

San Joaquin County Office of Education

Troy A. Brown, County Superintendent of Schools

2023-24 First Interim Financial Report

December 20, 2023

INTRODUCTION

As we discussed briefly when we reviewed the Budget in June and the Unaudited Actuals in September, due to the tax deadline being extended multiple times, we were not able to provide you with the true fiscal outlook of the state budget. A large portion of the state's revenue comes from what they call "The Big Three" personal income tax, sales and use tax, and corporation tax. The tax extensions caused delayed reporting and payments which obscured how much state revenues were affected. The last extension moved the tax due date to November 16th.

Since we now have the information, the Legislative Analyst Office (LAO) released its long-awaited analysis of the State's fiscal condition on December 1st. As a result of a severe revenue decline for 2022-23, the state faces a \$68 billion budget deficit of which \$30 billion is ongoing. Per the LAO's Office, the unprecedented prior-year revenue shortfall creates some unique challenges, which include limiting the legislature's options for addressing the budget problem. The budget for the current year is in full swing and was built on a Cost-of-Living Adjustment (COLA) of 8.22%, which was partially funded with one-time money. The LAO is anticipating significant operating deficits in the General Fund through 2027-28. Given the magnitude of the problem, the state will be looking for unspent prior appropriations that they can recoup. The legislature has multiple tools available to help address the budget problem.

- Use the \$24 billion in reserves to soften the blow.
- Reduce Prop 98 spending.
- Adjustments to other areas such as one-time spending.
- Identify other solutions.

The state's reserves are unlikely to be sufficient to cover the state's multiyear deficits. The Governor's Budget will come out in January and that will give us more insight into how they plan to address the deficits. We could be looking at possible deferrals or reductions for 2023-24 and very low or no COLA in 2024-25.

The LAO report points out that higher borrowing costs and reduced investments have cooled California's economy. Home sales are down by about half. Inflation-adjusted incomes posted five straight quarters of year-over-year declines from the first quarter of 2022 to the first quarter of 2023. The number of unemployed workers has risen, which resulted in a jump in the state's unemployment rate from 3.8% to 4.8%. These are some factors that pushed the state's economy into a downturn in 2022.

The San Joaquin County Office of Education (SJCOE) 2023-24 First Interim Report includes actual financial activity through October 31, and continues to reflect our overall sound financial condition. All beginning balances have been updated to reflect actual beginning balances from the prior fiscal year, after closing the books for 2022-23. All revenues and expenditures have been updated, as necessary, based on the information that is available.

SJCOE's 2023-24 budget was built on a statutory COLA of 8.22%, which is applied to the Local Control Funding Formula (LCFF), Special Education, Child Nutrition, Adult Education Block Grant, and several other smaller restricted programs. The 2023 Budget Act included changes to the LCFF Formula for COEs by increasing the Alternative Education Base Grant and providing additional funding for Juvenile Court and County Community Schools. After we see how CDE calculates these amounts in February, we will incorporate them into our estimates for second interim. All of the costs for the salary settlement for 2023-24 are included in the First Interim Financials.

SJCOE's multiyear was updated for First Interim to reflect the decrease in the COLA that was estimated for 2024-25 at 3.94% per the Governor's May Revise down to 1.27%. We used 1% in our projections. SJCOE's multiyear shows deficit spending in the years out due to natural increases to salary and benefits, such as step and column, increased employer costs of pension contributions along with using one-time funds that are in the beginning balance and some one-time expenses. SJCOE has reserves to facilitate a soft landing by allowing time to identify and begin reducing expenditures in a thoughtful and orderly manner, with minimal disruption to our education programs, should it become necessary to do so.

SJCOE will continue monitoring these economic developments and we 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 Local Control and Accountability Plan (LCAP) goals, objectives, and mission of SJCOE. 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 into the financial system and used to produce the local and state required reports.

The 2023-24 First Interim Financial Report includes the following for your review and approval:

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

BEGINNING BALANCE

Listed below are the changes in the components of the beginning balances for Adopted Budget to First Interim. Adopted budget beginning balances are estimates. Once the books are closed, the actual beginning balances are reflected in the 2023-24 First Interim Financial Report. Many of the budget carry-overs or deferred revenues were calculated as a part of the year-end closing process and included in the Unaudited Actual Financial Report. The County Board of Education received the 2022-23 Unaudited Actuals at the September board meeting. Once the actual beginning balances are posted online, they do not change.

| Categories | 2023-24 Adopted Budget | 2023-24 First Interim |
|----------------------------------------------|---------------------------|--------------------------|
| Special Education Program Reserves | \$778,934.59 | \$778,916.31 |
| Special Education Restricted Grants/Programs | \$18,820,033.85 | \$19,582,594.55 |
| Other Restricted Programs | \$29,528,096.27 | \$25,742,651.24 |
| Court/Community Schools | \$4,609,160.25 | \$5,504,400.31 |
| Designated Unrestricted Programs | \$95,517,441.02 | \$104,818,352.24 |
| Court/Community Schools Unrestricted Lottery | \$24,248.80 | \$59,842.78 |
| Special Education Unrestricted Lottery | \$228,178.81 | \$253,650.65 |
| CTE Unrestricted Lottery | \$107,515.85 | \$108,136.36 |
| Lottery-Technology Support | \$262,739.89 | \$270,070.90 |
| Revolving-Petty Cash | \$30,000.00 | \$30,000.00 |
| Designated Economic Uncertainties | \$3,579,121.00 | \$3,334,612.00 |
| Unrestricted Reserves | \$22,084,054.52 | \$21,006,132.29 |
| QZAB #1 | \$0.00 | \$0.00 |
| QZAB #2 | \$0.00 | \$0.00 |
| QZAB #3 | \$0.00 | \$0.00 |
| Total General Fund | \$175,569,524.85 | \$181,489,359.63 |
| Total TCSJ Fund 02 SACS General Fund | \$3,976,654.33 | \$4,606,086.80 |
| Total SACS General Funds 01 & 02 | \$179,546,179.18 | \$186,095,446.43 |

Federal & State Stimulus Money

In response to COVID-19, there have been several acts passed that have provided LEAs with one-time funding to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on 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. During this time, there was also \$38,573 of SB 117 funding for protective equipment and cleaning. These dollars were spent before the deadline of September 30, 2023.

The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act was signed into law on December 27, 2020, and was the second round of federal relief funding in response to COVID-19. SJCOE was notified in May 2021 that SJCOE will receive \$3,503,604 in Elementary and Secondary School Emergency Relief (ESSER II) funding. 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 were spent before the deadline of September 30, 2023.

Assembly Bill 86 (AB86) was signed into law on March 5, 2021. This bill provides funds 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 for the expanded learning portion was required and received Board approval on May 19, 2021. SJCOE will receive \$5,125,763 in AB86 funding. These funds will be utilized in accordance with the IPI and ELO Grant guidelines. These dollars must be spent by September 30, 2024.

The American Rescue Plan (ARP) Act was signed into law on March 11, 2021. We were notified of our allocation in May 2021. Under the ARP Act, SJCOE will receive \$7,875,895 in Elementary and Secondary School Emergency Relief (ESSER III). 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. The plan was approved by the SJCOE Board on October 20, 2021. These federal funds will be utilized in accordance with the grant assurances. These funds must be spent by September 30, 2024.

COVID-19 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 are being used to support SJCOE's County Operated Schools and Programs. These funds were spent by June 30, 2023.

The purpose of the Educator Effectiveness funding 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 require 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. Funds must be spent by June 30, 2026.

The Learning Recovery Emergency Block Grant was originally released in November 2022. SJCOE received a revised allocation of \$2,396,452 in September 2023. The grant funding is provided for learning recovery initiatives that, at minimum, support academic learning recovery, and staff and pupil social and emotional well-being. This grant must be spent by the end of the 2027-28 fiscal year.

The Arts, Music, & Instructional Materials Block Grant was approved by the Governor in September 2022. SJCOE received a revised allocation of \$1,051,416 in September 2023. The funds are to be used to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development and improving school culture, develop diverse and culturally relevant book collections, operational costs, and COVID personal protective equipment. These funds require that a plan be approved at a regularly scheduled board meeting.

There is also funding for A-G course completion (\$362,325), Special Education Individuals with disabilities Education Act (IDEA) (\$435,235), Special Education Learning Recovery Support (\$710,278), Homeless Children and Youth (\$40,606), and Ethnic Studies (\$27,356). Each set of funding comes with its own guidelines and/or assurances. Some require plans to be submitted to the state. For First Interim, SJCOE anticipates receiving a total of \$41,334,164 in COVID-19 relief funding through the various sources mentioned above; \$18,866,438 from federal and \$22,467,726 from state.

COURT & COMMUNITY STUDENT TYPES

The Local Control Funding Formula (LCFF) includes the computation for Court/Camps, Community Schools, and SJCOE charter Type C Average Daily Attendance (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 the California Education Code. Detailed below are the student types:

| |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><u>Student Types</u></p> <p>1. Type C Students</p> <p>Listed below are the categories of Type C students funded by the SJCOE LCFF calculation:</p> <ul style="list-style-type: none"> 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 <p>2. Type A, B, & D Students</p> <p>County Community Schools have the following types:</p> <ul style="list-style-type: none"> 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. <p>The actual LCFF transfer to the County Office of Education is based on the school district of residence.</p> <p style="text-align: center;"><i>The ADA for Types A, B, and D are included in the districts’ LCFF calculation.</i></p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

AVERAGE DAILY ATTENDANCE (ADA)

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

| <u>SJCOE LCFF ADA</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|------------------------------------------|--------------------------------------------|-------------------------------------------|--------------------------|
| Type C Court/Camps | 60.00 | 64.00 | 4.00 |
| Type C Community Schools | 835.00 | 848.00 | 13.00 |
| Type C Charter Schools | <u>198.00</u> | <u>240.00</u> | <u>42.00</u> |
| Total Court/Community Schools ADA | <u>1,093.00</u> | <u>1,152.00</u> | <u>59.00</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>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|------------------------------------------------------|--------------------------------------------|-------------------------------------------|--------------------------|
| Type “A & B” Community and Type “D” Homeless Schools | 185.00 | 185.00 | 0.00 |
| SJCOE Special Education Program | <u>720.22</u> | <u>720.22</u> | <u>0.00</u> |
| Total SJCOE ADA District LCFF | <u>905.22</u> | <u>905.22</u> | <u>0.00</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 K-12 ADA in the county, the number of districts, and a base amount for county offices. 2) Pupil Driven Amount: Type C funding per ADA, and a percentage for concentration and supplemental funding based on the unduplicated counts of students identified as English Learners (EL), those eligible for Free or Reduced-Price Meal (FRPM), and Foster Youth.

The LCFF for Original Budget was based on the Governors May Revise which proposed an 8.22% increase in the COLA. For First Interim, the COLA remained at 8.22%.

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

| <u>LCFF Funding</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|-------------------------|-------------------------------------|------------------------------------|-------------------|
| 2023-2024 LCFF Revenues | \$42,278,675.00 | \$43,560,476.00 | \$1,281,801.00 |

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. The programs listed below have restricted funds that 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 2023-24 First Interim Financial Report are (2.07%) of the General Fund Revenues.

| <u>General Fund Contribution</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|------------------------------------------------------|-------------------------------------|------------------------------------|-----------------------|
| CodeStack | \$0.00 | (\$1,000,000.00) | (\$1,000,000.00) |
| Color Summer Art Camp | (\$5,865.00) | (\$5,865.00) | \$0.00 |
| Continuous Improvement & Support | \$1,900,000.00 | \$1,900,000.00 | \$0.00 |
| Court/Community to COSP Programs | \$454,732.00 | \$436,973.00 | (\$17,759.00) |
| Deferred Maintenance Special Ed Transfer | (\$231,269.00) | (\$231,269.00) | \$0.00 |
| Education Locally Restricted Programs | \$295,559.00 | \$314,248.00 | \$18,689.00 |
| TCSJ Fund 02 Transfer/Economic Uncertainties | (\$9,890.00) | (\$21,937.00) | (\$12,047.00) |
| TCSJ (Teachers College of San Joaquin) | \$2,023,413.00 | \$2,023,413.00 | \$0.00 |
| Routine Repair 3% Requirement | \$2,133,486.00 | \$2,243,745.00 | \$110,259.00 |
| Total General Fund Unrestricted Contributions | \$6,560,166.00 | \$5,659,308.00 | (\$900,858.00) |

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 that covers expenses in excess of the revenues generated for each program. In addition to all the operating administrative budgets, 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>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|----------------------------------------------------------|-------------------------------------|------------------------------------|-------------------|
| Affordable Care Act Employer Shared Responsibility | \$30,000.00 | \$30,000.00 | \$0.00 |
| Academic Decathlon | \$24,258.00 | \$24,258.00 | \$0.00 |
| Academic Pentathlon | \$18,271.00 | \$18,271.00 | \$0.00 |
| Administration Student Events Projects | \$2,900.00 | \$2,900.00 | \$0.00 |
| Administrative Services | \$254,760.00 | \$254,760.00 | \$0.00 |
| ALICE Training | \$0.00 | \$0.00 | \$0.00 |
| Automatic External Defibrillators | \$6,500.00 | \$6,500.00 | \$0.00 |
| Building Budgets | \$13,357,221.00 | \$13,357,305.00 | \$84.00 |
| Business Services | \$732,274.00 | \$742,274.00 | \$10,000.00 |
| Classified School Employee Summer Assistance Program | \$23,386.00 | \$51,723.00 | \$28,337.00 |
| COE Legal | \$180,000.00 | \$180,000.00 | \$0.00 |
| Countywide Music Coordination | \$129,306.00 | \$139,094.00 | \$9,788.00 |
| Credentialing Services | \$10,600.00 | \$10,600.00 | \$0.00 |
| Curriculum Services | \$46,956.00 | \$46,956.00 | \$0.00 |
| Deferred Maintenance General Fund | \$430,638.00 | \$430,638.00 | \$0.00 |
| Direct Service School District (DSSD) Services | \$500.00 | \$500.00 | \$0.00 |
| Durham Ferry STEM Program | \$242,035.00 | \$242,035.00 | \$0.00 |
| Early Childhood | \$19,829.00 | \$19,829.00 | \$0.00 |
| Early Literacy Community of Practice | \$0.00 | \$200,000.00 | \$200,000.00 |
| Educational Services | \$2,007,240.00 | \$1,843,343.00 | (\$163,897.00) |
| Emergency Preparedness | \$28,546.00 | \$28,546.00 | \$0.00 |
| Equity Training | \$668,470.00 | \$679,785.00 | \$11,315.00 |
| Fab Lab | \$182,922.00 | \$200,834.00 | \$17,912.00 |
| Fingerprinting Services | \$81,311.00 | \$89,087.00 | \$7,776.00 |
| General Fund Unrestricted Salary & Benefits | \$12,646,959.00 | \$14,113,951.00 | \$1,466,992.00 |
| Leadership Training | \$46,303.00 | \$201,303.00 | \$155,000.00 |
| Lycoming | \$93,719.00 | \$93,719.00 | \$0.00 |
| Maintenance & Operations | \$791,022.00 | \$818,802.00 | \$27,780.00 |
| Migrant Ed Unfunded Expenses | \$0.00 | \$81,974.00 | \$81,974.00 |
| Mock Trial | \$25,714.00 | \$25,714.00 | \$0.00 |
| Nelson Operations | \$620,795.00 | \$628,293.00 | \$7,498.00 |
| Personnel External Services | \$230,330.00 | \$250,330.00 | \$20,000.00 |
| Postage | \$20,000.00 | \$20,000.00 | \$0.00 |
| Property & Liability Losses | \$51,000.00 | \$51,000.00 | \$0.00 |
| Public Information Office | \$687,638.00 | \$866,350.00 | \$178,712.00 |
| Research & Grant Development | \$443,606.00 | \$466,805.00 | \$23,199.00 |
| Risk Management | \$26,700.00 | \$26,700.00 | \$0.00 |
| Safety Conference | \$15,000.00 | \$15,000.00 | \$0.00 |
| School District Organization | \$22,500.00 | \$22,500.00 | \$0.00 |
| Science Fair | \$7,368.00 | \$7,368.00 | \$0.00 |
| Science Olympiad | \$13,421.00 | \$13,421.00 | \$0.00 |
| SJCOE Employee Safety Training | \$87,945.00 | \$87,945.00 | \$0.00 |
| SJCOE ID Badges | \$13,500.00 | \$13,500.00 | \$0.00 |
| SJCOE Professional Learning for Classified Support Staff | \$4,300.00 | \$4,300.00 | \$0.00 |
| SJCOE Special Needs | \$285,000.00 | \$285,000.00 | \$0.00 |
| Special Education Discretionary | \$270,000.00 | \$270,000.00 | \$0.00 |
| Special Education Instructional Asst Recruitment | \$0.00 | \$50,000.00 | \$50,000.00 |
| Special Education Sign-on Bonus | \$70,294.00 | \$177,964.00 | \$107,670.00 |
| Spelling Bee | \$2,753.00 | \$2,753.00 | \$0.00 |
| State Seal of Biliteracy | \$11,600.00 | \$11,600.00 | \$0.00 |
| Student Administrative Support Services | \$49,245.00 | \$143,982.00 | \$94,737.00 |
| Student Events | \$295,559.00 | \$314,248.00 | \$18,689.00 |

