72)	(9,423,049.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,592,945.00)	(1,822,016.00)	(524,497.95)	(1,822,016.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,088,206.00)	(11,245,065.00)	(3,985,012.67)	(11,245,065.00)	0.00	0.0%
TOTAL, EXPENDITURES			52,682,988.00	60,626,302.00	34,397,457.03	60,626,302.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	17,803.00	17,801.19	17,803.00	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	17,803.00	17,801.19	17,803.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,083,784.00)	(6,287,835.00)	0.00	(6,287,835.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	200,485.00	5,848,612.00	14,325.20	5,848,612.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,883,299.00)	(439,223.00)	14,325.20	(439,223.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,207,844.00)	(972,888.00)	32,126.39	(972,888.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,322,379.00	4,421,048.00	0.00	4,421,048.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,449,050.00	16,671,381.00	4,654,766.23	16,671,381.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,683,812.00	38,789,750.00	23,060,165.45	38,789,750.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,147,261.00	62,209,315.00	36,055,793.84	62,209,315.00	0.00	0.0%
5) TOTAL, REVENUES			105,602,502.00	122,091,494.00	63,770,725.52	122,091,494.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,700,410.00	22,791,600.00	12,522,206.36	22,791,600.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,254,338.00	29,777,410.00	15,103,861.00	29,777,410.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,979,331.00	22,070,578.00	9,916,322.86	22,070,578.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,541,518.00	4,592,579.00	1,563,528.75	4,592,579.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,655,378.00	27,109,316.00	7,169,497.91	27,109,316.00	0.00	0.0%
6) Capital Outlay		6000-6999	191,002.00	933,408.00	480,174.97	933,408.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	80,298.00	78,615.00	47,472.68	78,615.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,495,261.00	9,423,049.00	3,460,514.72	9,423,049.00	0.00	0.0%
9) TOTAL, EXPENDITURES			106,897,536.00	116,776,555.00	50,263,579.25	116,776,555.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,295,034.00)	5,314,939.00	13,507,146.27	5,314,939.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	162,000.00	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	439,223.00	(14,325.20)	439,223.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,721,299.00	268,223.00	(14,325.20)	268,223.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,426,265.00	5,583,162.00	13,492,821.07	5,583,162.00		
F. FUND BALANCE, RESERVES								
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	43,989,980.00		43,989,980.30		
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	43,989,980.00		43,989,980.30		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,486,738.00	1,596,502.00	0.00	1,596,502.00	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	187,558.00	64,236.63	187,558.00	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	1,210,195.00	662,529.29	1,210,195.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	360,459.00	423,942.00	136,430.01	423,942.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	63,907.00	58,655.00	14,697.00	58,655.00	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	44,989.00	35,754.34	44,989.00	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							
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	5,760,743.00	6,366,874.00	2,029,937.03	6,366,874.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	20,000.00	(23,089.00)	20,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,515,927.00	5,671,059.00	1,734,270.93	5,671,059.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,449,050.00	16,671,381.00	4,654,766.23	16,671,381.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	4,053,431.00	3,297,949.00	2,483,059.00	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	146,092.00	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	41,744.00	21,262.51	41,744.00	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	148,596.00	(2,979.41)	148,596.00	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	3,347,410.00	6,731.06	3,347,410.00	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	193,907.62	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	31,327,930.00	20,197,767.47	31,327,930.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,683,812.00	38,789,750.00	23,060,165.45	38,789,750.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	252,126.00	252,126.00	615,769.29	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	15,844.00	7,922.00	15,844.00	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	457,165.00	248,334.53	457,165.00	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	24,243,011.00	11,219,062.02	24,243,011.00	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	6,987,027.00	4,112,582.00	6,987,027.00	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	30,227,142.00	19,852,124.00	30,227,142.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			63,147,261.00	62,209,315.00	36,055,793.84	62,209,315.00	0.00	0.0%
TOTAL, REVENUES			105,602,502.00	122,091,494.00	63,770,725.52	122,091,494.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,844,109.00	13,880,699.00	7,533,999.76	13,880,699.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,699,115.00	1,833,982.00	1,099,445.00	1,833,982.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,088,786.00	7,008,519.00	3,874,316.60	7,008,519.00	0.00	0.0%
Other Certificated Salaries		1900	68,400.00	68,400.00	14,445.00	68,400.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,700,410.00	22,791,600.00	12,522,206.36	22,791,600.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,715,203.00	8,232,340.00	4,400,822.23	8,232,340.00	0.00	0.0%
Classified Support Salaries		2200	938,362.00	1,029,768.00	431,998.18	1,029,768.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,375,170.00	5,301,925.00	2,582,761.07	5,301,925.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,855,197.00	6,238,404.00	3,130,676.90	6,238,404.00	0.00	0.0%
Other Classified Salaries		2900	8,370,406.00	8,974,973.00	4,557,602.62	8,974,973.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,254,338.00	29,777,410.00	15,103,861.00	29,777,410.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,369,527.00	5,634,922.00	1,634,148.51	5,634,922.00	0.00	0.0%
PERS		3201-3202	5,957,765.00	6,033,933.00	2,965,342.14	6,033,933.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,477,736.00	2,634,046.00	1,309,874.12	2,634,046.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,813,493.00	5,725,594.00	2,957,490.20	5,725,594.00	0.00	0.0%
Unemployment Insurance		3501-3502	612,862.00	285,202.00	139,147.13	285,202.00	0.00	0.0%
Workers' Compensation		3601-3602	895,429.00	902,465.00	473,308.19	902,465.00	0.00	0.0%
OPEB, Allocated		3701-3702	249,806.00	264,936.00	141,146.51	264,936.00	0.00	0.0%
OPEB, Active Employees		3751-3752	602,713.00	589,469.00	295,840.05	589,469.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	11.00	26.01	11.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,979,331.00	22,070,578.00	9,916,322.86	22,070,578.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	59,028.00	36,046.00	0.00	36,046.00	0.00	0.0%
Books and Other Reference Materials		4200	116,639.00	248,222.00	135,468.97	248,222.00	0.00	0.0%
Materials and Supplies		4300	2,502,309.00	3,067,748.00	806,042.32	3,067,748.00	0.00	0.0%
Noncapitalized Equipment		4400	823,542.00	1,197,563.00	609,376.71	1,197,563.00	0.00	0.0%
Food		4700	40,000.00	43,000.00	12,640.75	43,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,541,518.00	4,592,579.00	1,563,528.75	4,592,579.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,143,630.00	8,138,588.00	1,971,872.99	8,138,588.00	0.00	0.0%
Travel and Conferences		5200	770,319.00	1,184,409.00	277,219.91	1,184,409.00	0.00	0.0%
Dues and Memberships		5300	84,365.00	91,956.00	41,433.83	91,956.00	0.00	0.0%
Insurance		5400-5450	184,785.00	183,761.00	0.00	183,761.00	0.00	0.0%
Operations and Housekeeping Services		5500	450,398.00	392,357.00	152,047.51	392,357.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,520,970.00	3,264,124.00	1,768,769.51	3,264,124.00	0.00	0.0%
Transfers of Direct Costs		5710	1,979,060.00	2,258,445.00	94,810.60	2,258,445.00	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	11,187,925.00	2,724,232.49	11,187,925.00	0.00	0.0%
Communications		5900	343,690.00	391,962.00	139,111.07	391,962.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,655,378.00	27,109,316.00	7,169,497.91	27,109,316.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	89,287.00	392,090.00	135,257.15	392,090.00	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	541,318.00	344,917.82	541,318.00	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%
TOTAL, CAPITAL OUTLAY			191,002.00	933,408.00	480,174.97	933,408.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	9,726.00	9,434.00	5,648.26	9,434.00	0.00	0.0%
Other Debt Service - Principal		7439	70,572.00	69,181.00	41,824.42	69,181.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,298.00	78,615.00	47,472.68	78,615.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	8,495,261.00	9,423,049.00	3,460,514.72	9,423,049.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,495,261.00	9,423,049.00	3,460,514.72	9,423,049.00	0.00	0.0%
TOTAL, EXPENDITURES			106,897,536.00	116,776,555.00	50,263,579.25	116,776,555.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	162,000.00	171,000.00	0.00	171,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,000.00	171,000.00	0.00	171,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,083,784.00	6,287,835.00	0.00	6,287,835.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(200,485.00)	(5,848,612.00)	(14,325.20)	(5,848,612.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,883,299.00	439,223.00	(14,325.20)	439,223.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,721,299.00	268,223.00	(14,325.20)	268,223.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	34,940,134.00	33,585,242.00	23,108,840.62	33,585,242.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,449,050.00	16,671,381.00	4,847,406.23	16,671,381.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,902,428.00	44,327,601.00	26,409,667.24	44,327,601.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,755,226.00	88,072,576.00	48,217,100.38	88,072,576.00	0.00	0.0%
5) TOTAL, REVENUES			165,046,838.00	182,656,800.00	102,583,014.47	182,656,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,884,264.00	32,369,464.00	18,115,163.02	32,369,464.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,340,674.00	47,492,087.00	24,918,232.32	47,492,087.00	0.00	0.0%
3) Employee Benefits		3000-3999	33,361,283.00	33,408,204.00	16,072,256.66	33,408,204.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,199,061.00	7,165,270.00	2,290,035.73	7,165,270.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,479,375.00	45,939,713.00	15,414,257.85	45,939,713.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,313,389.00	11,252,557.00	7,173,953.67	11,252,557.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	595,423.00	1,597,578.00	1,201,634.98	1,597,578.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,592,945.00)	(1,822,016.00)	(524,497.95)	(1,822,016.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			159,580,524.00	177,402,857.00	84,661,036.28	177,402,857.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,466,314.00	5,253,943.00	17,921,978.19	5,253,943.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	17,803.00	17,801.19	17,803.00	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)	(704,665.00)	17,801.19	(704,665.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,979,769.00	4,549,278.00	17,939,779.38	4,549,278.00		
F. FUND BALANCE, RESERVES								
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	150,128,299.00		150,128,299.31		
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	43,989,980.00		43,989,980.30		
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	85,120,464.00		85,120,463.87		
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		225,000.00				
Buildings	0000	9780		7,994,744.00				
CodeStack & Ed-Join	0000	9780		2,663,375.00				
Apprenticeship	0000	9780		2,521,489.00				
Deferred Maintenance	0000	9780		8,626,519.00				
Education Services	0000	9780		364,579.00				
Mandated Costs	0000	9780		3,090,802.00				
Misc. Ending Balances & Reserves	0000	9780		59,019,504.00				
Unrestricted Lottery	1100	9780		614,450.00				
QZABs	0000	9780				2.00		
Court/Community Schools	0000	9780				225,000.00		
Buildings	0000	9780				7,994,744.00		
CodeStack & Ed-Join	0000	9780				2,663,375.00		
Apprenticeship	0000	9780				2,521,489.00		
Deferred Maintenance	0000	9780				8,626,519.00		
Education Services	0000	9780				364,579.00		
Mandated Costs	0000	9780				3,090,802.00		
Misc. Ending Balances & Reserves	0000	9780				59,019,504.12		
Unrestricted Lottery	1100	9780				614,449.75		