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...

| <u>General Fund Unrestricted Subsidy/Contributions</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|--------------------------------------------------------|-------------------------------------|------------------------------------|-----------------------|
| Superintendent & Board | \$302,503.00 | \$323,568.00 | \$21,065.00 |
| Teachers College Operations | \$35,887.00 | \$42,621.00 | \$6,734.00 |
| Teacher Recruitment | \$46,001.00 | \$56,339.00 | \$10,338.00 |
| Technology Administration | \$2,429,719.00 | \$2,481,466.00 | \$51,747.00 |
| Transition Budget | \$22,500.00 | \$22,500.00 | \$0.00 |
| Tuition Reimbursement Program | \$1,800.00 | \$1,800.00 | \$0.00 |
| Unemployment | \$11,955.00 | \$11,955.00 | \$0.00 |
| WEC Operations | \$604,689.00 | \$619,907.00 | \$15,218.00 |
| Workers' Compensation | \$9,630.00 | \$9,630.00 | \$0.00 |
| Total General Fund Unrestricted Contributions | \$38,774,878.00 | \$41,233,546.00 | \$2,458,668.00 |

GENERAL FUND 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.*

Listed below are the revenue percentages for restricted, designated unrestricted, and unrestricted purposes by the SJCOE for the 2023-24 Adopted Budget to First Interim Financial Reporting Period:

| <u>General Fund Revenue Sources</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> |
|-----------------------------------------------------|-------------------------------------|------------------------------------|
| Restricted | 63.46% | 70.75% |
| Designated Unrestricted | 30.54% | 24.08% |
| Total Restricted and Designated Unrestricted | 94.00% | 94.83% |
| Unrestricted | 6.00% | 5.17% |
| Total Revenue Percentages | 100.00% | 100.00% |



GENERAL FUND REVENUES continued...

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. Financial activities are tracked to report financial data by restricted and unrestricted sources and uses.

General fund revenues have been updated as reflected in the Budget Revision Report (light pink) for 2023-24 First Interim financial reporting. The chart below summarizes the results of these revisions for 2023-24 Adopted Budget to the First Interim reporting periods.

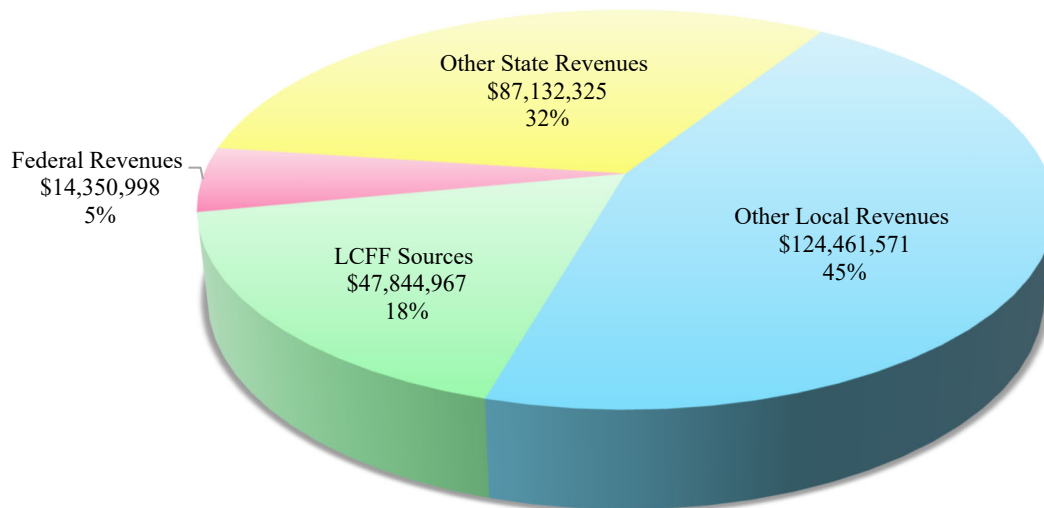
| <u>General Fund Revenue Categories</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|-------------------------------------------------|-------------------------------------|------------------------------------|-------------------------------|
| <u>Restricted</u> | | | |
| LCFF Sources | \$5,091,470.00 | \$5,154,801.00 | \$63,331.00 |
| Federal Revenues | \$13,716,122.00 | \$14,145,742.00 | \$429,620.00 |
| Other State Revenues | \$23,216,688.00 | \$76,301,051.00 | \$53,084,363.00 |
| Other Local Revenues | <u>\$77,338,777.00</u> | <u>\$92,446,717.00</u> | <u>\$15,107,940.00</u> |
| Subtotal Restricted Revenues | <u>\$119,363,057.00</u> | <u>\$188,048,311.00</u> | <u>\$68,685,254.00</u> |
| Transfer In/Out | \$0.00 | \$0.00 | \$0.00 |
| Other Sources/Uses | \$0.00 | \$0.00 | \$0.00 |
| Contributions | <u>\$6,560,166.00</u> | <u>\$5,659,308.00</u> | <u>(\$900,858.00)</u> |
| Total Restricted General Fund Revenues | <u>\$125,923,223.00</u> | <u>\$193,707,619.00</u> | <u>\$67,784,396.00</u> |
| <u>Unrestricted</u> | | | |
| LCFF Sources | \$41,893,169.00 | \$42,690,166.00 | \$796,997.00 |
| Federal Revenues | \$0.00 | \$205,256.00 | \$205,256.00 |
| Other State Revenues | \$9,220,506.00 | \$10,831,274.00 | \$1,610,768.00 |
| Other Local Revenues | <u>\$27,957,104.00</u> | <u>\$32,014,854.00</u> | <u>\$4,057,750.00</u> |
| Subtotal Unrestricted Revenues | <u>\$79,070,779.00</u> | <u>\$85,741,550.00</u> | <u>\$6,670,771.00</u> |
| Transfer In/Out | \$0.00 | \$0.00 | \$0.00 |
| Other Sources/Uses | \$0.00 | \$0.00 | \$0.00 |
| Contributions | <u>(\$6,560,166.00)</u> | <u>(\$5,659,308.00)</u> | <u>\$900,858.00</u> |
| Total Unrestricted General Fund Revenues | <u>\$72,510,613.00</u> | <u>\$80,082,242.00</u> | <u>\$7,571,629.00</u> |
| Total General Fund Revenues | <u>\$198,433,836.00</u> | <u>\$273,789,861.00</u> | <u>\$75,356,025.00</u> |



GENERAL FUND REVENUES continued...

| <u>General Fund Revenue</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|--------------------------------------|-------------------------------------|------------------------------------|-------------------------------|
| LCFF Sources | \$46,984,639.00 | \$47,844,967.00 | \$860,328.00 |
| Federal Revenues | \$13,716,122.00 | \$14,350,998.00 | \$634,876.00 |
| Other State Revenues | \$32,437,194.00 | \$87,132,325.00 | \$54,695,131.00 |
| Other Local Revenues | \$105,295,881.00 | \$124,461,571.00 | \$19,165,690.00 |
| Transfer In | \$0.00 | \$0.00 | \$0.00 |
| Other Sources/Uses | \$0.00 | \$0.00 | \$0.00 |
| Contribution to Restricted Resources | \$0.00 | \$0.00 | \$0.00 |
| Total General Fund Revenues | <u>\$198,433,836.00</u> | <u>\$273,789,861.00</u> | <u>\$75,356,025.00</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 (SJCOE) 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 2023-24 Local Control and Accountability Plan (LCAP) goals are:

- ◆ *Improve student engagement and attendance by decreasing truancy.*
- ◆ *Increase student learning through challenging academic programs and consistent instructional practices across all school sites.*
- ◆ *Cultivate positive relationships and engagement between schools, students, parents, & the community.*
- ◆ *Improve integrated student supports by creating additional school site support options, including Intervention Teachers, and strengthening restorative practices professional learning which will lead to a decrease in the suspension rate and an increase in the graduation rate.*

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 2023-24 Adopted Budget to the First Interim Financial Report. Comparisons from the 2023-24 Adopted Budget to the First Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts, and total expenditures, are on the next page.

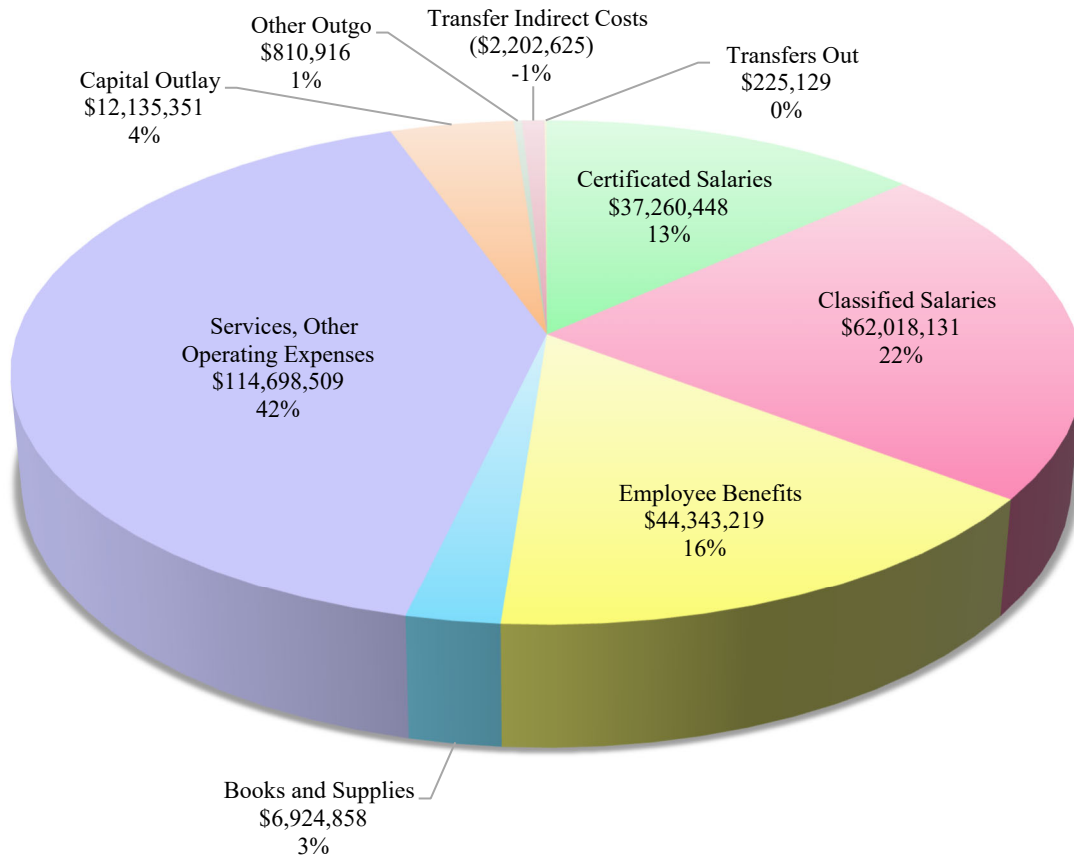
| <u>Expenditure Categories</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|-----------------------------------------------------|-------------------------------------|------------------------------------|------------------------|
| <u>Restricted</u> | | | |
| Certificated Salaries | \$23,360,567.00 | \$26,371,281.00 | \$3,010,714.00 |
| Classified Salaries | \$34,649,098.00 | \$39,018,166.00 | \$4,369,068.00 |
| Employee Benefits | \$26,374,633.00 | \$29,183,712.00 | \$2,809,079.00 |
| Books and Supplies | \$3,333,907.00 | \$3,926,090.00 | \$592,183.00 |
| Services, Other Operating Expenses | \$35,794,525.00 | \$91,701,747.00 | \$55,907,222.00 |
| Capital Outlay | \$544,637.00 | \$837,435.00 | \$292,798.00 |
| Other Outgo | \$215,521.00 | \$239,505.00 | \$23,984.00 |
| Direct Support Indirect Costs | \$9,353,262.00 | \$12,206,214.00 | \$2,852,952.00 |
| Subtotal Restricted Expenditures | \$133,626,150.00 | \$203,484,150.00 | \$69,858,000.00 |
| Transfer Out/Other Sources | \$155,300.00 | \$205,300.00 | \$50,000.00 |
| Total General Fund Restricted Expenditures | \$133,781,450.00 | \$203,689,450.00 | \$69,908,000.00 |
| <u>Unrestricted</u> | | | |
| Certificated Salaries | \$10,488,526.00 | \$10,889,167.00 | \$400,641.00 |
| Classified Salaries | \$21,167,791.00 | \$22,999,965.00 | \$1,832,174.00 |
| Employee Benefits | \$14,427,236.00 | \$15,159,507.00 | \$732,271.00 |
| Books and Supplies | \$2,482,228.00 | \$2,998,768.00 | \$516,540.00 |
| Services, Other Operating Expenses | \$20,382,125.00 | \$22,996,762.00 | \$2,614,637.00 |
| Capital Outlay | \$10,869,527.00 | \$11,297,916.00 | \$428,389.00 |
| Other Outgo | \$519,305.00 | \$571,411.00 | \$52,106.00 |
| Indirect Costs | (\$11,373,864.00) | (\$14,408,839.00) | (\$3,034,975.00) |
| Subtotal Unrestricted Expenditures | \$68,962,874.00 | \$72,504,657.00 | \$3,541,783.00 |
| Transfer Out/Other Sources | \$19,829.00 | \$19,829.00 | \$0.00 |
| Total General Fund Unrestricted Expenditures | \$68,982,703.00 | \$72,524,486.00 | \$3,541,783.00 |
| Total General Fund Expenditures | \$202,764,153.00 | \$276,213,936.00 | \$73,449,783.00 |

GENERAL FUND EXPENDITURES continued...