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	3,562,507.00		3,562,507.00		
Unassigned/Unappropriated Amount		9790	19,599,364.00	17,426,107.00		17,426,106.99		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,683,885.00	15,919,006.00	12,124,784.73	15,919,006.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,974,874.00	1,854,600.00	3,537,252.00	1,854,600.00	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	30,424.22	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	6,512,080.18	12,218,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	597,550.00	626,815.00	608,158.11	626,815.00	0.00	0.0%
Prior Years' Taxes		8043	6,634.00	480.00	14,851.72	480.00	0.00	0.0%
Supplemental Taxes		8044	226,289.00	395,982.00	281,289.66	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	34,477,543.00	23,108,840.62	34,477,543.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,925,108.00	962,299.00	0.00	962,299.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(2,974,874.00)	(1,854,600.00)	0.00	(1,854,600.00)	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	33,585,242.00	23,108,840.62	33,585,242.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,486,738.00	1,596,502.00	0.00	1,596,502.00	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	187,558.00	64,236.63	187,558.00	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	1,210,195.00	662,529.29	1,210,195.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	360,459.00	423,942.00	136,430.01	423,942.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	63,907.00	58,655.00	14,697.00	58,655.00	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	44,989.00	35,754.34	44,989.00	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	6,366,874.00	2,029,937.03	6,366,874.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	20,000.00	(23,089.00)	20,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,515,927.00	5,671,059.00	1,926,910.93	5,671,059.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,449,050.00	16,671,381.00	4,847,406.23	16,671,381.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,053,431.00	3,297,949.00	2,483,059.00	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	3,010,544.00	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	41,744.00	21,262.51	41,744.00	0.00	0.0%
Mandated Costs Reimbursements		8550	260,931.00	260,931.00	234,818.00	260,931.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	370,129.00	522,225.00	155,574.94	522,225.00	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	3,347,410.00	6,731.06	3,347,410.00	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	193,907.62	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	31,457,134.00	20,289,444.91	31,457,134.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,902,428.00	44,327,601.00	26,409,667.24	44,327,601.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	252,126.00	252,126.00	615,769.29	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	1,561,423.85	3,094,400.00	0.00	0.0%
Interest		8660	869,292.00	660,689.00	314,904.27	660,689.00	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	3,252,146.00	2,163,569.28	3,252,146.00	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	35,036,352.00	18,251,310.80	35,036,352.00	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	(8,660.12)	0.00	0.00	0.0%
Tuition		8710	15,694,831.00	15,504,821.00	5,448,759.00	15,504,821.00	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	30,227,142.00	19,852,124.00	30,227,142.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,755,226.00	88,072,576.00	48,217,100.38	88,072,576.00	0.00	0.0%
TOTAL, REVENUES			165,046,838.00	182,656,800.00	102,583,014.47	182,656,800.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,291,958.00	19,601,655.00	10,731,583.56	19,601,655.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,776,041.00	1,916,293.00	1,149,065.46	1,916,293.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,747,865.00	10,773,116.00	6,210,694.00	10,773,116.00	0.00	0.0%
Other Certificated Salaries		1900	68,400.00	78,400.00	23,820.00	78,400.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			30,884,264.00	32,369,464.00	18,115,163.02	32,369,464.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,715,203.00	8,232,340.00	4,400,822.23	8,232,340.00	0.00	0.0%
Classified Support Salaries		2200	2,559,731.00	2,457,278.00	1,068,656.55	2,457,278.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,933,248.00	12,540,839.00	6,748,369.72	12,540,839.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,742,209.00	14,231,969.00	7,605,312.44	14,231,969.00	0.00	0.0%
Other Classified Salaries		2900	9,390,283.00	10,029,661.00	5,095,071.38	10,029,661.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,340,674.00	47,492,087.00	24,918,232.32	47,492,087.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,840,729.00	7,249,457.00	2,468,004.81	7,249,457.00	0.00	0.0%
PERS		3201-3202	9,666,060.00	9,689,569.00	4,917,993.03	9,689,569.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,819,727.00	4,023,059.00	2,064,963.81	4,023,059.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,358,481.00	9,278,257.00	4,947,951.69	9,278,257.00	0.00	0.0%
Unemployment Insurance		3501-3502	950,378.00	432,388.00	204,132.51	432,388.00	0.00	0.0%
Workers' Compensation		3601-3602	1,366,494.00	1,370,019.00	737,269.15	1,370,019.00	0.00	0.0%
OPEB, Allocated		3701-3702	380,144.00	400,651.00	219,250.89	400,651.00	0.00	0.0%
OPEB, Active Employees		3751-3752	969,962.00	953,399.00	491,439.32	953,399.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,308.00	11,405.00	21,251.45	11,405.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,361,283.00	33,408,204.00	16,072,256.66	33,408,204.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	59,028.00	36,046.00	0.00	36,046.00	0.00	0.0%
Books and Other Reference Materials		4200	140,281.00	292,955.00	137,823.96	292,955.00	0.00	0.0%
Materials and Supplies		4300	3,791,246.00	5,038,061.00	1,385,664.25	5,038,061.00	0.00	0.0%
Noncapitalized Equipment		4400	1,168,506.00	1,748,208.00	750,304.34	1,748,208.00	0.00	0.0%
Food		4700	40,000.00	50,000.00	16,243.18	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,199,061.00	7,165,270.00	2,290,035.73	7,165,270.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,573,717.00	13,455,103.00	4,275,143.74	13,455,103.00	0.00	0.0%
Travel and Conferences		5200	1,122,470.00	1,513,135.00	379,629.51	1,513,135.00	0.00	0.0%
Dues and Memberships		5300	196,726.00	220,969.00	146,370.72	220,969.00	0.00	0.0%
Insurance		5400-5450	542,456.00	496,927.00	627,625.20	496,927.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,381,758.00	1,390,481.00	650,974.66	1,390,481.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,461,349.00	6,677,930.00	2,864,643.67	6,677,930.00	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	(2,992.55)	11,789.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,000,570.00	20,457,806.00	6,173,609.38	20,457,806.00	0.00	0.0%
Communications		5900	1,184,540.00	1,715,573.00	299,253.52	1,715,573.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,479,375.00	45,939,713.00	15,414,257.85	45,939,713.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	61,370.00	1,115,974.00	816,331.84	1,115,974.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,934,214.00	9,295,364.00	5,860,950.31	9,295,364.00	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	726,219.00	415,526.52	726,219.00	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%
TOTAL, CAPITAL OUTLAY			5,313,389.00	11,252,557.00	7,173,953.67	11,252,557.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	85,373.00	84,167.00	42,658.45	84,167.00	0.00	0.0%
Other Debt Service - Principal		7439	510,050.00	1,513,411.00	1,158,976.53	1,513,411.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			595,423.00	1,597,578.00	1,201,634.98	1,597,578.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,592,945.00)	(1,822,016.00)	(524,497.95)	(1,822,016.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,592,945.00)	(1,822,016.00)	(524,497.95)	(1,822,016.00)	0.00	0.0%
TOTAL, EXPENDITURES			159,580,524.00	177,402,857.00	84,661,036.28	177,402,857.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	17,803.00	17,801.19	17,803.00	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	17,803.00	17,801.19	17,803.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(486,545.00)	(704,665.00)	17,801.19	(704,665.00)	0.00	0.0%

		2021-22
Resource	Description	Projected Year Totals
6266	Educator Effectiveness, FY 2021-22	1,510,121.00
6300	Lottery: Instructional Materials	803,852.44
6355	Direct Support Professional Training Program	34,715.08
6500	Special Education	20,765,702.99
6512	Special Ed: Mental Health Services	34,057.68
6536	Special Ed: Dispute Prevention and Dispute	974,843.00
6537	Special Ed: Learning Recovery Support	630,421.00
6546	Mental Health-Related Services	475,930.89
7085	Learning Communities for School Success P	0.11
7311	Classified School Employee Professional De	72,218.00
7425	Expanded Learning Opportunities (ELO) Gra	74,337.12
7426	Expanded Learning Opportunities (ELO) Gra	6,503,956.48
9010	Other Restricted Local	12,109,824.51
Total, Restricted Balance		43,989,980.30

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)
A. REVENUES								
1) LCFF Sources		8010-8099	29,231,862.00	28,634,002.00	12,935,220.00	28,634,002.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,965,474.00	3,375,247.00	790,616.37	3,375,247.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,634,534.00	2,157,740.00	663,577.95	2,157,740.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,253.00	179,710.00	102,963.27	179,710.00	0.00	0.0%
5) TOTAL, REVENUES			33,985,123.00	34,346,699.00	14,492,377.59	34,346,699.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,333,180.00	11,222,721.00	6,305,966.01	11,222,721.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,444,668.00	3,788,866.00	2,101,050.29	3,788,866.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,963,015.00	6,749,635.00	3,141,890.13	6,749,635.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,155,974.00	1,491,855.00	589,509.02	1,491,855.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,260,838.00	11,363,848.00	4,234,893.79	11,363,848.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,000.00	538,310.00	12,671.72	538,310.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,685.00	26,767.00	12,822.50	26,767.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	61,427.00	340,315.00	77,132.35	340,315.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,265,787.00	35,522,317.00	16,475,935.81	35,522,317.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			719,336.00	(1,175,618.00)	(1,983,558.22)	(1,175,618.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			881,336.00	(1,004,618.00)	(1,983,558.22)	(1,004,618.00)		
F. FUND BALANCE, RESERVES								
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	8,003,702.00		8,003,702.64		
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	590,684.00		590,683.89		
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	7,413,018.00		7,413,018.75		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	19,023,648.00	16,616,365.00	9,602,732.00	16,616,365.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,138,385.00	6,759,225.00	3,322,503.00	6,759,225.00	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	892,301.00	0.00	892,301.00	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	4,366,111.00	9,985.00	4,366,111.00	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			29,231,862.00	28,634,002.00	12,935,220.00	28,634,002.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	345,772.00	351,448.00	351,448.00	351,448.00	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	68,101.24	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	2,844,239.00	371,067.13	2,844,239.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,965,474.00	3,375,247.00	790,616.37	3,375,247.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	101,879.00	103,882.00	103,882.00	103,882.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	532,008.00	573,597.00	176,099.95	573,597.00	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	1,480,261.00	383,596.00	1,480,261.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,634,534.00	2,157,740.00	663,577.95	2,157,740.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,253.00	35,722.00	17,861.00	35,722.00	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	143,988.00	85,102.27	143,988.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			153,253.00	179,710.00	102,963.27	179,710.00	0.00	0.0%
TOTAL, REVENUES			33,985,123.00	34,346,699.00	14,492,377.59	34,346,699.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,831,476.00	9,889,461.00	5,537,409.11	9,889,461.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	363,683.00	227,775.00	97,424.59	227,775.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,138,021.00	1,105,485.00	671,132.31	1,105,485.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,333,180.00	11,222,721.00	6,305,966.01	11,222,721.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	107,907.00	150,968.00	84,218.00	150,968.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	520,459.00	602,395.00	359,357.50	602,395.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,728,888.00	1,748,388.00	983,907.33	1,748,388.00	0.00	0.0%
Other Classified Salaries		2900	1,087,414.00	1,287,115.00	673,567.46	1,287,115.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,444,668.00	3,788,866.00	2,101,050.29	3,788,866.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,744,631.00	2,751,492.00	964,090.62	2,751,492.00	0.00	0.0%
PERS		3201-3202	841,614.00	855,937.00	454,001.78	855,937.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	430,905.00	457,608.00	252,952.03	457,608.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,194,893.00	2,062,333.00	1,131,516.67	2,062,333.00	0.00	0.0%
Unemployment Insurance		3501-3502	182,046.00	75,215.00	42,069.04	75,215.00	0.00	0.0%
Workers' Compensation		3601-3602	264,892.00	257,221.00	143,995.22	257,221.00	0.00	0.0%
OPEB, Allocated		3701-3702	73,892.00	75,096.00	42,034.46	75,096.00	0.00	0.0%
OPEB, Active Employees		3751-3752	230,142.00	214,733.00	111,230.31	214,733.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,963,015.00	6,749,635.00	3,141,890.13	6,749,635.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	226,642.00	183,511.86	226,642.00	0.00	0.0%
Materials and Supplies		4300	865,834.00	1,025,402.00	340,358.76	1,025,402.00	0.00	0.0%
Noncapitalized Equipment		4400	195,458.00	239,811.00	65,638.40	239,811.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,155,974.00	1,491,855.00	589,509.02	1,491,855.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	92,900.00	97,272.00	36,608.56	97,272.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	92,898.00	23,151.40	92,898.00	0.00	0.0%
Dues and Memberships		5300	22,544.00	26,684.00	9,795.21	26,684.00	0.00	0.0%
Insurance		5400-5450	163,387.00	155,146.00	1,678.00	155,146.00	0.00	0.0%
Operations and Housekeeping Services		5500	667,635.00	663,283.00	360,482.74	663,283.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,355,514.00	3,382,518.00	1,600,808.04	3,382,518.00	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)	2,992.55	(11,789.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,750,734.00	6,760,038.00	2,142,339.30	6,760,038.00	0.00	0.0%
Communications		5900	221,413.00	197,798.00	57,037.99	197,798.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,260,838.00	11,363,848.00	4,234,893.79	11,363,848.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	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	67,414.00	12,671.72	67,414.00	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%
TOTAL, CAPITAL OUTLAY			20,000.00	538,310.00	12,671.72	538,310.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,097.00	3,108.00	1,487.73	3,108.00	0.00	0.0%
Other Debt Service - Principal		7439	23,588.00	23,659.00	11,334.77	23,659.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,685.00	26,767.00	12,822.50	26,767.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	61,427.00	340,315.00	77,132.35	340,315.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,427.00	340,315.00	77,132.35	340,315.00	0.00	0.0%
TOTAL, EXPENDITURES			33,265,787.00	35,522,317.00	16,475,935.81	35,522,317.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	162,000.00	171,000.00	0.00	171,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			162,000.00	171,000.00	0.00	171,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			162,000.00	171,000.00	0.00	171,000.00		