Below are the total 2023-24 General Fund expenditures by major categories:

| <u>General Fund Expenditures</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|----------------------------------------|-------------------------------------|------------------------------------|-------------------------------|
| Certificated Salaries | \$33,849,093.00 | \$37,260,448.00 | \$3,411,355.00 |
| Classified Salaries | \$55,816,889.00 | \$62,018,131.00 | \$6,201,242.00 |
| Employee Benefits | \$40,801,869.00 | \$44,343,219.00 | \$3,541,350.00 |
| Books and Supplies | \$5,816,135.00 | \$6,924,858.00 | \$1,108,723.00 |
| Services, Other Operating Expenses | \$56,176,650.00 | \$114,698,509.00 | \$58,521,859.00 |
| Capital Outlay | \$11,414,164.00 | \$12,135,351.00 | \$721,187.00 |
| Other Outgo | \$734,826.00 | \$810,916.00 | \$76,090.00 |
| Transfer Indirect Costs | (\$2,020,602.00) | (\$2,202,625.00) | (\$182,023.00) |
| Transfers Out | \$175,129.00 | \$225,129.00 | \$50,000.00 |
| Total General Fund Expenditures | <u>\$202,764,153.00</u> | <u>\$276,213,936.00</u> | <u>\$73,449,783.00</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 Regional Occupation Program (ROP) lottery funding to districts and COE programs ended June 30, 2015.

The 2023-24 First Interim estimates are based on \$72.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$177.00 per ADA.

| <u>Lottery</u> | <u>2023-2024 Unaudited Beg. Balance</u> | <u>2023-2024 Estimated Revenues</u> | <u>2023-2024 Estimated Expenses</u> | <u>2023-2024 Estimated Ending Balance</u> |
|-----------------------------------------------------|-------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------------|
| <i>Restricted Lottery \$72.00 Per ADA</i> | | | | |
| Court/Camp Community Schools (COSP) | \$600,694.74 | \$71,378.00 | \$71,378.00 | \$600,694.74 |
| Adults in Correction Facilities | \$79,143.45 | \$2,782.00 | \$2,782.00 | \$79,143.45 |
| Special Education | \$391,205.05 | \$63,202.00 | \$102,553.00 | \$351,854.05 |
| Venture Academy | \$212,125.37 | \$153,082.00 | \$127,114.00 | \$238,093.37 |
| one.Charter | \$158,819.48 | \$88,799.00 | \$42,198.00 | \$205,420.48 |
| <i>Subtotal Lottery - Restricted</i> | <u><i>\$1,441,988.09</i></u> | <u><i>\$379,243.00</i></u> | <u><i>\$346,025.00</i></u> | <u><i>\$1,475,206.09</i></u> |
| <i>Unrestricted Lottery \$177.00 Per ADA</i> | | | | |
| Court/Camp Community Schools (COSP) | \$59,842.78 | \$98,741.00 | \$98,741.00 | \$59,842.78 |
| ROC/P COSP Instructional Program | \$56,694.49 | \$0.00 | \$921.00 | \$55,773.49 |
| Adults in Correction Facilities | \$51,441.87 | \$3,420.00 | \$3,420.00 | \$51,441.87 |
| Special Education | \$253,650.65 | \$70,592.00 | \$54,749.00 | \$269,493.65 |
| Technology Support | \$270,070.90 | \$172,754.00 | \$147,079.00 | \$295,745.90 |
| Venture Academy | \$388,778.08 | \$341,157.00 | \$373,712.00 | \$356,223.08 |
| one.Charter | \$269,604.62 | \$203,045.00 | \$197,510.00 | \$275,139.62 |
| <i>Subtotal Lottery - Unrestricted</i> | <u><i>\$1,350,083.39</i></u> | <u><i>\$889,709.00</i></u> | <u><i>\$876,132.00</i></u> | <u><i>\$1,363,660.39</i></u> |
| Grand Total Lottery | <u><i>\$2,792,071.48</i></u> | <u><i>\$1,268,952.00</i></u> | <u><i>\$1,222,157.00</i></u> | <u><i>\$2,838,866.48</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 8.01% 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>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|------------------------------------------------|-------------------------------------|------------------------------------|----------------------------|
| Beginning Balance | \$4,609,160.25 | \$5,504,400.31 | \$895,240.06 |
| Revenue | \$16,510,328.00 | \$16,932,316.00 | \$421,988.00 |
| Expenses | <u>(\$20,940,995.00)</u> | <u>(\$22,125,491.00)</u> | <u>(\$1,184,496.00)</u> |
| Estimated Ending Balances | <u>\$178,493.25</u> | <u>\$311,225.31</u> | <u>\$132,732.06</u> |

Work Force Development

Work Force Development is a major department within County Operated Schools and Programs (COSP) and Education Services, which includes Career Technical Education (CTE), Apprenticeship Programs, Construction Technology/General Education Degree, Vocational Education Act, WorkStartYES, Department of Labor (DOL) YouthBuild Programs, and Regional Conservation Corps. The total Work Force Development expenditures are 6.92% of the General Fund expenditures.

SJCOE’s CTE program will focus on preparing students to enter current or emerging high-skill, high-wage, and/or high-demand occupations. CTE opportunities may be offered through linked learning programs, partnership academies, tech prep programs, small learning communities, or other programs that expose students to career options while preparing them for future careers in an 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 1,267 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 33.21% 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>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> | <u>Difference</u> |
|-----------------------------------------------|-------------------------------------|------------------------------------|--------------------------------|
| Beginning Balance | \$22,655,108.52 | \$23,382,490.83 | \$727,382.31 |
| Revenue | \$67,980,835.00 | \$71,419,160.00 | \$3,438,325.00 |
| Expenses | <u>(\$71,153,866.00)</u> | <u>(\$76,971,790.00)</u> | <u>(\$5,817,924.00)</u> |
| Estimated Ending Balances | <u>\$19,482,077.52</u> | <u>\$17,829,860.83</u> | <u>(\$1,652,216.69)</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, and Continuous Improvement and Support all work together to create professional development programs which meet the individual needs and initiatives of each participating district. Below are the 2023-24 Educational Services Team budgets with beginning balances, revenues, and expenditures:

| <u>Educational Services - Team Budgets</u> | <u>2023-2024 Unaudited Beginning Balance</u> | <u>2023-2024 Estimated Revenues</u> | <u>2023-2024 Estimated Expenditures</u> | <u>2023-2024 Estimated Ending Balance</u> |
|---------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------|
| Educational Services - Main | \$0.00 | \$49,431.00 | \$49,431.00 | \$0.00 |
| Educational Services - College & Career Readiness | \$0.00 | \$37,686.00 | \$37,686.00 | \$0.00 |
| Educational Services - Mathematics | \$0.00 | \$947,359.00 | \$947,359.00 | \$0.00 |
| Educational Services - Language & Literacy | \$0.00 | \$778,178.00 | \$778,178.00 | \$0.00 |
| Educational Services - School Support | \$385,563.03 | \$124,100.00 | \$131,898.00 | \$377,765.03 |
| Educational Services - State/Federal Programs | \$0.00 | \$91,519.00 | \$91,519.00 | \$0.00 |
| Educational Services - STEM | <u>\$0.00</u> | <u>\$1,190,545.00</u> | <u>\$1,190,545.00</u> | <u>\$0.00</u> |
| Total Educational Services -Team Budgets | <u>\$385,563.03</u> | <u>\$3,218,818.00</u> | <u>\$3,226,616.00</u> | <u>\$377,765.03</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 \$27,903,612 covers the 2023-2024 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 \$3,629,670 annual budget which, as an individual program of Educational Services, is 1.31% 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 conduct the LCAP review, oversight, and approval responsibilities of the County Superintendent of Schools.

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

In accordance with Education Code Section 1281(b), a detailed list of all consultant contracts over \$25,000 has been included as part of the First Interim Financial Report. Compensation increases of 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 sales of surplus property pursuant to Education Code 60510.

INTERFUND TRANSFERS

The budget provides authority for certain interfund transfers. The updated interfund transfers from the 2023-24 Adopted Budget to First Interim Financial Report are listed below:

| <u>Fund</u> | <u>2023-2024 Adopted Budget</u> | <u>2023-2024 First Interim</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|
| Child Development Fund Transfer | | |
| The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actuals expenditures. | \$1,813,135.00 | \$1,891,308.00 |
| 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. | \$19,829.00 | \$19,829.00 |

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 First 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 | \$50,535,338.96 | (\$9,981,831.00) | \$40,553,507.96 |
| Unrestricted | \$135,560,107.47 | \$7,557,756.00 | \$143,117,863.47 |
| Total General Fund Ending Balances | \$186,095,446.43 | (\$2,424,075.00) | \$183,671,371.43 |

ENDING BALANCE ANALYSIS continued...

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

The General Fund is summarized below:

| General Fund Fund 01 & Fund 02 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|-----------------------------------------------|-------------------------------------|------------------------------------|------------------------------|
| Beginning Balance | \$179,546,180.00 | \$186,095,446.43 | \$6,549,266.43 |
| Revenue | \$198,433,836.00 | \$273,789,861.00 | \$75,356,025.00 |
| Expenses | (\$202,764,153.00) | (\$276,213,936.00) | (\$73,449,783.00) |
| Ending Balance | <u>\$175,215,863.00</u> | <u>\$183,671,371.43</u> | <u>\$8,455,508.43</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 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|----------------------------------------------------|-------------------------------------|------------------------------------|----------------------------|
| Beginning Balance | \$3,976,654.33 | \$4,606,086.80 | \$629,432.47 |
| Revenue | \$7,227,620.00 | \$8,161,079.00 | \$933,459.00 |
| Expenses | (\$9,048,606.00) | (\$9,842,306.00) | (\$793,700.00) |
| Ending Balance | <u>\$2,155,668.33</u> | <u>\$2,924,859.80</u> | <u>\$769,191.47</u> |

CHARTER SCHOOLS SPECIAL REVENUE FUND 09

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

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

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

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

CHARTER SCHOOLS SPECIAL REVENUE FUND 09 continued...

A summary of the two charters is listed below:

| Charter Schools Special Reserve Fund 09 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|------------------------------------------------|-------------------------------------|------------------------------------|--------------------------------|
| Beginning Balance | \$18,729,353.00 | \$16,015,920.26 | (\$2,713,432.74) |
| Revenue | \$44,002,237.00 | \$48,309,550.00 | \$4,307,313.00 |
| Expenses | (\$42,557,423.00) | (\$48,229,218.00) | (\$5,671,795.00) |
| Ending Balance | <u>\$20,174,167.00</u> | <u>\$16,096,252.26</u> | <u>(\$4,077,914.74)</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 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|-----------------------------------------------|-------------------------------------|------------------------------------|----------------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 |
| Revenue | \$74,760,133.00 | \$71,976,698.00 | (\$2,783,435.00) |
| Expenses | (\$74,760,133.00) | (\$71,976,698.00) | \$2,783,435.00 |
| Ending Balance | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

ADULTS IN CORRECTIONS FUND 11

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

| Adults in Corrections Fund 11 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|--------------------------------------|-------------------------------------|------------------------------------|----------------------------|
| Beginning Balance | \$2,887.00 | \$0.00 | (\$2,887.00) |
| Revenue | \$554,767.00 | \$557,642.00 | \$2,875.00 |
| Expenses | (\$554,767.00) | (\$557,642.00) | (\$2,875.00) |
| Ending Balance | <u>\$2,887.00</u> | <u>\$0.00</u> | <u>(\$2,887.00)</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 from actual expenditures at year-end closing.

| Child Development Fund 12 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|----------------------------------|-------------------------------------|------------------------------------|----------------------------|
| Beginning Balance | \$4,118,178.00 | \$4,478,123.53 | \$359,945.53 |
| Revenue | \$70,461,439.00 | \$75,119,438.00 | \$4,657,999.00 |
| Expenses | (\$70,863,062.00) | (\$75,634,040.00) | (\$4,770,978.00) |
| Ending Balance | <u>\$3,716,555.00</u> | <u>\$3,963,521.53</u> | <u>\$246,966.53</u> |

ENDING BALANCE ANALYSIS continued...

COUNTY SCHOOL FACILITIES FUND 35

The County School Facilities Fund (Fund 35) was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

| County Schools Facilities Fund 35 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|----------------------------------------------|-------------------------------------|------------------------------------|---------------------------|
| Beginning Balance | \$285,000.00 | \$2,116,609.76 | \$1,831,609.76 |
| Revenue | \$1,889.00 | \$92,935.00 | \$91,046.00 |
| Expenses | <u>(\$286,889.00)</u> | <u>(\$2,165,869.00)</u> | <u>(\$1,878,980.00)</u> |
| Ending Balance | <u>\$0.00</u> | <u>\$43,675.76</u> | <u>\$43,675.76</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 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|----------------------------------------------------------------|-------------------------------------|------------------------------------|-----------------------------|
| Beginning Balance | \$667,308.40 | \$613,359.64 | <u>(\$53,948.76)</u> |
| Revenue | \$4,011.00 | \$6,006.00 | \$1,995.00 |
| Expenses | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Ending Balance | <u>\$671,319.40</u> | <u>\$619,365.64</u> | <u>(\$51,953.76)</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 2023-24 assessed rate for the Retiree Benefit Fund is \$105 per month per full-time equivalent (FTE) of retirement covered certificated and classified salaries and 1% on all salaries.

| Special Insurance Fund - Retiree Benefit Reserves Fund 67 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|----------------------------------------------------------------------|-------------------------------------|------------------------------------|-----------------------------|
| Beginning Balance | \$2,886,042.85 | \$2,508,165.21 | <u>(\$377,877.64)</u> |
| Revenue | \$2,496,694.00 | \$2,827,161.00 | \$330,467.00 |
| Expenses | <u>(\$824,165.00)</u> | <u>(\$859,690.00)</u> | <u>(\$35,525.00)</u> |
| Ending Balance | <u>\$4,558,571.85</u> | <u>\$4,475,636.21</u> | <u>(\$82,935.64)</u> |

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

| Combined Totals Fund 67 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|------------------------------------|-------------------------------------|------------------------------------|------------------------------|
| Beginning Balance | \$3,553,351.25 | \$3,121,524.85 | <u>(\$431,826.40)</u> |
| Revenue | \$2,500,705.00 | \$2,833,167.00 | \$332,462.00 |
| Expenses | <u>(\$824,165.00)</u> | <u>(\$859,690.00)</u> | <u>(\$35,525.00)</u> |
| Ending Balance | <u>\$5,229,891.25</u> | <u>\$5,095,001.85</u> | <u>(\$134,889.40)</u> |

ENDING BALANCE ANALYSIS continued...