Resource	Description	2021/22 Projected Year Totals
6266	Educator Effectiveness, FY 2021-22	443,535.00
6300	Lottery: Instructional Materials	120,186.81
7425	Expanded Learning Opportunities (ELO) Grant	1.85
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessi	4,687.00
9010	Other Restricted Local	22,273.23
Total, Restricted Balance		<u>590,683.89</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,193,161.00	12,571,318.00	0.00	12,571,318.00	0.00	0.0%
3) Other State Revenue		8300-8599	45,680,868.00	55,672,183.00	32,947,453.00	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	68,243,501.00	32,947,453.00	68,243,501.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	57,874,029.00	68,243,501.00	32,947,453.00	68,243,501.00	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	68,243,501.00	32,947,453.00	68,243,501.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	12,193,161.00	12,571,318.00	0.00	12,571,318.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,193,161.00	12,571,318.00	0.00	12,571,318.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	41,175,754.00	45,602,955.00	25,222,012.00	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%
TOTAL, OTHER STATE REVENUE			45,680,868.00	55,672,183.00	32,947,453.00	55,672,183.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			57,874,029.00	68,243,501.00	32,947,453.00	68,243,501.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	13,752,971.00	18,966,868.00	5,745,850.00	18,966,868.00	0.00	0.0%
To County Offices		7212	2,945,304.00	3,673,678.00	1,979,591.00	3,673,678.00	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	16,182,997.00	5,716,969.00	16,182,997.00	0.00	0.0%
To County Offices	6500	7222	31,854,192.00	29,419,958.00	19,505,043.00	29,419,958.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			57,874,029.00	68,243,501.00	32,947,453.00	68,243,501.00	0.00	0.0%
TOTAL, EXPENDITURES			57,874,029.00	68,243,501.00	32,947,453.00	68,243,501.00		

Resource	Description	2021/22 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	195,624.00	105,300.00	67,004.00	105,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	8,811.00	539.97	8,811.00	0.00	0.0%
5) TOTAL, REVENUES			207,624.00	114,111.00	67,543.97	114,111.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	222,049.00	238,261.00	127,472.60	238,261.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,044.00	48,439.00	31,397.45	48,439.00	0.00	0.0%
3) Employee Benefits		3000-3999	127,308.00	138,533.00	65,555.99	138,533.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,481.00	79,544.00	830.70	79,544.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,276.00	38,700.00	8,862.87	38,700.00	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	878.88	1,759.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,716.00	51,110.00	20,578.03	51,110.00	0.00	0.0%
9) TOTAL, EXPENDITURES			460,631.00	654,680.00	255,576.52	654,680.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(253,007.00)	(540,569.00)	(188,032.55)	(540,569.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(60,639.00)	(188,032.55)	(60,639.00)		
F. FUND BALANCE, RESERVES								
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	0.00		0.05		
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			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	0.00		(0.10)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	174,252.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	18,934.00	37,868.00	18,934.00	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	29,136.00	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%
TOTAL, OTHER STATE REVENUE			195,624.00	105,300.00	67,004.00	105,300.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	179.00	(133.00)	179.00	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	672.97	8,632.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	8,811.00	539.97	8,811.00	0.00	0.0%
TOTAL, REVENUES			207,624.00	114,111.00	67,543.97	114,111.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	194,320.00	208,608.00	109,595.22	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	17,877.38	29,653.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			222,049.00	238,261.00	127,472.60	238,261.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,933.00	16,981.00	10,242.36	16,981.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,111.00	31,458.00	21,155.09	31,458.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,044.00	48,439.00	31,397.45	48,439.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	56,722.00	60,610.00	20,671.82	60,610.00	0.00	0.0%
PERS		3201-3202	7,570.00	10,501.00	6,595.95	10,501.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,643.00	7,026.00	4,175.86	7,026.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	43,785.00	47,564.00	27,204.12	47,564.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,139.00	1,588.00	794.75	1,588.00	0.00	0.0%
Workers' Compensation		3601-3602	4,573.00	4,929.00	2,721.20	4,929.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,315.00	1,475.00	794.31	1,475.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,561.00	4,840.00	2,597.98	4,840.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			127,308.00	138,533.00	65,555.99	138,533.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,481.00	64,252.00	188.69	64,252.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,292.00	642.01	15,292.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,481.00	79,544.00	830.70	79,544.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	592.00	0.00	592.00	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	1,291.98	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	20,366.00	6,165.00	20,366.00	0.00	0.0%
Communications		5900	12,896.00	12,896.00	1,405.89	12,896.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,276.00	38,700.00	8,862.87	38,700.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	58,334.00	0.00	58,334.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	192.00	193.00	96.24	193.00	0.00	0.0%
Other Debt Service - Principal		7439	1,565.00	1,566.00	782.64	1,566.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,757.00	1,759.00	878.88	1,759.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	41,716.00	51,110.00	20,578.03	51,110.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,716.00	51,110.00	20,578.03	51,110.00	0.00	0.0%
TOTAL, EXPENDITURES			460,631.00	654,680.00	255,576.52	654,680.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	253,007.00	479,930.00	0.00	479,930.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			253,007.00	479,930.00	0.00	479,930.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			253,007.00	479,930.00	0.00	479,930.00		

Resource	Description	2021/22 Projected Year Totals
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)
A. REVENUES								
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	50,786,334.00	13,838,772.58	50,786,334.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,527,962.00	16,197,142.00	8,622,510.55	16,197,142.00	0.00	0.0%
4) Other Local Revenue		8600-8799	457,607.00	435,091.00	107,472.80	435,091.00	0.00	0.0%
5) TOTAL, REVENUES			65,101,924.00	67,418,567.00	22,568,755.93	67,418,567.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,952,897.00	2,264,139.00	1,106,399.64	2,264,139.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,188,849.00	3,384,436.00	1,935,249.71	3,384,436.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,537,964.00	2,675,606.00	1,293,457.11	2,675,606.00	0.00	0.0%
4) Books and Supplies		4000-4999	369,353.00	249,383.00	42,319.61	249,383.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,222,068.00	55,836,838.00	14,828,560.55	55,836,838.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,412,470.00	1,673,666.00	1,659,323.76	1,673,666.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,349.00	6,443.00	2,157.05	6,443.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,489,802.00	1,430,591.00	426,787.57	1,430,591.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,180,752.00	67,521,102.00	21,294,255.00	67,521,102.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,828.00)	(102,535.00)	1,274,500.93	(102,535.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,290.00)	(30,997.00)	1,274,500.93	(30,997.00)		
F. FUND BALANCE, RESERVES								
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	2,743,687.00		2,743,686.75		
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			2,038,365.00	2,702,196.00		2,702,195.49		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	49,116,355.00	50,786,334.00	13,838,772.58	50,786,334.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,116,355.00	50,786,334.00	13,838,772.58	50,786,334.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	12,172,462.00	12,814,681.00	7,640,728.00	12,814,681.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,355,500.00	3,382,461.00	981,782.55	3,382,461.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,527,962.00	16,197,142.00	8,622,510.55	16,197,142.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	32,910.00	9,200.00	7,768.00	9,200.00	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	99,704.80	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%
TOTAL, OTHER LOCAL REVENUE			457,607.00	435,091.00	107,472.80	435,091.00	0.00	0.0%
TOTAL, REVENUES			65,101,924.00	67,418,567.00	22,568,755.93	67,418,567.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,952,897.00	2,264,139.00	1,106,399.64	2,264,139.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,952,897.00	2,264,139.00	1,106,399.64	2,264,139.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,851,308.00	1,911,616.00	1,125,010.56	1,911,616.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	779,909.00	854,474.00	454,731.41	854,474.00	0.00	0.0%
Other Classified Salaries		2900	557,632.00	618,346.00	355,507.74	618,346.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,188,849.00	3,384,436.00	1,935,249.71	3,384,436.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	468,847.00	503,043.00	164,701.57	503,043.00	0.00	0.0%
PERS		3201-3202	756,373.00	795,307.00	419,573.23	795,307.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	265,139.00	289,810.00	158,400.01	289,810.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	783,370.00	836,679.00	423,590.11	836,679.00	0.00	0.0%
Unemployment Insurance		3501-3502	63,497.00	39,505.00	15,321.85	39,505.00	0.00	0.0%
Workers' Compensation		3601-3602	92,232.00	97,032.00	52,099.02	97,032.00	0.00	0.0%
OPEB, Allocated		3701-3702	25,728.00	28,714.00	15,209.25	28,714.00	0.00	0.0%
OPEB, Active Employees		3751-3752	82,778.00	85,516.00	44,562.07	85,516.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,537,964.00	2,675,606.00	1,293,457.11	2,675,606.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,617.00	23,212.00	8,135.43	23,212.00	0.00	0.0%
Materials and Supplies		4300	254,694.00	191,949.00	26,975.48	191,949.00	0.00	0.0%
Noncapitalized Equipment		4400	99,042.00	34,222.00	7,208.70	34,222.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			369,353.00	249,383.00	42,319.61	249,383.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	45,505,783.00	47,945,718.00	14,235,639.83	47,945,718.00	0.00	0.0%
Travel and Conferences		5200	90,379.00	77,865.00	19,899.95	77,865.00	0.00	0.0%
Dues and Memberships		5300	37,313.00	18,686.00	10,202.99	18,686.00	0.00	0.0%
Insurance		5400-5450	43,124.00	42,305.00	0.00	42,305.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,598.00	51,893.00	12,976.65	51,893.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	517,640.00	375,348.00	111,066.38	375,348.00	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	7,268,922.00	420,862.97	7,268,922.00	0.00	0.0%
Communications		5900	63,128.00	56,101.00	17,911.78	56,101.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,222,068.00	55,836,838.00	14,828,560.55	55,836,838.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,172,470.00	1,433,666.00	1,298,303.60	1,433,666.00	0.00	0.0%
Equipment		6400	240,000.00	240,000.00	361,020.16	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%
TOTAL, CAPITAL OUTLAY			2,412,470.00	1,673,666.00	1,659,323.76	1,673,666.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,059.00	936.00	198.47	936.00	0.00	0.0%
Other Debt Service - Principal		7439	6,290.00	5,507.00	1,958.58	5,507.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,349.00	6,443.00	2,157.05	6,443.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,489,802.00	1,430,591.00	426,787.57	1,430,591.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,489,802.00	1,430,591.00	426,787.57	1,430,591.00	0.00	0.0%
TOTAL, EXPENDITURES			65,180,752.00	67,521,102.00	21,294,255.00	67,521,102.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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%
(a) TOTAL, INTERFUND TRANSFERS IN			71,538.00	71,538.00	0.00	71,538.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			71,538.00	71,538.00	0.00	71,538.00		

Resource	Description	2021/22 Projected Year Totals
5058	Child Development: Coronavirus Response and Relief Suppl	394,281.75
6130	Child Development: Center-Based Reserve Account	2,120,332.56
9010	Other Restricted Local	187,581.18
Total, Restricted Balance		<u>2,702,195.49</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,767,985.00	1,768,694.00	934,765.76	1,768,694.00	0.00	0.0%
5) TOTAL, REVENUES			1,767,985.00	1,768,694.00	934,765.76	1,768,694.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	667,581.00	938,544.00	502,818.47	938,544.00	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	938,544.00	502,818.47	938,544.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,100,404.00	830,150.00	431,947.29	830,150.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,100,404.00	830,150.00	431,947.29	830,150.00		
F. NET POSITION								
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	3,052,904.00		3,052,904.76		
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	2,987,957.00		2,987,957.46		
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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,254.00	7,278.00	3,639.00	7,278.00	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	1,761,416.00	931,126.76	1,761,416.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,767,985.00	1,768,694.00	934,765.76	1,768,694.00	0.00	0.0%
TOTAL, REVENUES			1,767,985.00	1,768,694.00	934,765.76	1,768,694.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	667,581.00	938,544.00	502,818.47	938,544.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			667,581.00	938,544.00	502,818.47	938,544.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			667,581.00	938,544.00	502,818.47	938,544.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	2,987,957.46
Total, Restricted Net Position		<u>2,987,957.46</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Resource	Description	2021/22 Projected Year Totals
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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	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	722.00	638.57	722.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	856.00	772.00	678.78	772.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	183.00	259.00	259.00	259.00	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	2.81	2.81	2.81	0.00	0%
d. Special Education Extended Year	44.19	44.19	44.19	44.19	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	844.77	920.77	920.77	920.77	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,700.77	1,692.77	1,599.55	1,692.77	0.00	0%
4. Adults in Correctional Facilities	80.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	144,912.18	144,802.39	144,802.39	144,802.39	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	100.00	85.00	74.10	85.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	100.00	85.00	74.10	85.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,459.61	2,369.60	2,369.60	2,369.60	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	2,459.61	2,369.60	2,369.60	2,369.60	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,559.61	2,454.60	2,443.70	2,454.60	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,559.61	2,454.60	2,443.70	2,454.60	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			121,609,849.96	118,398,110.41	123,060,055.47	141,856,848.94	136,859,775.93	135,280,204.45	163,806,664.05	164,115,052.34	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019	Principal Apportionment	1,081,944.00	1,081,944.00	3,716,126.00	1,947,500.00	1,947,500.00	1,472,022.73	4,415,000.00	758,844.25	
	8020-8079	Property Taxes	216,422.83				13,038.95	7,186,917.89	30,424.22		
	8080-8099	Miscellaneous Funds									
	8100-8299	Federal Revenue	26,749.45	173,689.75	577,236.03	(99,982.36)	218,484.69	2,661,162.50	1,290,066.17	185,413.00	
	8300-8599	Other State Revenue	352,814.17	892,865.83	8,496,738.99	(2,025,454.72)	1,460,485.14	14,619,477.58	2,612,740.25	(121,437.00)	
	8600-8799	Other Local Revenue	1,781,838.46	3,752,865.75	12,703,025.10	6,302,490.30	5,715,356.81	9,844,443.27	8,117,080.69	3,646,419.00	
	8910-8929	Interfund Transfers In									
	8930-8979	All Other Financing Sources						32,126.39	(14,325.20)		
TOTAL RECEIPTS			3,459,768.91	5,901,365.33	25,493,126.12	6,124,553.22	9,354,865.59	35,816,150.36	16,450,986.13	4,469,239.25	
C. DISBURSEMENTS											
	1000-1999	Certificated Salaries	1,021,800.68	3,181,537.33	2,415,382.00	3,798,073.62	2,524,390.26	2,531,228.73	2,642,750.40	2,593,814.00	
	2000-2999	Classified Salaries	2,270,987.92	4,144,772.98	3,271,539.62	4,995,962.57	3,391,674.74	3,325,310.31	3,517,984.18	4,070,146.00	
	3000-3999	Employee Benefits	1,503,507.85	2,599,940.19	2,296,589.45	2,586,986.83	2,356,002.04	2,339,366.06	2,389,864.24	2,738,977.00	
	4000-4999	Books and Supplies	23,135.77	354,147.04	309,481.75	376,666.92	309,804.65	277,961.39	638,838.21	540,468.00	
	5000-5999	Services	1,651,575.13	1,414,859.48	1,810,024.03	2,144,592.34	2,666,901.33	1,908,629.84	3,817,675.70	3,830,205.00	
	6000-6599	Capital Outlay	806,980.36	1,334,862.12	984,918.92	1,557,679.62	1,308,621.84	511,176.07	669,714.74	173,255.00	
	7000-7499	Other Outgo	(31,317.78)	(39,214.14)	1,071,174.08	(103,590.39)	(36,562.99)	(138,095.69)	(45,256.06)	740,910.00	
	7600-7629	Interfund Transfers Out									
	7630-7699	All Other Financing Uses									
TOTAL DISBURSEMENTS			7,246,669.93	12,990,905.00	12,159,109.85	15,356,371.51	12,520,831.87	10,755,576.71	13,631,571.41	14,687,775.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	Cash Not In Treasury			975,923.22	(758.85)					
	9200-9299	Accounts Receivable	7,075,327.05	12,807,455.45	3,889,691.23	4,846,210.16	1,182,108.49	4,180,644.33	(3,003,381.53)		
	9310	Due From Other Funds			4,973,184.70						
	9320	Stores									
	9330	Prepaid Expenditures									
	9340	Other Current Assets									
	9490	Deferred Outflows of Resources									
SUBTOTAL			0.00	7,075,327.05	12,807,455.45	9,838,799.15	4,845,451.31	1,182,108.49	4,180,644.33	(3,003,381.53)	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	Accounts Payable	6,500,165.58	1,055,970.72	(76,994.45)	610,706.03	(404,286.31)	714,758.38	(492,355.10)		
	9610	Due To Other Funds			2,389,916.69						
	9640	Current Loans									
	9650	Unearned Revenues									
	9690	Deferred Inflows of Resources			2,063,099.71						
SUBTOTAL			0.00	6,500,165.58	1,055,970.72	4,376,021.95	610,706.03	(404,286.31)	714,758.38	(492,355.10)	0.00
<u>Nonoperating</u>											
	9910	Suspense Clearing									
TOTAL BALANCE SHEET ITEMS			0.00	575,161.47	11,751,484.73	5,462,777.20	4,234,745.28	1,586,394.80	3,465,885.95	(2,511,026.43)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,211,739.55)	4,661,945.06	18,796,793.47	(4,997,073.01)	(1,579,571.48)	28,526,459.60	308,388.29	(10,218,535.75)	
F. ENDING CASH (A + E)			118,398,110.41	123,060,055.47	141,856,848.94	136,859,775.93	135,280,204.45	163,806,664.05	164,115,052.34	153,896,516.59	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		153,896,516.59	140,990,679.84	146,883,631.04	136,872,023.29				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,423,965.25	(1,827,763.75)	793,205.25	963,318.27			17,773,606.00	17,773,606.00
Property Taxes	8020-8079		5,314,222.00	12,346.00	3,930,564.00			16,703,935.89	16,703,937.00
Miscellaneous Funds	8080-8099				(892,299.89)			(892,299.89)	(892,301.00)
Federal Revenue	8100-8299	138,910.00	2,217,632.00	438,379.00	8,843,640.77			16,671,381.00	16,671,381.00
Other State Revenue	8300-8599	2,560,585.00	3,696,707.00	2,448,860.00	9,333,218.76			44,327,601.00	44,327,601.00
Other Local Revenue	8600-8799	(2,491,484.00)	11,241,629.95	4,708,074.00	22,750,836.67			88,072,576.00	88,072,576.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979		1.00		0.81			17,803.00	17,803.00
TOTAL RECEIPTS		1,631,976.25	20,642,428.20	8,400,864.25	44,929,279.39	0.00	0.00	182,674,603.00	182,674,603.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,669,358.00	2,641,133.00	2,673,903.00	3,676,092.98			32,369,464.00	32,369,464.00
Classified Salaries	2000-2999	4,219,008.00	4,288,474.00	4,363,476.00	5,632,750.68			47,492,087.00	47,492,087.00
Employee Benefits	3000-3999	2,769,389.00	2,766,335.00	2,894,745.00	6,166,501.34			33,408,204.00	33,408,204.00
Books and Supplies	4000-4999	504,923.00	501,311.00	718,556.00	2,609,976.27			7,165,270.00	7,165,270.00
Services	5000-5999	4,518,782.00	4,285,384.00	5,765,092.00	12,125,992.15			45,939,713.00	45,939,713.00
Capital Outlay	6000-6599	440,875.00	609,672.00	572,530.00	2,282,271.33			11,252,557.00	11,252,557.00
Other Outgo	7000-7499	(584,522.00)	(342,832.00)	1,424,170.00	(2,139,301.03)			(224,438.00)	(224,438.00)
Interfund Transfers Out	7600-7629				722,468.00			722,468.00	722,468.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		14,537,813.00	14,749,477.00	18,412,472.00	31,076,751.72	0.00	0.00	178,125,325.00	178,125,325.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							975,164.37	
Accounts Receivable	9200-9299							30,978,055.18	
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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	36,926,404.25	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							7,907,964.85	
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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	12,360,981.25	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	24,565,423.00	
E. NET INCREASE/DECREASE (B - C + D)									
		(12,905,836.75)	5,892,951.20	(10,011,607.75)	13,852,527.67	0.00	0.00	29,114,701.00	4,549,278.00
F. ENDING CASH (A + E)									
		140,990,679.84	146,883,631.04	136,872,023.29	150,724,550.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								150,724,550.96	

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: _____

3/16/2022

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: _____

3/14/2022

Signed: _____

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Terrell Martinez

Telephone: 209-468-4824

Title: Division Director, County Business Services

E-mail: tmartinez@sjcoe.net

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	29,164,194.00	5.40%	30,740,506.00	3.58%	31,841,722.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,537,851.00	-5.00%	5,260,958.00	-8.00%	4,840,081.00
4. Other Local Revenues	8600-8799	25,863,261.00	-5.00%	24,570,098.00	-5.00%	23,341,593.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	17,803.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(439,223.00)	-239.06%	610,764.00	-1067.72%	(5,910,491.00)
6. Total (Sum lines A1 thru A5c)		60,143,886.00	1.73%	61,182,326.00	-11.55%	54,112,905.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,577,864.00		9,650,727.00
b. Step & Column Adjustment				191,557.00		193,015.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(118,694.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,577,864.00	0.76%	9,650,727.00	2.00%	9,843,742.00
2. Classified Salaries						
a. Base Salaries				17,714,677.00		17,349,802.00
b. Step & Column Adjustment				354,294.00		346,996.00
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	17,714,677.00	-2.06%	17,349,802.00	2.00%	17,696,798.00
3. Employee Benefits	3000-3999	11,337,626.00	5.30%	11,938,565.00	2.05%	12,183,093.00
4. Books and Supplies	4000-4999	2,572,691.00	0.00%	2,572,691.00	0.00%	2,572,691.00
5. Services and Other Operating Expenditures	5000-5999	18,830,397.00	3.27%	19,445,215.00	5.17%	20,449,815.00
6. Capital Outlay	6000-6999	10,319,149.00	-39.80%	6,211,959.00	-43.82%	3,489,863.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,518,963.00	-66.35%	511,105.00	-2.91%	496,254.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,245,065.00)	34.86%	(15,165,077.00)	0.07%	(15,175,562.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	551,468.00	0.00%	551,468.00	56.04%	860,536.00
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)		61,177,770.00	-13.26%	53,066,455.00	-1.22%	52,417,230.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,033,884.00)		8,115,871.00		1,695,675.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		107,172,203.01		106,138,319.01		114,254,190.01
2. Ending Fund Balance (Sum lines C and D1)		106,138,319.01		114,254,190.01		115,949,865.01
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	85,120,463.87		86,187,524.87		83,187,524.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,562,507.00		3,317,128.00		3,231,805.00
2. Unassigned/Unappropriated	9790	17,426,106.99		24,719,537.14		29,500,535.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		106,138,319.01		114,254,190.01		115,949,865.01

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)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,562,507.00		3,317,128.00		3,231,805.00
c. Unassigned/Unappropriated	9790	17,426,106.99		24,719,537.14		29,500,535.14
(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)						
		20,988,613.99		28,036,665.14		32,732,340.14
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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	16,671,381.00	-3.99%	16,006,837.00	-19.53%	12,881,036.00
3. Other State Revenues	8300-8599	38,789,750.00	-47.43%	20,390,495.00	0.00%	20,390,495.00
4. Other Local Revenues	8600-8799	62,209,315.00	-3.00%	60,343,036.00	0.00%	60,343,036.00
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	439,223.00	-239.06%	(610,764.00)	-1067.72%	5,910,491.00
6. Total (Sum lines A1 thru A5c)		122,530,717.00	-17.94%	100,550,652.00	3.38%	103,946,106.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,791,600.00		21,400,436.00
b. Step & Column Adjustment				455,832.00		428,009.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,846,996.00)		(1,360,763.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,791,600.00	-6.10%	21,400,436.00	-4.36%	20,467,682.00
2. Classified Salaries						
a. Base Salaries				29,777,410.00		29,763,744.00
b. Step & Column Adjustment				595,548.00		595,275.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(609,214.00)		(418,561.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,777,410.00	-0.05%	29,763,744.00	0.59%	29,940,458.00
3. Employee Benefits	3000-3999	22,070,578.00	5.61%	23,308,151.00	-0.24%	23,251,890.00
4. Books and Supplies	4000-4999	4,592,579.00	-12.21%	4,032,008.00	-10.68%	3,601,563.00
5. Services and Other Operating Expenditures	5000-5999	27,109,316.00	-7.06%	25,194,397.00	-1.45%	24,829,079.00
6. Capital Outlay	6000-6999	933,408.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	78,615.00	-38.81%	48,108.00	-40.24%	28,749.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,423,049.00	-5.85%	8,872,109.00	0.12%	8,882,594.00
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)		116,947,555.00	-3.56%	112,789,953.00	-1.43%	111,173,015.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		5,583,162.00		(12,239,301.00)		(7,226,909.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,406,818.30		43,989,980.30		31,750,679.30
2. Ending Fund Balance (Sum lines C and D1)		43,989,980.30		31,750,679.30		24,523,770.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	43,989,980.30		31,750,679.30		24,523,770.30
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		43,989,980.30		31,750,679.30		24,523,770.30

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)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2022-23 B1d. Backout prior year one-time off-schedule payment, staff distribution changes to unrestricted resources and adjustments for 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 II & Special Ed Learning Recovery & Support)

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 (ELO, 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	33,585,242.00	4.69%	35,161,554.00	3.13%	36,262,770.00
2. Federal Revenues	8100-8299	16,671,381.00	-3.99%	16,006,837.00	-19.53%	12,881,036.00
3. Other State Revenues	8300-8599	44,327,601.00	-42.13%	25,651,453.00	-1.64%	25,230,576.00
4. Other Local Revenues	8600-8799	88,072,576.00	-3.59%	84,913,134.00	-1.45%	83,684,629.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	17,803.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		182,674,603.00	-11.46%	161,732,978.00	-2.27%	158,059,011.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,369,464.00		31,051,163.00
b. Step & Column Adjustment				647,389.00		621,024.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,965,690.00)		(1,360,763.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,369,464.00	-4.07%	31,051,163.00	-2.38%	30,311,424.00
2. Classified Salaries						
a. Base Salaries				47,492,087.00		47,113,546.00
b. Step & Column Adjustment				949,842.00		942,271.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,328,383.00)		(418,561.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,492,087.00	-0.80%	47,113,546.00	1.11%	47,637,256.00
3. Employee Benefits	3000-3999	33,408,204.00	5.50%	35,246,716.00	0.53%	35,434,983.00
4. Books and Supplies	4000-4999	7,165,270.00	-7.82%	6,604,699.00	-6.52%	6,174,254.00
5. Services and Other Operating Expenditures	5000-5999	45,939,713.00	-2.83%	44,639,612.00	1.43%	45,278,894.00
6. Capital Outlay	6000-6999	11,252,557.00	-44.80%	6,211,959.00	-43.82%	3,489,863.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,597,578.00	-65.00%	559,213.00	-6.12%	525,003.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,822,016.00)	245.38%	(6,292,968.00)	0.00%	(6,292,968.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	722,468.00	0.00%	722,468.00	42.78%	1,031,536.00
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)		178,125,325.00	-6.89%	165,856,408.00	-1.37%	163,590,245.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		4,549,278.00		(4,123,430.00)		(5,531,234.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		145,579,021.31		150,128,299.31		146,004,869.31
2. Ending Fund Balance (Sum lines C and D1)		150,128,299.31		146,004,869.31		140,473,635.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	29,241.15		30,000.00		30,000.00
b. Restricted	9740	43,989,980.30		31,750,679.30		24,523,770.30
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	85,120,463.87		86,187,524.87		83,187,524.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,562,507.00		3,317,128.00		3,231,805.00
2. Unassigned/Unappropriated	9790	17,426,106.99		24,719,537.14		29,500,535.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		150,128,299.31		146,004,869.31		140,473,635.31

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,562,507.00		3,317,128.00		3,231,805.00
c. Unassigned/Unappropriated	9790	17,426,106.99		24,719,537.14		29,500,535.14
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,988,613.99		28,036,665.14		32,732,340.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.78%		16.90%		20.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>San Joaquin County SELPA</u>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		68,243,501.00		68,243,501.00		68,243,501.00
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)						
		178,125,325.00		165,856,408.00		163,590,245.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		178,125,325.00		165,856,408.00		163,590,245.00
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)		178,125,325.00		165,856,408.00		163,590,245.00
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)		3,562,506.50		3,317,128.16		3,271,804.90
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)		3,562,506.50		3,317,128.16		3,271,804.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2021-22)	735.00	772.00	5.0%	Not Met
1st Subsequent Year (2022-23)	786.00	772.00	-1.8%	Met
2nd Subsequent Year (2023-24)	941.00	772.00	-18.0%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2021-22)	916.14	920.77	0.5%	Met
1st Subsequent Year (2022-23)	861.77	861.77	0.0%	Met
2nd Subsequent Year (2023-24)	861.77	861.77	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2021-22)	144,802.39	144,802.39	0.0%	Met
1st Subsequent Year (2022-23)	144,802.39	144,802.39	0.0%	Met
2nd Subsequent Year (2023-24)	144,802.39	144,802.39	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form 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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met) Budgeted 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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	33,824,181.00		
1st Subsequent Year (2022-23)	35,792,087.00	36,053,855.00	0.7%	Met
2nd Subsequent Year (2023-24)	40,093,554.00	37,155,071.00	-7.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Decrease in projected LCFF Revenue due to projected enrollment, COLA and UPP changes.

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	117,066,197.00	113,269,755.00	-3.2%	Met
1st Subsequent Year (2022-23)	118,816,692.00	113,411,425.00	-4.5%	Met
2nd Subsequent Year (2023-24)	118,417,458.00	113,383,663.00	-4.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2021-22)	18,635,523.00	16,671,381.00	-10.5%	Yes
1st Subsequent Year (2022-23)	17,139,258.00	16,006,837.00	-6.6%	Yes
2nd Subsequent Year (2023-24)	14,129,773.00	12,881,036.00	-8.8%	Yes

Explanation:
(required if Yes)

Budget adjustments for one-time COVID-19 dollars and other federal grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	43,890,750.00	44,327,601.00	1.0%	No
1st Subsequent Year (2022-23)	25,213,863.00	25,651,453.00	1.7%	No
2nd Subsequent Year (2023-24)	24,793,104.00	25,230,576.00	1.8%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	92,854,880.00	88,072,576.00	-5.2%	Yes
1st Subsequent Year (2022-23)	89,515,288.00	84,913,134.00	-5.1%	Yes
2nd Subsequent Year (2023-24)	88,199,666.00	83,684,629.00	-5.1%	Yes

Explanation:
(required if Yes)

Decrease in projected local revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	8,334,911.00	7,165,270.00	-14.0%	Yes
1st Subsequent Year (2022-23)	6,769,354.00	6,604,699.00	-2.4%	No
2nd Subsequent Year (2023-24)	6,437,717.00	6,174,254.00	-4.1%	No

Explanation:
(required if Yes)

Decrease in materials & supplies due to one-time federal dollars.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	48,848,001.00	45,939,713.00	-6.0%	Yes
1st Subsequent Year (2022-23)	44,773,828.00	44,639,612.00	-0.3%	No
2nd Subsequent Year (2023-24)	45,359,389.00	45,278,894.00	-0.2%	No

Explanation:
(required if Yes)

Decrease 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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2021-22)	155,381,153.00	149,071,558.00	-4.1%	Met
1st Subsequent Year (2022-23)	131,868,409.00	126,571,424.00	-4.0%	Met
2nd Subsequent Year (2023-24)	127,122,543.00	121,796,241.00	-4.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2021-22)	57,182,912.00	53,104,983.00	-7.1%	Not Met
1st Subsequent Year (2022-23)	51,543,182.00	51,244,311.00	-0.6%	Met
2nd Subsequent Year (2023-24)	51,797,106.00	51,453,148.00	-0.7%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Decrease in materials & supplies due to one-time federal dollars.

Explanation:

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

Decrease in other operating expenses due to one-time state & federal dollars.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,590,225.99	1,892,232.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		1,912,790.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	11.8%	16.9%	20.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.9%	5.6%	6.7%

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

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

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

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

	Current Year Projected Year Totals (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)	68,243,501.00	68,243,501.00	68,243,501.00

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)	(1,033,884.00)	61,177,770.00	1.7%	Met
1st Subsequent Year (2022-23)	8,115,871.00	53,066,455.00	N/A	Met
2nd Subsequent Year (2023-24)	1,695,675.00	52,417,230.00	N/A	Met

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

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

- STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	150,128,299.31	Met
1st Subsequent Year (2022-23)	146,004,869.31	Met
2nd Subsequent Year (2023-24)	140,473,635.31	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)	150,724,550.96	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$71,000 (greater of)	0	to \$6,317,999
4% or \$316,000 (greater of)	\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)	\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)	\$71,078,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, 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:	178,125,325	165,856,408	163,590,245
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (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)	178,125,325.00	165,856,408.00	163,590,245.00
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)	178,125,325.00	165,856,408.00	163,590,245.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,562,506.50	3,317,128.16	3,271,804.90
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	3,562,506.50	3,317,128.16	3,271,804.90

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)	3,562,507.00	3,317,128.00	3,231,805.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	17,426,106.99	24,719,537.14	29,500,535.14
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)		0.00	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)	20,988,613.99	28,036,665.14	32,732,340.14
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	11.78%	16.90%	20.01%
County Office's Reserve Standard (Section 8A, Line 7):	3,562,506.50	3,317,128.16	3,271,804.90
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(6,354,487.00)	(6,287,835.00)	-1.0%	(66,652.00)	Met
1st Subsequent Year (2022-23)	6,107,955.00	610,764.00	-90.0%	5,497,191.00	Not Met
2nd Subsequent Year (2023-24)	(6,030,222.00)	(5,910,491.00)	-2.0%	(119,731.00)	Met
1b. Transfers In, County School Service Fund *					
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
1c. Transfers Out, County School Service Fund *					
Current Year (2021-22)	722,468.00	722,468.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	722,468.00	722,468.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	722,468.00	1,031,536.00	42.8%	309,068.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions to programs based on program needs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Contributions to programs based on program needs.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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):

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
TOTAL:				3,453,626

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):

Restricted copies	85,976	83,908	55,574	36,214
Unrestricted Copies	87,298	105,868	95,125	84,132
QZAB #3	208,333	208,333	0	0
QZAB #4	165,124	166,067	167,015	167,968
Total Annual Payments:	2,072,598	2,090,043	1,843,581	1,814,181
Has total annual payment increased over prior year (2020-21)?		Yes	No	No

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 resources.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
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

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
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)	1,812,544.00	1,764,424.00
1st Subsequent Year (2022-23)	1,812,544.00	1,764,424.00
2nd Subsequent Year (2023-24)	1,812,544.00	1,764,424.00
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)	70	79
1st Subsequent Year (2022-23)	70	79
2nd Subsequent Year (2023-24)	70	79

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	204.6	204.6	204.6

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

If No, complete questions 5 and 6.

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

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (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"/>

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

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 First Interim Projections

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	469.5	469.5	469.5

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

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

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (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 First Interim

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	259.4	259.4	259.4

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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

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

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 Superintendent effective July 1, 2021.

End of County Office Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
3/9/2022 4:10:58 PM

39-10397-0000000

Second 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

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

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

INTRAFFD-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
3/9/2022 4:13:42 PM

39-10397-0000000

Second 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) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7425	8590	-817.00
Explanation: Prior year allocation adjustment in current year.			
09	7425	8590	-477.00
Explanation: Prior year allocation adjustment in current year.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7425	-817.00
Explanation: Prior year allocation adjustment made in current year.		
09	7425	-477.00
Explanation: Prior year allocation adjustment made in current year.		

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	-13,038.00
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
3/9/2022 4:15:06 PM

39-10397-0000000

Second 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) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7425	8590	-817.00
Explanation: Prior year allocation adjustment made in current year.			
09	7425	8590	-477.00
Explanation: Prior year allocation adjustment made in current year.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7425	-817.00
Explanation: Prior year allocation adjustment made in current year.		
09	7425	-477.00
Explanation: Prior year allocation adjustment made in current year.		

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	-13,038.00

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) has not been provided.

EXCEPTION

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
3/9/2022 4:17:45 PM

39-10397-0000000

Second 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.