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 | 2023-2024 Adopted Budget | 2023-2024 First Interim | Difference |
|---------------------------------------|-----------------------------|----------------------------|---------------------|
| Beginning Balance | \$13,606,333.99 | \$13,818,310.46 | \$211,976.47 |
| Revenue | \$0.00 | \$0.00 | \$0.00 |
| Expenses | \$0.00 | \$0.00 | \$0.00 |
| Ending Balance | <u>\$13,606,333.99</u> | <u>\$13,818,310.46</u> | <u>\$211,976.47</u> |

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2021-22 Audited Actuals through 2023-24 First Interim.

| All Funds | 2021-2022 Audited Actuals | 2022-2023 Unaudited Actuals | 2023-2024 Adopted Budget | 2023-2024 First Interim |
|------------------------------------------------|--------------------------------------|----------------------------------------|-------------------------------------|------------------------------------|
| Beginning Balance | \$169,293,649.17 | \$188,753,253.52 | \$219,841,281.52 | \$225,645,935.29 |
| Revenue | <u>\$324,600,084.92</u> | <u>\$371,102,322.51</u> | <u>\$390,715,006.00</u> | <u>\$472,679,291.00</u> |
| Total Resources | <u>\$493,893,734.09</u> | <u>\$559,855,576.03</u> | <u>\$610,556,287.52</u> | <u>\$698,325,226.29</u> |
| Expenses | <u>\$305,140,480.57</u> | <u>\$334,209,640.74</u> | <u>\$392,610,592.00</u> | <u>\$475,637,093.00</u> |
| Ending Balance | <u>\$188,753,253.52</u> | <u>\$225,645,935.29</u> | <u>\$217,945,695.52</u> | <u>\$222,688,133.29</u> |
| Total Expenditures & Ending Balance | <u>\$493,893,734.09</u> | <u>\$559,855,576.03</u> | <u>\$610,556,287.52</u> | <u>\$698,325,226.29</u> |

**ENDING BALANCE ANALYSIS
2023-2024 FIRST INTERIM
FINANCIAL REPORT**

| Line # | Description | Column A | Column B | Column C | Column D | Column E |
|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|------------------------------|------------------------------------|
| | | Audited Actuals Balance 6/30/2022 | Unaudited Actuals Surplus or Deficit | Unaudited Actuals Balance 6/30/2023 | Estimated Surplus or Deficit | Estimated Balance Budget 6/30/2024 |
| 1 | Court/Community Schools Programs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Special Education County Program & Reserves | \$3,187,486.59 | (\$2,408,570.28) | \$778,916.31 | \$45,673.00 | \$824,589.31 |
| 3 | Sp Ed & SELPA Restricted Grants/Programs | \$17,963,218.85 | \$1,619,375.70 | \$19,582,594.55 | (\$4,569,772.00) | \$15,012,822.55 |
| 4 | ROC/P District & COE Programs (Line 7 until 2015) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | Other Restricted Programs | \$27,045,722.27 | (\$1,303,071.03) | \$25,742,651.24 | (\$3,754,568.00) | \$21,988,083.24 |
| 6 | SUBTOTAL RESTRICTED PROGRAMS | \$48,196,427.71 | (\$2,092,265.61) | \$46,104,162.10 | (\$8,278,667.00) | \$37,825,495.10 |
| 7 | Designated Unrestricted Programs | \$91,453,343.27 | \$18,869,409.28 | \$110,322,752.55 | (\$3,134,063.00) | \$107,188,689.55 |
| 8 | Court/Community Schools Unrestricted Lottery | \$165,014.80 | (\$105,172.02) | \$59,842.78 | \$0.00 | \$59,842.78 |
| 9 | Special Education Unrestricted Lottery | \$214,735.81 | \$38,914.84 | \$253,650.65 | \$15,843.00 | \$269,493.65 |
| 10 | CTE Unrestricted Lottery | \$117,930.85 | (\$9,794.49) | \$108,136.36 | (\$921.00) | \$107,215.36 |
| 11 | Lottery - Technology Support | \$291,372.89 | (\$21,301.99) | \$270,070.90 | \$25,675.00 | \$295,745.90 |
| 12 | Revolving, Petty Cash | \$30,000.00 | \$0.00 | \$30,000.00 | \$0.00 | \$30,000.00 |
| 13 | Designated Economic Uncertainties | \$3,027,708.00 | \$306,904.00 | \$3,334,612.00 | \$1,992,821.00 | \$5,327,433.00 |
| 14 | Unrestricted Reserves | \$16,394,495.52 | \$4,611,636.77 | \$21,006,132.29 | \$8,636,464.00 | \$29,642,596.29 |
| 15 | QZAB Qualified Zone Academy Bond #1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 16 | QZAB Qualified Zone Academy Bond #2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 17 | QZAB Qualified Zone Academy Bond #3 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 18 | SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES | \$111,694,601.14 | \$23,690,596.39 | \$135,385,197.53 | \$7,535,819.00 | \$142,921,016.53 |
| 19 | TOTAL GENERAL FUND (CDE SACS Financial Reports) | \$159,891,028.85 | \$21,598,330.78 | \$181,489,359.63 | (\$742,848.00) | \$180,746,511.63 |
| TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01) | | | | | | |
| 20 | Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted | \$5,254,564.84 | (\$823,387.98) | \$4,431,176.86 | (\$1,703,164.00) | \$2,728,012.86 |
| 21 | TCSJ - Fund 02 - Unrestricted | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 21a | TCSJ - Economic Uncertainties - Fund 02 - Unrestricted | \$171,529.49 | \$3,380.45 | \$174,909.94 | \$21,937.00 | \$196,846.94 |
| 22 | TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports) | \$5,426,094.33 | (\$820,007.53) | \$4,606,086.80 | (\$1,681,227.00) | \$2,924,859.80 |
| 23 | SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02 | \$53,450,992.55 | (\$2,915,653.59) | \$50,535,338.96 | (\$9,981,831.00) | \$40,553,507.96 |
| 24 | SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02 | \$111,866,130.63 | \$23,693,976.84 | \$135,560,107.47 | \$7,557,756.00 | \$143,117,863.47 |
| 25 | TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports) | \$165,317,123.18 | \$20,778,323.25 | \$186,095,446.43 | (\$2,424,075.00) | \$183,671,371.43 |
| OTHER FUNDS | | | | | | |
| 26 | Charter Fund (Fund 09) | \$8,595,524.28 | \$7,420,395.98 | \$16,015,920.26 | \$80,332.00 | \$16,096,252.26 |
| 27 | Special Education Pass-Through Fund (Fund 10) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 28 | Adults in Corrections (Fund 11) | \$68,302.30 | (\$68,302.30) | \$0.00 | \$0.00 | \$0.00 |
| 29 | Child Development Fund (Fund 12) | \$3,468,245.52 | \$1,009,878.01 | \$4,478,123.53 | (\$514,602.00) | \$3,963,521.53 |
| 30 | County School Facilities (Fund 35) | \$0.00 | \$2,116,609.76 | \$2,116,609.76 | (\$2,072,934.00) | \$43,675.76 |
| 31 | Special Insurance Fund (Fund 67) | \$2,697,724.25 | \$423,800.60 | \$3,121,524.85 | \$1,973,477.00 | \$5,095,001.85 |
| 32 | Retiree Benefit Trust Fund (Fund 71) | \$8,606,333.99 | \$5,211,976.47 | \$13,818,310.46 | \$0.00 | \$13,818,310.46 |
| 33 | TOTAL ALL FUNDS | \$188,753,253.52 | \$36,892,681.77 | \$225,645,935.29 | (\$2,957,802.00) | \$222,688,133.29 |

**ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2023-2024 FIRST INTERIM**

| | <u>2023-2024 Budget</u> | <u>2023-2024 First Interim</u> |
|------------------------------------------------------------------|-----------------------------|------------------------------------|
| Beginning Balance All Funds July 1st | \$219,841,281.52 | \$225,645,935.29 |
| <u>REVENUES</u> | | |
| General Fund 01 | \$191,206,216.00 | \$265,628,782.00 |
| Teachers College of SJ Fund 02 | \$7,227,620.00 | \$8,161,079.00 |
| Charter Fund 09 | \$44,002,237.00 | \$48,309,550.00 |
| Special Education Pass Thru Fund 10 | \$74,760,133.00 | \$71,976,698.00 |
| Adults In Corrections Fund 11 | \$554,767.00 | \$557,642.00 |
| Child Development Fund 12 | \$70,461,439.00 | \$75,119,438.00 |
| County School Facilities Fund 35 | \$1,889.00 | \$92,935.00 |
| Special Insurance Fund 67 | \$2,500,705.00 | \$2,833,167.00 |
| Retiree Benefit Trust Fund 71 | \$0.00 | \$0.00 |
| Subtotal All Funds Revenues | \$390,715,006.00 | \$472,679,291.00 |
| Total Beginning Balance and Revenue All Funds | \$610,556,287.52 | \$698,325,226.29 |
| <u>EXPENDITURES</u> | | |
| General Fund 01 | \$193,715,547.00 | \$266,371,630.00 |
| Teachers College of SJ Fund 02 | \$9,048,606.00 | \$9,842,306.00 |
| Charter Fund 09 | \$42,557,423.00 | \$48,229,218.00 |
| Special Education Pass Thru Fund 10 | \$74,760,133.00 | \$71,976,698.00 |
| Adults In Corrections Fund 11 | \$554,767.00 | \$557,642.00 |
| Child Development Fund 12 | \$70,863,062.00 | \$75,634,040.00 |
| County School Facilities Fund 35 | \$286,889.00 | \$2,165,869.00 |
| Special Insurance Fund 67 | \$824,165.00 | \$859,690.00 |
| Retiree Benefit Trust Fund 71 | \$0.00 | \$0.00 |
| Subtotal All Funds Expenditures | \$392,610,592.00 | \$475,637,093.00 |
| Estimated Ending Balance General Fund | \$173,060,193.85 | \$180,746,511.63 |
| Estimated Ending Balance All Other Funds | \$44,885,501.67 | \$41,941,621.66 |
| Estimated Ending Balance All Funds June 30th | \$217,945,695.52 | \$222,688,133.29 |
| Total Expenditures and Estimated Ending Balance All Funds | \$610,556,287.52 | \$698,325,226.29 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|--------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 1 | Special Education - Local Assistance Entitlements | 3310 | 1030 | \$0.00 | \$954,331.00 | \$954,331.00 | \$954,331.00 | \$0.00 | 2 |
| 2 | Special Education - Child Nutrition / Food Services | 5310 | 1690 | \$0.00 | \$481,545.00 | \$481,545.00 | \$481,545.00 | \$0.00 | 2 |
| 3 | Special Education | 6500 | 1000 | -\$0.50 | \$50,919,523.00 | \$50,919,522.50 | \$0.00 | \$50,919,522.50 | 2 |
| 4 | Special Education - Non Public Agency Reimbursement Program | 6500 | 1019 | \$0.00 | \$0.00 | \$0.00 | \$2,443,500.00 | -\$2,443,500.00 | 2 |
| 5 | Special Education - SDC - Special Day Class | 6500 | 1020 | \$0.00 | \$0.00 | \$0.00 | \$31,126,382.00 | -\$31,126,382.00 | 2 |
| 6 | Special Education - Mid-Year Growth Start Up | 6500 | 1024 | \$0.00 | \$1,906,988.00 | \$1,906,988.00 | \$1,906,988.00 | \$0.00 | 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 - DIS - Designated Instructional Services | 6500 | 1050 | \$0.00 | \$0.00 | \$0.00 | \$9,282,279.00 | -\$9,282,279.00 | 2 |
| 9 | Special Education - Maximization SELPA - Special Education Local Planning Area | 6500 | 1090 | \$529,914.68 | \$45,673.00 | \$575,587.68 | \$0.00 | \$575,587.68 | 2 |
| 10 | Special Education - Pupil Services | 6500 | 1500 | \$0.00 | \$0.00 | \$0.00 | \$1,319,356.00 | -\$1,319,356.00 | 2 |
| 11 | Special Education - Instructional Administration | 6500 | 1600 | \$0.00 | \$0.00 | \$0.00 | \$943,334.00 | -\$943,334.00 | 2 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 12 | Special Education - School Administration | 6500 | 1610 | \$0.00 | \$0.00 | \$0.00 | \$3,439,870.00 | -\$3,439,870.00 | 2 |
| 13 | Special Education - Maintenance and Operations | 6500 | 1700 | \$0.00 | \$0.00 | \$0.00 | \$1,850,924.00 | -\$1,850,924.00 | 2 |
| 14 | Special Education - Deferred Maintenance | 6500 | 1710 | \$0.00 | -\$231,269.00 | -\$231,269.00 | \$0.00 | -\$231,269.00 | 2 |
| 15 | Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services | 6500 | 2050 | \$0.00 | \$0.00 | \$0.00 | \$282,609.00 | -\$282,609.00 | 2 |
| 16 | Special Education - Infants | 6510 | 1040 | \$0.00 | \$300,084.00 | \$300,084.00 | \$300,084.00 | \$0.00 | 2 |
| Total by Ending Balance Line | | | | \$778,916.31 | \$54,376,875.00 | \$55,155,791.31 | \$54,331,202.00 | \$824,589.31 | 2 |
| 17 | Special Education - ESSA - Every Student Succeed Act School Improvements - CSI - Comprehensive Support Improvement FY 21/22 | 3182 | 1350 | \$0.00 | \$9,028.00 | \$9,028.00 | \$9,028.00 | \$0.00 | 3 |
| 18 | Special Education - ESSERIII - Elementary and Secondary School Emergency Relief | 3213 | 1361 | \$0.00 | \$74,108.00 | \$74,108.00 | \$74,108.00 | \$0.00 | 3 |
| 19 | Special Education - Preschool Local Entitlements | 3310 | 1100 | \$0.00 | \$385,080.00 | \$385,080.00 | \$385,080.00 | \$0.00 | 3 |
| 20 | SELPA - Special Education Local Planning Area Federal Preschool Grant | 3315 | 2100 | \$0.00 | \$84,189.00 | \$84,189.00 | \$84,189.00 | \$0.00 | 3 |
| 21 | 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 |
| 22 | SELPA - Special Education Local Planning Area Preschool Staff Development | 3345 | 2120 | \$0.00 | \$3,734.00 | \$3,734.00 | \$3,734.00 | \$0.00 | 3 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 23 | Special Education - Early Intervention Part C | 3385 | 1110 | \$0.00 | \$91,558.00 | \$91,558.00 | \$91,558.00 | \$0.00 | 3 |
| 24 | SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution | 3395 | 2220 | \$0.00 | \$14,507.00 | \$14,507.00 | \$14,507.00 | \$0.00 | 3 |
| 25 | Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting Systems FY 22/23 | 4203 | 1351 | \$0.00 | \$30,600.00 | \$30,600.00 | \$30,600.00 | \$0.00 | 3 |
| 26 | Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting System FY 21/22 | 4203 | 1357 | \$0.00 | \$16,145.00 | \$16,145.00 | \$16,145.00 | \$0.00 | 3 |
| 27 | Special Education - ESSA - Every Student Succeeds Act, Title III English Learner Student Program 23/24, CARS Consolidated Application and Reporting System | 4203 | 1371 | \$0.00 | \$25,265.00 | \$25,265.00 | \$25,265.00 | \$0.00 | 3 |
| 28 | Special Education - Educator Effectiveness | 6266 | 1459 | \$674,318.27 | \$0.00 | \$674,318.27 | \$251,419.00 | \$422,899.27 | 3 |
| 29 | Special Education - Lottery Restricted | 6300 | 1026 | \$391,205.05 | \$63,202.00 | \$454,407.05 | \$102,553.00 | \$351,854.05 | 3 |
| 30 | Special Education - Reserve Distribution to Districts | 6500 | 1014 | \$6,947,391.46 | \$0.00 | \$6,947,391.46 | \$5,000,000.00 | \$1,947,391.46 | 3 |
| 31 | Special Education - Mental Health Services | 6500 | 1327 | \$0.00 | \$2,186,955.00 | \$2,186,955.00 | \$2,186,955.00 | \$0.00 | 3 |
| 32 | Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA) | 6500 | 1807 | \$0.00 | \$52,080.00 | \$52,080.00 | \$45,695.00 | \$6,385.00 | 3 |
| 33 | SELPA - Special Education Local Planning Area- Low Incidence Equipment/Supplies | 6500 | 2010 | \$2,044,677.13 | \$1,279,959.00 | \$3,324,636.13 | \$1,133,985.00 | \$2,190,651.13 | 3 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 34 | SELPA - Special Education Local Planning Area- Out of Home Care | 6500 | 2030 | \$4,655,148.33 | -\$259,906.00 | \$4,395,242.33 | \$1,059,467.00 | \$3,335,775.33 | 3 |
| 35 | SELPA - Special Education Local Planning Area Regionalized Services | 6500 | 2060 | \$1,384,667.53 | \$539,446.00 | \$1,924,113.53 | \$478,970.00 | \$1,445,143.53 | 3 |
| 36 | SELPA - Special Education Local Planning Area Program Specialist | 6500 | 2070 | \$1,502,710.15 | \$809,170.00 | \$2,311,880.15 | \$665,920.00 | \$1,645,960.15 | 3 |
| 37 | SELPA - Special Education Local Planning Area Personnel Development | 6500 | 2110 | \$0.00 | \$7,164.00 | \$7,164.00 | \$7,164.00 | \$0.00 | 3 |
| 38 | SELPA - Mental Health Part B IDEA Average Daily Attendance (ADA) Allocation | 6500 | 2327 | \$0.00 | \$816,086.00 | \$816,086.00 | \$816,086.00 | \$0.00 | 3 |
| 39 | SELPA - Special Education Local Planning Area Psych Services Contracted | 6500 | 2500 | \$200,470.48 | \$517,737.00 | \$718,207.48 | \$517,229.00 | \$200,978.48 | 3 |
| 40 | Special Education - Infant Discretionary | 6515 | 1112 | \$0.00 | \$12,937.00 | \$12,937.00 | \$12,937.00 | \$0.00 | 3 |
| 41 | SELPA - Special Education Local Planning Area Workability I | 6520 | 2200 | \$0.00 | \$294,615.00 | \$294,615.00 | \$294,615.00 | \$0.00 | 3 |
| 42 | SELPA - Special Education Local Planning Area- State Mental Health-Related Services | 6546 | 2326 | \$0.00 | \$1,690,796.00 | \$1,690,796.00 | \$0.00 | \$1,690,796.00 | 3 |
| 43 | Special Education - COSP - County Operated Schools and Programs - Mental Health Services | 6546 | 3215 | \$98,941.23 | \$154,306.00 | \$253,247.23 | \$154,306.00 | \$98,941.23 | 3 |
| 44 | Special Education - VAFS Venture Academy Family of Schools - Mental Health Services | 6546 | 3216 | \$77,140.08 | \$132,783.00 | \$209,923.08 | \$138,898.00 | \$71,025.08 | 3 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 45 | Special Education Ethnic Studies Block Grant | 7810 | 1367 | \$5,062.00 | \$0.00 | \$5,062.00 | \$0.00 | \$5,062.00 | 3 |
| 46 | SPED - Special Education Cal HOPE - California Help Outreach Possibilities Empowerment SEL - Social Emotional Learning | 9010 | 1368 | \$0.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 | 3 |
| 47 | Special Education Operations | 9010 | 1701 | \$0.00 | \$220,816.00 | \$220,816.00 | \$220,816.00 | \$0.00 | 3 |
| 48 | SELPA - Special Education Local Planning Area- Inservice Administration Budget | 9010 | 2160 | \$37,633.91 | \$15,000.00 | \$52,633.91 | \$22,797.00 | \$29,836.91 | 3 |
| 49 | SELPA - Special Education Local Planning Area 504 Training | 9010 | 2162 | \$11,842.05 | \$0.00 | \$11,842.05 | \$0.00 | \$11,842.05 | 3 |
| 50 | SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers | 9010 | 2166 | \$26,499.21 | \$23,100.00 | \$49,599.21 | \$23,100.00 | \$26,499.21 | 3 |
| 51 | SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium | 9010 | 2170 | \$81,437.81 | \$18,629.00 | \$100,066.81 | \$18,629.00 | \$81,437.81 | 3 |
| 52 | 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 |
| 53 | SELPA - Special Education Local Planning Area JLSJC - Junior League of San Joaquin County Life Skills Training | 9010 | 2207 | \$101.59 | \$0.00 | \$101.59 | \$0.00 | \$101.59 | 3 |
| 54 | SELPA - Special Education Local Planning Area Medi-Cal Billing Option | 9010 | 6510 | \$1,437,996.10 | \$221,129.00 | \$1,659,125.10 | \$214,235.00 | \$1,444,890.10 | 3 |
| Total by Ending Balance Line | | | | \$19,582,594.55 | \$9,577,983.00 | \$29,160,577.55 | \$14,147,755.00 | \$15,012,822.55 | 3 |
| 55 | COSP - County Operated Schools and Programs- Title I Part A Basic Grant | 3010 | 3349 | \$0.00 | \$1,085,875.00 | \$1,085,875.00 | \$1,085,875.00 | \$0.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 56 | COSP - County Operated Schools and Programs- Title I Low Income/Neglected | 3010 | 3351 | \$0.00 | \$52,210.00 | \$52,210.00 | \$52,210.00 | \$0.00 | 5 |
| 57 | COSP - County Operated Schools and Programs- Title I Part D Delinquent/Neglected | 3025 | 3350 | \$0.00 | \$562,805.00 | \$562,805.00 | \$562,805.00 | \$0.00 | 5 |
| 58 | Migrant- Districts | 3060 | 6035 | \$0.00 | \$0.00 | \$0.00 | \$36,510.00 | -\$36,510.00 | 5 |
| 59 | Migrant Education - Administration | 3060 | 6080 | \$0.00 | \$3,038,226.00 | \$3,038,226.00 | \$606,048.00 | \$2,432,178.00 | 5 |
| 60 | Migrant Education - Centralized Services | 3060 | 6082 | \$0.00 | \$0.00 | \$0.00 | \$169,053.00 | -\$169,053.00 | 5 |
| 61 | Migrant Education - Out of School Youth | 3060 | 6083 | \$0.00 | \$0.00 | \$0.00 | \$150,726.00 | -\$150,726.00 | 5 |
| 62 | Migrant Education - Parent Participation | 3060 | 6084 | \$0.00 | \$0.00 | \$0.00 | \$99,460.00 | -\$99,460.00 | 5 |
| 63 | Migrant Education - School Readiness | 3060 | 6085 | \$0.00 | \$0.00 | \$0.00 | \$184,822.00 | -\$184,822.00 | 5 |
| 64 | Migrant Education - Identification and Recruitment | 3060 | 6086 | \$0.00 | \$0.00 | \$0.00 | \$413,810.00 | -\$413,810.00 | 5 |
| 65 | Migrant Education - Health | 3060 | 6087 | \$0.00 | \$0.00 | \$0.00 | \$95,127.00 | -\$95,127.00 | 5 |
| 66 | Migrant Education - Migrant District Service Agreement | 3060 | 6088 | \$0.00 | \$0.00 | \$0.00 | \$434,580.00 | -\$434,580.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 67 | Migrant Education - Staff Development | 3060 | 6092 | \$0.00 | \$0.00 | \$0.00 | \$6,017.00 | -\$6,017.00 | 5 |
| 68 | Migrant Education - Stockton | 3060 | 6093 | \$0.00 | \$0.00 | \$0.00 | \$360,285.00 | -\$360,285.00 | 5 |
| 69 | Migrant Education - Lodi | 3060 | 6094 | \$0.00 | \$0.00 | \$0.00 | \$283,876.00 | -\$283,876.00 | 5 |
| 70 | Migrant Education - Linden | 3060 | 6095 | \$0.00 | \$0.00 | \$0.00 | \$21,541.00 | -\$21,541.00 | 5 |
| 71 | Migrant Education - Manteca | 3060 | 6096 | \$0.00 | \$0.00 | \$0.00 | \$176,371.00 | -\$176,371.00 | 5 |
| 72 | Migrant- Districts | 3061 | 6035 | \$0.00 | \$0.00 | \$0.00 | \$8,910.00 | -\$8,910.00 | 5 |
| 73 | Migrant Education - Summer School Administration | 3061 | 6080 | \$0.00 | \$591,444.00 | \$591,444.00 | \$27,077.00 | \$564,367.00 | 5 |
| 74 | Migrant Education - Summer School Centralized Services | 3061 | 6082 | \$0.00 | \$0.00 | \$0.00 | \$130,272.00 | -\$130,272.00 | 5 |
| 75 | Migrant Education - Summer School Out of School Youth | 3061 | 6083 | \$0.00 | \$0.00 | \$0.00 | \$21,148.00 | -\$21,148.00 | 5 |
| 76 | Migrant Education - Summer School - School Readiness | 3061 | 6085 | \$0.00 | \$0.00 | \$0.00 | \$15,463.00 | -\$15,463.00 | 5 |
| 77 | Migrant Education - Summer School Migrant District Service Agreement | 3061 | 6088 | \$0.00 | \$0.00 | \$0.00 | \$299,018.00 | -\$299,018.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 78 | Migrant Education - Summer School Stockton | 3061 | 6093 | \$0.00 | \$0.00 | \$0.00 | \$32,858.00 | -\$32,858.00 | 5 |
| 79 | Migrant Education - Summer School Lodi | 3061 | 6094 | \$0.00 | \$0.00 | \$0.00 | \$32,070.00 | -\$32,070.00 | 5 |
| 80 | Migrant Education - Summer School Linden | 3061 | 6095 | \$0.00 | \$0.00 | \$0.00 | \$4,312.00 | -\$4,312.00 | 5 |
| 81 | Migrant Education - Summer School Manteca | 3061 | 6096 | \$0.00 | \$0.00 | \$0.00 | \$20,316.00 | -\$20,316.00 | 5 |
| 82 | COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement | 3182 | 3345 | \$0.00 | \$356,701.00 | \$356,701.00 | \$356,701.00 | \$0.00 | 5 |
| 83 | COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20 | 3182 | 3359 | \$0.00 | \$23,420.00 | \$23,420.00 | \$23,420.00 | \$0.00 | 5 |
| 84 | COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval | 3183 | 6390 | \$0.00 | \$173,611.00 | \$173,611.00 | \$173,611.00 | \$0.00 | 5 |
| 85 | COE - County Office of Education - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement Carryover | 3183 | 6391 | \$0.00 | \$10,791.00 | \$10,791.00 | \$10,791.00 | \$0.00 | 5 |
| 86 | COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation | 3183 | 6404 | \$0.00 | \$168,919.00 | \$168,919.00 | \$168,919.00 | \$0.00 | 5 |
| 87 | COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief | 3213 | 3474 | \$0.00 | \$1,143,287.00 | \$1,143,287.00 | \$1,143,287.00 | \$0.00 | 5 |
| 88 | General Fund ESSERIII - Elementary and Secondary School Emergency Relief | 3213 | 5257 | \$0.00 | \$145,830.00 | \$145,830.00 | \$145,830.00 | \$0.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 89 | COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief | 3214 | 3469 | \$0.00 | \$532,899.00 | \$532,899.00 | \$532,899.00 | \$0.00 | 5 |
| 90 | COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief ELO - Expanded Learning Opportunity | 3218 | 3327 | \$0.00 | \$83,950.00 | \$83,950.00 | \$83,950.00 | \$0.00 | 5 |
| 91 | COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief - State Reserve Learning Loss | 3219 | 3328 | \$0.00 | \$375,790.00 | \$375,790.00 | \$375,790.00 | \$0.00 | 5 |
| 92 | ESSER III - Elementary and Secondary School Emergency Relief III Summer Grant Program | 3225 | 6327 | \$0.00 | \$468,110.00 | \$468,110.00 | \$468,110.00 | \$0.00 | 5 |
| 93 | ESSER III- Elementary and Secondary School Emergency Relief III- Round 2 Summer Program | 3225 | 6328 | \$0.00 | \$135,000.00 | \$135,000.00 | \$135,000.00 | \$0.00 | 5 |
| 94 | Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance | 3310 | 3457 | \$0.00 | \$150,684.00 | \$150,684.00 | \$150,684.00 | \$0.00 | 5 |
| 95 | VAFS - Venture Academy Family of Schools - Special Education Local Planning | 3310 | 3860 | \$0.00 | \$235,792.00 | \$235,792.00 | \$235,792.00 | \$0.00 | 5 |
| 96 | Title II Part A - Improving Teacher Quality | 4035 | 6161 | \$0.00 | \$58,268.00 | \$58,268.00 | \$58,268.00 | \$0.00 | 5 |
| 97 | 21st Century High School ASSETs - After School Safety and Enrichment for Teens | 4124 | 6343 | \$0.00 | \$254,500.00 | \$254,500.00 | \$254,500.00 | \$0.00 | 5 |
| 98 | 21st Century High School ASSETs- After School Safety and Enrichment for Teens Year 1 Carryover | 4124 | 6354 | \$0.00 | \$52,330.00 | \$52,330.00 | \$52,330.00 | \$0.00 | 5 |
| 99 | COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant | 4127 | 3358 | \$0.00 | \$120,055.00 | \$120,055.00 | \$120,055.00 | \$0.00 | 5 |

**ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 100 | COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems | 4203 | 3344 | \$0.00 | \$43,487.00 | \$43,487.00 | \$43,487.00 | \$0.00 | 5 |
| 101 | Regional English Learner Specialist Agreement | 4204 | 6114 | \$0.00 | \$8,718.00 | \$8,718.00 | \$8,718.00 | \$0.00 | 5 |
| 102 | Title III ESSA - Every Student Succeeds Act Technical Assistance | 4204 | 6116 | \$0.00 | \$106,026.00 | \$106,026.00 | \$106,026.00 | \$0.00 | 5 |
| 103 | COSP - County Operated Schools and Programs- Child Nutrition Food Service | 5310 | 3690 | \$0.00 | \$618,691.00 | \$618,691.00 | \$618,691.00 | \$0.00 | 5 |
| 104 | COSP - County Operated Schools and Programs- McKinney Vento Homeless Assistance Act | 5630 | 3431 | \$0.00 | \$267,977.00 | \$267,977.00 | \$267,977.00 | \$0.00 | 5 |
| 105 | ARP I - American Recovery Plan - Homeless Program | 5632 | 3939 | \$0.00 | \$151,346.00 | \$151,346.00 | \$151,346.00 | \$0.00 | 5 |
| 106 | ARP - American Rescue Plan HCYII - Homeless Youth and Children II Plan | 5634 | 3940 | \$0.00 | \$39,183.00 | \$39,183.00 | \$39,183.00 | \$0.00 | 5 |
| 107 | DOL 8 - Department of Labor - YouthBuild of San Joaquin | 5810 | 6270 | \$0.00 | \$193,365.00 | \$193,365.00 | \$193,365.00 | \$0.00 | 5 |
| 108 | DOL 9 - Department of Labor- YouthBuild of San Joaquin | 5810 | 6271 | \$0.00 | \$1,196,000.00 | \$1,196,000.00 | \$1,196,000.00 | \$0.00 | 5 |
| 109 | STOP School Violence | 5810 | 6355 | \$0.00 | \$266,663.00 | \$266,663.00 | \$266,663.00 | \$0.00 | 5 |
| 110 | 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 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 111 | ASES - After School Education and Safety Transitional Carryover | 6010 | 6373 | \$0.00 | \$319,129.00 | \$319,129.00 | \$319,129.00 | \$0.00 | 5 |
| 112 | COSP - County Operated Schools and Programs Educator Effectiveness | 6266 | 3453 | \$566,291.88 | \$0.00 | \$566,291.88 | \$54,325.00 | \$511,966.88 | 5 |
| 113 | Court/Community Schools - Lottery Restricted | 6300 | 3006 | \$600,694.74 | \$90,127.00 | \$690,821.74 | \$90,127.00 | \$600,694.74 | 5 |
| 114 | Adults In Corrections - Lottery Restricted Transfer | 6300 | 4102 | \$79,143.45 | \$2,782.00 | \$81,925.45 | \$2,782.00 | \$79,143.45 | 5 |
| 115 | Antibias Education Grant Program | 6318 | 5092 | \$61,957.16 | \$100,000.00 | \$161,957.16 | \$161,957.00 | \$0.16 | 5 |
| 116 | COSP - County Operated Schools and Programs CCSPP California Community School Partnership Program Planning Grant | 6331 | 3338 | \$50,276.57 | \$20,000.00 | \$70,276.57 | \$70,276.00 | \$0.57 | 5 |
| 117 | CCSPP - California Community Schools Partnership Program Coordination Grant 22-23 | 6333 | 6403 | \$0.00 | \$375,000.00 | \$375,000.00 | \$375,000.00 | \$0.00 | 5 |
| 118 | CCSPP - California Community Schools Partnership Program Coordination Grant 23-25 | 6333 | 6406 | \$0.00 | \$400,000.00 | \$400,000.00 | \$400,000.00 | \$0.00 | 5 |
| 119 | DSP - Direct Support Professional Training | 6355 | 4051 | \$31,663.69 | \$22,940.00 | \$54,603.69 | \$22,940.00 | \$31,663.69 | 5 |
| 120 | Community - CTE - Career Technical Education - Revenue | 6371 | 4001 | \$0.00 | \$33,852.00 | \$33,852.00 | \$33,852.00 | \$0.00 | 5 |
| 121 | CTEIG - Career Technical Education Incentive Grant | 6387 | 6595 | \$0.00 | \$115,000.00 | \$115,000.00 | \$115,000.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 122 | K-12 Workforce Pathway Coordinator Round 4 | 6388 | 4401 | \$0.00 | \$15,893.00 | \$15,893.00 | \$15,893.00 | \$0.00 | 5 |
| 123 | K-12 Workforce Pathway Coordinator Round 5 | 6388 | 4402 | \$0.00 | \$130,000.00 | \$130,000.00 | \$130,000.00 | \$0.00 | 5 |
| 124 | COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs | 6500 | 3201 | \$2,568,149.39 | \$755,686.00 | \$3,323,835.39 | \$765,808.00 | \$2,558,027.39 | 5 |
| 125 | COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools | 6500 | 3202 | \$4,418,964.40 | \$1,526,092.00 | \$5,945,056.40 | \$1,806,140.00 | \$4,138,916.40 | 5 |
| 126 | Workability - Court/Community Schools | 6520 | 3361 | \$0.00 | \$51,045.00 | \$51,045.00 | \$51,045.00 | \$0.00 | 5 |
| 127 | TUPE - Tobacco Use Prevention Education - Healthy Kids | 6650 | 6330 | \$0.00 | \$145,000.00 | \$145,000.00 | \$145,000.00 | \$0.00 | 5 |
| 128 | TUPE - Tobacco Use Prevention Education - Prop 99 | 6680 | 6323 | \$0.00 | \$94,893.00 | \$94,893.00 | \$94,893.00 | \$0.00 | 5 |
| 129 | TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56 | 6685 | 6326 | \$0.00 | \$77,937.00 | \$77,937.00 | \$77,937.00 | \$0.00 | 5 |
| 130 | TUPE - Tobacco Use Prevention Education - Consortium | 6690 | 6340 | \$0.00 | \$53,991.00 | \$53,991.00 | \$53,991.00 | \$0.00 | 5 |
| 131 | Arts and Music Block Grant | 6762 | 5248 | \$545,064.00 | -\$38,711.00 | \$506,353.00 | \$0.00 | \$506,353.00 | 5 |
| 132 | COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds | 7028 | 3697 | \$45,761.88 | \$0.00 | \$45,761.88 | \$19,784.00 | \$25,977.88 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|---------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 133 | COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds | 7029 | 3698 | \$584.22 | \$0.00 | \$584.22 | \$0.00 | \$584.22 | 5 |
| 134 | COSP -County Operated Schools and Programs- Kitchen Infrastructure and Training 2022-23 | 7032 | 3699 | \$111,698.00 | \$0.00 | \$111,698.00 | \$0.00 | \$111,698.00 | 5 |
| 135 | Learning Communities for School Success | 7085 | 3458 | \$98,945.07 | \$78,309.00 | \$177,254.07 | \$82,753.00 | \$94,501.07 | 5 |
| 136 | CELP - California Environmental Literacy Project | 7135 | 7212 | \$0.00 | \$120,000.00 | \$120,000.00 | \$120,000.00 | \$0.00 | 5 |
| 137 | Youth Community Access Durham Ferry - Prop 64 | 7135 | 7234 | \$0.00 | \$131,869.00 | \$131,869.00 | \$131,869.00 | \$0.00 | 5 |
| 138 | Classified School Employee Professional Development Block Grant | 7311 | 5097 | \$72,218.00 | \$0.00 | \$72,218.00 | \$0.00 | \$72,218.00 | 5 |
| 139 | Foster Youth Services | 7366 | 3935 | \$0.00 | \$676,386.00 | \$676,386.00 | \$676,386.00 | \$0.00 | 5 |
| 140 | AB130 Direct Services for Foster Youth Funds | 7368 | 3938 | \$0.00 | \$418,811.00 | \$418,811.00 | \$418,811.00 | \$0.00 | 5 |
| 141 | COSP - County Operated Schools and Programs A-G Access / Success Completion Improvement | 7412 | 3336 | \$250,543.70 | \$0.00 | \$250,543.70 | \$0.00 | \$250,543.70 | 5 |
| 142 | COSP - County Operated Schools and Programs - A-G Learning Loss Mitigation Grant | 7413 | 3337 | \$98,796.00 | \$0.00 | \$98,796.00 | \$0.00 | \$98,796.00 | 5 |
| 143 | CSESAP - Classified School Employee Summer Assistance Program | 7415 | 5212 | \$0.00 | \$215,131.00 | \$215,131.00 | \$215,131.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 144 | General Fund In Person Learning Grant | 7422 | 5256 | \$0.00 | \$140,891.00 | \$140,891.00 | \$140,891.00 | \$0.00 | 5 |
| 145 | COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded | 7425 | 3472 | \$66,700.88 | \$0.00 | \$66,700.88 | \$26,642.00 | \$40,058.88 | 5 |
| 146 | Learning Recovery Block Grant | 7435 | 5249 | \$2,394,044.00 | \$0.00 | \$2,394,044.00 | \$0.00 | \$2,394,044.00 | 5 |
| 147 | STRS - State Teachers Retirement System - On Behalf | 7690 | 0099 | \$0.00 | \$2,487,213.00 | \$2,487,213.00 | \$2,487,213.00 | \$0.00 | 5 |
| 148 | COSP - County Operated Schools and Programs Ethnic Studies Block Grant | 7810 | 3445 | \$22,294.00 | \$0.00 | \$22,294.00 | \$0.00 | \$22,294.00 | 5 |
| 149 | CalAgPlate Agriculture Careers Exploration | 7810 | 4050 | \$0.00 | \$836.00 | \$836.00 | \$836.00 | \$0.00 | 5 |
| 150 | Workability I Database | 7810 | 5030 | \$0.00 | \$529,686.00 | \$529,686.00 | \$529,686.00 | \$0.00 | 5 |
| 151 | LGBTQ+ Website - Lesbian, Gay, Bisexual, Queer, and Transgender or Questioning and Others Cultural Competency Professional Learning Platform | 7810 | 5037 | \$0.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 | \$0.00 | 5 |
| 152 | Professional Development and Learning Management System | 7810 | 5038 | \$0.00 | \$90,549.00 | \$90,549.00 | \$90,549.00 | \$0.00 | 5 |
| 153 | State of California Oral Health | 7810 | 5049 | \$0.00 | \$140,318.00 | \$140,318.00 | \$140,318.00 | \$0.00 | 5 |
| 154 | CalCRN - California Career Resource Network | 7810 | 5051 | \$0.00 | \$125,000.00 | \$125,000.00 | \$125,000.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|-------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 155 | LCFF - Local Control Funding Formula - Evaluation Rubrics for LCAP - Local Control and Accountability | 7810 | 5053 | \$0.00 | \$152,123.00 | \$152,123.00 | \$152,123.00 | \$0.00 | 5 |
| 156 | Forestry Corps | 7810 | 5280 | \$0.00 | \$1,098,000.00 | \$1,098,000.00 | \$1,098,000.00 | \$0.00 | 5 |
| 157 | CMD - Corpsmember Development | 7810 | 5288 | \$0.00 | \$24,000.00 | \$24,000.00 | \$24,000.00 | \$0.00 | 5 |
| 158 | CalRecycle California Conservation Corps - E-Waste | 7810 | 5289 | \$0.00 | \$571,428.00 | \$571,428.00 | \$571,428.00 | \$0.00 | 5 |
| 159 | CalRecycle California Conservation Corps - Tire | 7810 | 5290 | \$0.00 | \$357,142.00 | \$357,142.00 | \$357,142.00 | \$0.00 | 5 |
| 160 | CalRecycle California Conservation Corps - Oil | 7810 | 5291 | \$0.00 | \$142,857.00 | \$142,857.00 | \$142,857.00 | \$0.00 | 5 |
| 161 | CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund | 7810 | 5292 | \$0.00 | \$920,855.00 | \$920,855.00 | \$920,855.00 | \$0.00 | 5 |
| 162 | Mathematics, Science and Computer Science Professional Learning Grant | 7810 | 6053 | \$0.00 | \$50,000,000.00 | \$50,000,000.00 | \$50,000,000.00 | \$0.00 | 5 |
| 163 | California Serves | 7810 | 6120 | \$0.00 | \$500,000.00 | \$500,000.00 | \$500,000.00 | \$0.00 | 5 |
| 164 | CalRecycle California Conservation Corps E-Waste Carryover | 7810 | 6251 | \$0.00 | \$297,346.00 | \$297,346.00 | \$297,346.00 | \$0.00 | 5 |
| 165 | CalRecycle California Conservation Corps - Tire Carryover | 7810 | 6252 | \$0.00 | \$218,313.00 | \$218,313.00 | \$218,313.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|---------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 166 | CalRecycle California Conservation Corps - Oil Carryover | 7810 | 6253 | \$0.00 | \$78,862.00 | \$78,862.00 | \$78,862.00 | \$0.00 | 5 |
| 167 | CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover | 7810 | 6254 | \$0.00 | \$420,965.00 | \$420,965.00 | \$420,965.00 | \$0.00 | 5 |
| 168 | GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover | 7810 | 6280 | \$0.00 | \$992,843.00 | \$992,843.00 | \$992,843.00 | \$0.00 | 5 |
| 169 | CDPH - California Department of Public Health Youth Suicide Reporting and Crisis Response Pilot Program | 7810 | 6318 | \$0.00 | \$1,388,684.00 | \$1,388,684.00 | \$1,388,684.00 | \$0.00 | 5 |
| 170 | MHSSA - Mental Health Student Services Act | 7810 | 6359 | \$0.00 | \$1,775,519.00 | \$1,775,519.00 | \$1,775,519.00 | \$0.00 | 5 |
| 171 | Whale Tail | 7810 | 7152 | \$0.00 | \$46,563.00 | \$46,563.00 | \$46,563.00 | \$0.00 | 5 |
| 172 | DWR - Department of Water Resources - Water Education Learning Packets | 7810 | 7164 | \$0.00 | \$20,840.00 | \$20,840.00 | \$20,840.00 | \$0.00 | 5 |
| 173 | Routine Maintenance and Repair Requirement | 8150 | 5701 | \$0.00 | \$2,243,745.00 | \$2,243,745.00 | \$2,243,745.00 | \$0.00 | 5 |
| 174 | COSP - County Operated Schools and Programs Miscellaneous Revenue | 9010 | 3002 | \$120,133.10 | \$0.00 | \$120,133.10 | \$0.00 | \$120,133.10 | 5 |
| 175 | COSP - County Operated Schools and Programs Duplicating - Print Shop | 9010 | 3115 | \$35,841.97 | \$137,386.00 | \$173,227.97 | \$173,228.00 | -\$0.03 | 5 |
| 176 | COSP - County Operated Schools and Programs Apprenticeship Interns | 9010 | 3120 | \$43,581.71 | \$0.00 | \$43,581.71 | \$17,189.00 | \$26,392.71 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 177 | 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 |
| 178 | COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court | 9010 | 3471 | \$0.00 | \$160,328.00 | \$160,328.00 | \$160,328.00 | \$0.00 | 5 |
| 179 | COSP - County Operated Schools and Programs- California Apprenticeship Initiative Grant | 9010 | 3498 | \$0.00 | \$9,048.00 | \$9,048.00 | \$9,048.00 | \$0.00 | 5 |
| 180 | VAFS - Venture Academy Family of Schools Fundraising Activities | 9010 | 3804 | \$188,488.19 | \$155,300.00 | \$343,788.19 | \$205,300.00 | \$138,488.19 | 5 |
| 181 | HE TAC - Homeless Education Technical Assistance Center Mini Grant | 9010 | 3941 | \$0.00 | \$241,673.00 | \$241,673.00 | \$241,673.00 | \$0.00 | 5 |
| 182 | HSA - Human Services Agency - Construction Technology GED - General Education Diploma | 9010 | 4065 | \$0.00 | \$121,446.00 | \$121,446.00 | \$121,446.00 | \$0.00 | 5 |
| 183 | HSA - Human Services Agency - Construction Technology | 9010 | 4200 | \$0.00 | \$269,313.00 | \$269,313.00 | \$269,313.00 | \$0.00 | 5 |
| 184 | HSA - Human Services Agency - Food Service Program | 9010 | 4201 | \$0.00 | \$436,514.00 | \$436,514.00 | \$436,514.00 | \$0.00 | 5 |
| 185 | CTE - Career Technical Education - Expansion | 9010 | 4212 | \$317,954.38 | \$36,729.00 | \$354,683.38 | \$83,639.00 | \$271,044.38 | 5 |
| 186 | CAI - California Apprenticeship Initiative Grant | 9010 | 4213 | \$0.00 | \$23,394.00 | \$23,394.00 | \$23,394.00 | \$0.00 | 5 |
| 187 | CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program | 9010 | 4214 | \$0.00 | \$371,516.00 | \$371,516.00 | \$371,516.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 188 | California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program | 9010 | 4215 | \$0.00 | \$369,842.00 | \$369,842.00 | \$369,842.00 | \$0.00 | 5 |
| 189 | CAI - California Apprenticeship Initiative New and Innovative Program | 9010 | 4217 | \$0.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 | \$0.00 | 5 |
| 190 | CodeStack | 9010 | 5025 | \$5,276,847.93 | \$9,412,772.00 | \$14,689,619.93 | \$11,423,521.00 | \$3,266,098.93 | 5 |
| 191 | Edge Workforce Backbone Project Codestack Academy Scholarships | 9010 | 5029 | \$30,000.00 | \$2,826.00 | \$32,826.00 | \$32,826.00 | \$0.00 | 5 |
| 192 | Code Camp | 9010 | 5056 | \$0.00 | \$624,583.00 | \$624,583.00 | \$624,583.00 | \$0.00 | 5 |
| 193 | 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 |
| 194 | PG&E - Pacific Gas and Electric Energy Center Foundation Grant | 9010 | 5064 | \$12.12 | \$0.00 | \$12.12 | \$0.00 | \$12.12 | 5 |
| 195 | Canine Services Consortium | 9010 | 5208 | \$1,029.73 | \$7,700.00 | \$8,729.73 | \$7,700.00 | \$1,029.73 | 5 |
| 196 | Youth Workforce Program Services | 9010 | 5275 | \$0.00 | \$692,920.00 | \$692,920.00 | \$692,920.00 | \$0.00 | 5 |
| 197 | Miscellaneous Recycling Revenues | 9010 | 5287 | \$216,156.40 | \$53,365.00 | \$269,521.40 | \$58,070.00 | \$211,451.40 | 5 |
| 198 | Threat Assessment | 9010 | 5723 | \$3,685.16 | \$23,000.00 | \$26,685.16 | \$23,000.00 | \$3,685.16 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 199 | Assessment Administration | 9010 | 6069 | \$264,091.49 | -\$16,596.00 | \$247,495.49 | \$55,919.00 | \$191,576.49 | 5 |
| 200 | Regional Lead Ethnic Studies | 9010 | 6118 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$0.00 | 5 |
| 201 | Work Group Professional Learning / Development Ethnic Studies | 9010 | 6119 | \$0.00 | \$424,000.00 | \$424,000.00 | \$424,000.00 | \$0.00 | 5 |
| 202 | TOPS - Teaching Opportunities for Partners in Science District Program | 9010 | 6141 | \$53,301.45 | \$0.00 | \$53,301.45 | \$0.00 | \$53,301.45 | 5 |
| 203 | North Central Valley STEM Center - Science, Technology, Engineering and Mathematics | 9010 | 6168 | \$1,426.00 | \$0.00 | \$1,426.00 | \$0.00 | \$1,426.00 | 5 |
| 204 | Raymus Foundation WSY - Work Start Yes | 9010 | 6246 | \$0.00 | \$4,400.00 | \$4,400.00 | \$4,400.00 | \$0.00 | 5 |
| 205 | PGIM - Prudential Global Investment Management | 9010 | 6256 | \$8,684.40 | \$10,000.00 | \$18,684.40 | \$10,000.00 | \$8,684.40 | 5 |
| 206 | SFPUC - San Francisco Public Utilities Commission | 9010 | 6264 | \$23,896.44 | \$162,314.00 | \$186,210.44 | \$162,314.00 | \$23,896.44 | 5 |
| 207 | Walter S. Johnson Foundation | 9010 | 6265 | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 | -\$100,000.00 | 5 |
| 208 | Natural Resources Fee For Services | 9010 | 6268 | \$1,239,923.39 | \$1,322,953.00 | \$2,562,876.39 | \$1,841,652.00 | \$721,224.39 | 5 |
| 209 | MyPath | 9010 | 6274 | \$500.00 | \$6,000.00 | \$6,500.00 | \$6,000.00 | \$500.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 210 | Sonora Fee for Service | 9010 | 6276 | \$83,938.40 | \$427,500.00 | \$511,438.40 | \$429,688.00 | \$81,750.40 | 5 |
| 211 | YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement | 9010 | 6277 | \$0.00 | \$14,793.00 | \$14,793.00 | \$14,793.00 | \$0.00 | 5 |
| 212 | College and Career | 9010 | 6299 | \$148,726.87 | \$0.00 | \$148,726.87 | \$0.00 | \$148,726.87 | 5 |
| 213 | ELOP - Expanded Learning Opportunities Program SCOE - Stanislaus County Office of Education | 9010 | 6317 | \$0.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 | \$0.00 | 5 |
| 214 | SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin | 9010 | 6339 | \$0.00 | \$8,275,251.00 | \$8,275,251.00 | \$8,275,251.00 | \$0.00 | 5 |
| 215 | SBHIP - Student Behavioral Health Incentive Program HealthNet | 9010 | 6341 | \$27,782.77 | \$0.00 | \$27,782.77 | \$27,783.00 | -\$0.23 | 5 |
| 216 | Behavioral Health Services - State | 9010 | 6350 | \$0.00 | \$55,000.00 | \$55,000.00 | \$55,000.00 | \$0.00 | 5 |
| 217 | Contracted Nursing Services | 9010 | 6352 | \$283,868.66 | \$513,464.00 | \$797,332.66 | \$245,137.00 | \$552,195.66 | 5 |
| 218 | Tulare County Office of Education SEL - Social Emotional Learning FNL - Friday Night Live | 9010 | 6358 | \$0.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$0.00 | 5 |
| 219 | ELOP - Expanded Learning Opportunities Program Support Services | 9010 | 6360 | \$494,469.82 | \$1,023,560.00 | \$1,518,029.82 | \$1,235,492.00 | \$282,537.82 | 5 |
| 220 | Continuous Improvement and Support | 9010 | 6386 | \$3,128,405.72 | \$1,900,000.00 | \$5,028,405.72 | \$2,050,000.00 | \$2,978,405.72 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 221 | MTSS - Multi-tiered System of Support SUMS- Scaling Up Multitiered System Phase 3 | 9010 | 6394 | \$0.00 | \$30,145.00 | \$30,145.00 | \$30,145.00 | \$0.00 | 5 |
| 222 | MTSS - Multi-tiered System of Support SUMS- Scaling Up Multitiered System Phase 3 Sub-grant | 9010 | 6397 | \$0.00 | \$66,605.00 | \$66,605.00 | \$66,605.00 | \$0.00 | 5 |
| 223 | CalHOPE - California Help Outreach Possibilities Empowerment Mindful and Wellbeing | 9010 | 6398 | \$0.00 | \$502,686.00 | \$502,686.00 | \$502,686.00 | \$0.00 | 5 |
| 224 | CalHOPE - California Hope Outreach Possibilities and Empowerment Student Support DHCS - Department of Health Care Services Grant | 9010 | 6399 | \$0.00 | \$220,000.00 | \$220,000.00 | \$220,000.00 | \$0.00 | 5 |
| 225 | CCIL - California Coalition for Inclusive Learning | 9010 | 6407 | \$0.00 | \$704,927.00 | \$704,927.00 | \$704,927.00 | \$0.00 | 5 |
| 226 | Medi-Cal Comprehensive Health | 9010 | 6511 | \$1,288,331.41 | \$1,828,387.00 | \$3,116,718.41 | \$1,962,569.00 | \$1,154,149.41 | 5 |
| 227 | HSA - Human Services Agency - Food Service Certification | 9010 | 6594 | \$525.91 | \$0.00 | \$525.91 | \$0.00 | \$525.91 | 5 |
| 228 | Student Events | 9010 | 7135 | \$0.00 | \$314,248.00 | \$314,248.00 | \$314,248.00 | \$0.00 | 5 |
| 229 | CISC - Curriculum and Instruction Steering Committee- Science | 9010 | 7136 | \$0.00 | \$5,600.00 | \$5,600.00 | \$5,600.00 | \$0.00 | 5 |
| 230 | Women Together International Conference | 9010 | 7138 | \$0.00 | \$33,231.00 | \$33,231.00 | \$33,231.00 | \$0.00 | 5 |
| 231 | California Arts Council | 9010 | 7145 | \$0.00 | \$28,093.00 | \$28,093.00 | \$28,093.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|--------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 232 | Art Program Contracted Services | 9010 | 7146 | \$0.00 | \$42,319.00 | \$42,319.00 | \$42,319.00 | \$0.00 | 5 |
| 233 | STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB | 9010 | 7151 | \$0.00 | \$61,754.00 | \$61,754.00 | \$61,754.00 | \$0.00 | 5 |
| 234 | DWAS - Dinner With a Scientist | 9010 | 7181 | \$970.34 | \$5,400.00 | \$6,370.34 | \$5,814.00 | \$556.34 | 5 |
| 235 | DSSP - Delta Sierra Science Project CSMP - California Science and Math Project | 9010 | 7187 | \$0.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$0.00 | 5 |
| 236 | ETW - The Education Trust West | 9010 | 7195 | \$0.00 | \$65,000.00 | \$65,000.00 | \$65,000.00 | \$0.00 | 5 |
| 237 | EWIG - Educator Workforce Investment Group | 9010 | 7213 | \$0.00 | \$66,890.00 | \$66,890.00 | \$66,890.00 | \$0.00 | 5 |
| 238 | Artists in Schools | 9010 | 7248 | \$82,790.86 | \$275,000.00 | \$357,790.86 | \$298,304.00 | \$59,486.86 | 5 |
| 239 | Music Services | 9010 | 7270 | \$5,112.26 | \$2,940.00 | \$8,052.26 | \$3,740.00 | \$4,312.26 | 5 |
| 240 | Health / Physical Education | 9010 | 7300 | \$36,456.93 | \$6,000.00 | \$42,456.93 | \$13,787.00 | \$28,669.93 | 5 |
| 241 | GRASP-IT Extra | 9010 | 7317 | \$239,129.94 | \$2,000.00 | \$241,129.94 | \$33,587.00 | \$207,542.94 | 5 |
| 242 | COE - County Office of Education Foundation Administration | 9010 | 7430 | \$0.00 | \$2,500.00 | \$2,500.00 | \$2,500.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 243 | 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 |
| 244 | COE - County Office of Education - Foundation Award Academic Decathlon | 9010 | 7432 | \$0.00 | \$4,000.00 | \$4,000.00 | \$4,000.00 | \$0.00 | 5 |
| 245 | COE - County Office of Education - Foundation Award Science Fair | 9010 | 7434 | \$0.00 | \$4,700.00 | \$4,700.00 | \$4,700.00 | \$0.00 | 5 |
| 246 | 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 |
| 247 | COE - County Office of Education - Foundation Award Spelling Bee | 9010 | 7437 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 5 |
| 248 | COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts | 9010 | 7465 | \$0.00 | \$2,150.00 | \$2,150.00 | \$2,150.00 | \$0.00 | 5 |
| 249 | 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 |
| 250 | COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed | 9010 | 7468 | \$0.00 | \$12,000.00 | \$12,000.00 | \$12,000.00 | \$0.00 | 5 |
| 251 | COE - County Office of Education Foundation Award - STEM Science, Technology, Engineering and Mathematics Durham Ferry Outdoor Education Center | 9010 | 7470 | \$0.00 | \$2,437.00 | \$2,437.00 | \$2,437.00 | \$0.00 | 5 |
| 252 | COE - County Office of Education Foundation Award - Foster Youth Services Coordinating Program | 9010 | 7471 | \$0.00 | \$8,999.00 | \$8,999.00 | \$8,999.00 | \$0.00 | 5 |
| 253 | COE - County Office of Education Foundation Award - Pinnacle | 9010 | 7472 | \$0.00 | \$7,400.00 | \$7,400.00 | \$7,400.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 254 | COE - County Office of Education Foundation Award Families in Transition | 9010 | 7474 | \$0.00 | \$12,800.00 | \$12,800.00 | \$12,800.00 | \$0.00 | 5 |
| 255 | COE - County Office of Education Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration | 9010 | 7475 | \$0.00 | \$4,162.00 | \$4,162.00 | \$4,162.00 | \$0.00 | 5 |
| 256 | COE - County Office of Education Foundation Award Youth Artist Showcase Competition | 9010 | 7476 | \$0.00 | \$3,825.00 | \$3,825.00 | \$3,825.00 | \$0.00 | 5 |
| 257 | Chalkboard | 9010 | 7611 | \$12,796.04 | \$0.00 | \$12,796.04 | \$0.00 | \$12,796.04 | 5 |
| 258 | Legal Services | 9010 | 8000 | \$0.42 | \$69,000.00 | \$69,000.42 | \$69,000.00 | \$0.42 | 5 |
| 259 | Urban Institute YAI - Youth Apprenticeship Intermediary | 9012 | 4216 | \$0.00 | \$12,000.00 | \$12,000.00 | \$12,000.00 | \$0.00 | 5 |
| 260 | AmeriCorps Carryover | 9012 | 6269 | \$0.00 | \$240,670.00 | \$240,670.00 | \$240,670.00 | \$0.00 | 5 |
| 261 | Worknet - Youth Education Services | 9012 | 6275 | \$0.00 | \$800,000.00 | \$800,000.00 | \$800,000.00 | \$0.00 | 5 |
| 262 | AmeriCorps | 9012 | 6289 | \$0.00 | \$270,635.00 | \$270,635.00 | \$270,635.00 | \$0.00 | 5 |
| 263 | Workforce Development Grant | 9012 | 6329 | \$0.00 | \$30,354.00 | \$30,354.00 | \$30,354.00 | \$0.00 | 5 |
| 264 | Behavioral Health Services - Federal | 9012 | 6351 | \$0.00 | \$842,130.00 | \$842,130.00 | \$842,130.00 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 265 | 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 | \$175,000.00 | \$175,000.00 | \$175,000.00 | \$0.00 | 5 |
| 266 | STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB | 9012 | 7151 | \$0.00 | \$22,500.00 | \$22,500.00 | \$22,500.00 | \$0.00 | 5 |
| 267 | NSF - National Science Foundation YouthQuake Year 1 | 9012 | 7215 | \$0.00 | \$25,599.00 | \$25,599.00 | \$25,599.00 | \$0.00 | 5 |
| 268 | NSF - National Science Foundation Story Quarter 2 Year 1 and 3 | 9012 | 7235 | \$0.00 | \$10,297.00 | \$10,297.00 | \$10,297.00 | \$0.00 | 5 |
| 269 | NSF - National Science Foundation Story Quarter 2 Year 2 | 9012 | 7236 | \$0.00 | \$11,927.00 | \$11,927.00 | \$11,927.00 | \$0.00 | 5 |
| 270 | Redevelopment | 9019 | 5800 | \$0.00 | \$327,187.00 | \$327,187.00 | \$327,187.00 | \$0.00 | 5 |
| Total by Ending Balance Line | | | | \$25,742,651.24 | \$121,613,619.00 | \$147,356,270.24 | \$125,368,187.00 | \$21,988,083.24 | 5 |
| 271 | Budget Stabilization | 0000 | 0002 | \$51,560,146.00 | -\$5,000,000.00 | \$46,560,146.00 | \$0.00 | \$46,560,146.00 | 7 |
| 272 | Special Education - One-Time Discretionary Funds | 0000 | 1314 | \$102,218.97 | \$0.00 | \$102,218.97 | \$12,282.00 | \$89,936.97 | 7 |
| 273 | LCFF - Local Control Funding Formula Implementation Professional Development - Special Education | 0000 | 1401 | \$6,437.89 | \$0.00 | \$6,437.89 | \$0.00 | \$6,437.89 | 7 |
| 274 | 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 |
| 275 | Special Education - Instructional Assistant Recruitment | 0000 | 1804 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$0.00 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 276 | Special Education - Teacher Sign-on Bonus | 0000 | 1806 | \$0.00 | \$177,964.00 | \$177,964.00 | \$177,964.00 | \$0.00 | 7 |
| 277 | SELPA - Special Education Local Plan Area - Young Adult Recycling | 0000 | 2205 | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$0.00 | 7 |
| 278 | SELPA - Special Education Local Plan Area Workability Fundraising | 0000 | 2206 | \$1,396.88 | \$2,095.00 | \$3,491.88 | \$2,095.00 | \$1,396.88 | 7 |
| 279 | COSP - County Operated Schools and Programs - Fundraising | 0000 | 3007 | \$1,190.18 | \$2,500.00 | \$3,690.18 | \$2,535.00 | \$1,155.18 | 7 |
| 280 | COSP - County Operated Schools and Programs - LCFF Local Control Funding Formula Implementation Materials and Supplies | 0000 | 3527 | \$193,555.91 | \$109,527.00 | \$303,082.91 | \$109,527.00 | \$193,555.91 | 7 |
| 281 | VAFS - Venture Academy Family of Schools - Early College High School Reserve | 0000 | 3865 | \$1,000,000.00 | -\$1,000,000.00 | \$0.00 | \$0.00 | \$0.00 | 7 |
| 282 | Apprenticeship | 0000 | 4205 | \$2,914,600.50 | \$7,739,581.00 | \$10,654,181.50 | \$7,739,608.00 | \$2,914,573.50 | 7 |
| 283 | LCAP - Local Control and Accountability Program and Fiscal Oversight | 0000 | 5003 | \$146,283.39 | \$0.00 | \$146,283.39 | \$146,283.00 | \$0.39 | 7 |
| 284 | Health Care JPA - Joint Powers Authority Health Care Consortium | 0000 | 5008 | \$656,306.88 | \$0.00 | \$656,306.88 | \$0.00 | \$656,306.88 | 7 |
| 285 | ED-JOIN - Education Job Opportunities Information Network - Statewide | 0000 | 5026 | \$4,654,510.67 | \$3,255,095.00 | \$7,909,605.67 | \$3,728,890.00 | \$4,180,715.67 | 7 |
| 286 | Classified Employee Teacher of the Year Recognition | 0000 | 5044 | \$0.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$0.00 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 287 | Transworld Plant Development | 0000 | 5067 | \$212,998.51 | \$250,000.00 | \$462,998.51 | \$350,000.00 | \$112,998.51 | 7 |
| 288 | WEC - Wentworth Educational Center - Solar Panels | 0000 | 5068 | \$962,299.89 | \$38,352.00 | \$1,000,651.89 | \$213,734.00 | \$786,917.89 | 7 |
| 289 | Transition Budget | 0000 | 5080 | \$0.00 | \$22,500.00 | \$22,500.00 | \$22,500.00 | \$0.00 | 7 |
| 290 | Sky Mountain Preliminary Planning Installment Request #2 | 0000 | 5085 | \$0.00 | \$84.00 | \$84.00 | \$84.00 | \$0.00 | 7 |
| 291 | Special Education - Discretionary | 0000 | 5096 | \$0.00 | \$270,000.00 | \$270,000.00 | \$270,000.00 | \$0.00 | 7 |
| 292 | Copying Services | 0000 | 5110 | \$664,842.80 | \$0.00 | \$664,842.80 | -\$38,930.00 | \$703,772.80 | 7 |
| 293 | Venture Soccer Field | 0000 | 5131 | \$7,583,702.07 | \$0.00 | \$7,583,702.07 | \$5,413,432.00 | \$2,170,270.07 | 7 |
| 294 | CodeStack Relocation | 0000 | 5134 | \$7,626,081.83 | \$1,000,000.00 | \$8,626,081.83 | \$2,023,376.00 | \$6,602,705.83 | 7 |
| 295 | McFall Planning | 0000 | 5136 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 7 |
| 296 | Conservation Corps Building | 0000 | 5137 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 7 |
| 297 | WEC - Wentworth Educational Center Building Expenses | 0000 | 5140 | \$315,830.41 | \$100,000.00 | \$415,830.41 | \$407,266.00 | \$8,564.41 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|---------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 298 | Nelson Center Facilities - Building Expenses | 0000 | 5150 | \$391,072.19 | \$0.00 | \$391,072.19 | \$391,072.00 | \$0.19 | 7 |
| 299 | Lycoming Building Expenses | 0000 | 5154 | \$0.00 | \$93,719.00 | \$93,719.00 | \$93,719.00 | \$0.00 | 7 |
| 300 | VAFS - Venture Academy Family of Schools Building Expenses | 0000 | 5160 | \$416,252.50 | \$218,422.00 | \$634,674.50 | \$252,285.00 | \$382,389.50 | 7 |
| 301 | COE - County Office of Education Telco Expenses | 0000 | 5168 | \$0.00 | \$932,221.00 | \$932,221.00 | \$932,221.00 | \$0.00 | 7 |
| 302 | Venture II Building Expenses | 0000 | 5175 | \$50,156.23 | -\$38,004.00 | \$12,152.23 | \$12,152.00 | \$0.23 | 7 |
| 303 | 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 |
| 304 | Miscellaneous Building Expenses | 0000 | 5186 | \$5,679,799.07 | \$17,894,582.00 | \$23,574,381.07 | \$0.00 | \$23,574,381.07 | 7 |
| 305 | Federal Building - Court/Community Schools | 0000 | 5193 | \$0.00 | \$441,591.00 | \$441,591.00 | \$441,591.00 | \$0.00 | 7 |
| 306 | Mandated Costs | 0000 | 5206 | \$3,357,701.10 | \$294,056.00 | \$3,651,757.10 | \$0.00 | \$3,651,757.10 | 7 |
| 307 | Unemployment | 0000 | 5210 | \$0.00 | \$255,256.00 | \$255,256.00 | \$50,000.00 | \$205,256.00 | 7 |
| 308 | Affordable Care Act - ESRP - Employer Shared Responsibility Payment | 0000 | 5211 | \$0.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|--------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 309 | CSESAP - Classified School Employee Summer Assistance Program | 0000 | 5212 | \$0.00 | \$51,723.00 | \$51,723.00 | \$51,723.00 | \$0.00 | 7 |
| 310 | Information Technology - Core Support | 0000 | 5216 | \$0.00 | \$1,290,072.00 | \$1,290,072.00 | \$1,290,072.00 | \$0.00 | 7 |
| 311 | Information Technology - Communications/Security | 0000 | 5217 | \$0.00 | \$1,007,590.00 | \$1,007,590.00 | \$1,007,590.00 | \$0.00 | 7 |
| 312 | Information Technology - Administration | 0000 | 5218 | \$0.00 | \$402,836.00 | \$402,836.00 | \$402,836.00 | \$0.00 | 7 |
| 313 | Information Technology - Administration/Hardware | 0000 | 5220 | \$6,924.49 | \$155,455.00 | \$162,379.49 | \$161,911.00 | \$468.49 | 7 |
| 314 | Information Technology - Administration/Technical | 0000 | 5225 | \$17,062.30 | \$133,762.00 | \$150,824.30 | \$133,762.00 | \$17,062.30 | 7 |
| 315 | Information Technology - Administration/User Support | 0000 | 5230 | \$0.00 | \$468,397.00 | \$468,397.00 | \$468,397.00 | \$0.00 | 7 |
| 316 | ACSA - Association of California School Administrators Personnel Academy | 0000 | 5302 | \$0.00 | \$3,060.00 | \$3,060.00 | \$3,060.00 | \$0.00 | 7 |
| 317 | Vehicle Maintenance | 0000 | 5702 | \$1,363,772.90 | \$0.00 | \$1,363,772.90 | \$166,875.00 | \$1,196,897.90 | 7 |
| 318 | Safety Conference | 0000 | 5715 | \$0.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$0.00 | 7 |
| 319 | SJCOE - San Joaquin County Office of Education Employee Safety Training | 0000 | 5717 | \$0.00 | \$87,945.00 | \$87,945.00 | \$87,945.00 | \$0.00 | 7 |

**ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|--------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 320 | Migrant Unfunded Expenses | 0000 | 5880 | \$0.00 | \$81,974.00 | \$81,974.00 | \$81,974.00 | \$0.00 | 7 |
| 321 | SJCOE - San Joaquin County Office of Education Special Needs | 0000 | 6001 | \$0.00 | \$285,000.00 | \$285,000.00 | \$58,261.00 | \$226,739.00 | 7 |
| 322 | FCCU2 Foundation Donation | 0000 | 6002 | \$10,000.00 | \$0.00 | \$10,000.00 | \$0.00 | \$10,000.00 | 7 |
| 323 | 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 |
| 324 | State Seal of Biliteracy | 0000 | 6126 | \$0.00 | \$11,600.00 | \$11,600.00 | \$11,600.00 | \$0.00 | 7 |
| 325 | Science Conference | 0000 | 6144 | \$17,318.42 | \$0.00 | \$17,318.42 | \$0.00 | \$17,318.42 | 7 |
| 326 | STEM Camps - Science, Technology, Engineering and Mathematics | 0000 | 6145 | \$33,182.89 | \$0.00 | \$33,182.89 | \$669.00 | \$32,513.89 | 7 |
| 327 | Education Services - Main | 0000 | 6800 | \$0.00 | \$49,431.00 | \$49,431.00 | \$49,431.00 | \$0.00 | 7 |
| 328 | Education Services - Science | 0000 | 6810 | \$0.00 | \$1,190,545.00 | \$1,190,545.00 | \$1,190,545.00 | \$0.00 | 7 |
| 329 | Education Services - State/Federal Programs | 0000 | 6820 | \$0.00 | \$91,519.00 | \$91,519.00 | \$91,519.00 | \$0.00 | 7 |
| 330 | Education Services - School Support | 0000 | 6825 | \$385,563.03 | \$124,100.00 | \$509,663.03 | \$131,898.00 | \$377,765.03 | 7 |

**ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 331 | Education Services - Mathematics | 0000 | 6845 | \$0.00 | \$947,359.00 | \$947,359.00 | \$947,359.00 | \$0.00 | 7 |
| 332 | Education Services - Multilingual | 0000 | 6850 | \$0.00 | \$778,178.00 | \$778,178.00 | \$778,178.00 | \$0.00 | 7 |
| 333 | Education Services - College and Career Readiness | 0000 | 6866 | \$0.00 | \$37,686.00 | \$37,686.00 | \$37,686.00 | \$0.00 | 7 |
| 334 | Fab Lab | 0000 | 7109 | \$0.00 | \$400,834.00 | \$400,834.00 | \$400,834.00 | \$0.00 | 7 |
| 335 | Star Lab | 0000 | 7110 | \$10,918.81 | \$18,900.00 | \$29,818.81 | \$0.00 | \$29,818.81 | 7 |
| 336 | California State Elementary Spelling Bee | 0000 | 7142 | \$31,846.42 | \$23,750.00 | \$55,596.42 | \$23,750.00 | \$31,846.42 | 7 |
| 337 | Color the Summer Art Camp | 0000 | 7143 | \$19,670.10 | \$30,000.00 | \$49,670.10 | \$31,501.00 | \$18,169.10 | 7 |
| 338 | Student Events Pinnacle Event | 0000 | 7144 | \$0.00 | \$14,865.00 | \$14,865.00 | \$14,865.00 | \$0.00 | 7 |
| 339 | Tech Summit | 0000 | 7150 | \$12,757.73 | \$0.00 | \$12,757.73 | \$0.00 | \$12,757.73 | 7 |
| 340 | Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program | 0000 | 7202 | \$0.00 | \$332,685.00 | \$332,685.00 | \$332,685.00 | \$0.00 | 7 |
| 341 | Sky Mountain Camp | 0000 | 7204 | \$975,840.22 | \$3,261,468.00 | \$4,237,308.22 | \$3,271,499.00 | \$965,809.22 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|---------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 342 | Math Olympiad | 0000 | 7214 | \$1,404.36 | \$900.00 | \$2,304.36 | \$600.00 | \$1,704.36 | 7 |
| 343 | Emergency Preparedness | 0000 | 7350 | \$0.00 | \$28,546.00 | \$28,546.00 | \$28,546.00 | \$0.00 | 7 |
| 344 | MAA - Medi-Cal Administrative Agency General Administration | 0000 | 7900 | \$1,283,767.16 | -\$204,597.00 | \$1,079,170.16 | \$0.00 | \$1,079,170.16 | 7 |
| 345 | COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency | 0000 | 7901 | \$520,663.15 | \$0.00 | \$520,663.15 | \$263,381.00 | \$257,282.15 | 7 |
| 346 | MAA #2 - Medi-Cal Administrative Agency Childcare/Rural | 0000 | 7902 | \$27,448.16 | \$0.00 | \$27,448.16 | \$26,791.00 | \$657.16 | 7 |
| 347 | Special Education - MAA - Medi-Cal Administrative Agency | 0000 | 7903 | \$908,196.28 | \$0.00 | \$908,196.28 | \$272,539.00 | \$635,657.28 | 7 |
| 348 | MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health | 0000 | 7904 | \$45,472.86 | \$0.00 | \$45,472.86 | \$0.00 | \$45,472.86 | 7 |
| 349 | MAA #5 - Medi-Cal Administrative Agency - Services | 0000 | 7905 | \$0.00 | \$204,597.00 | \$204,597.00 | \$204,597.00 | \$0.00 | 7 |
| 350 | SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10% | 0000 | 7908 | \$119,104.30 | \$0.00 | \$119,104.30 | \$19,272.00 | \$99,832.30 | 7 |
| 351 | Cal-Safe - California School Aged Family Education - Childcare and Development Services | 0092 | 7010 | \$7,056.35 | \$0.00 | \$7,056.35 | \$0.00 | \$7,056.35 | 7A |
| 352 | Court/Camps - Instructional Program | 0240 | 3010 | \$0.00 | \$733,141.00 | \$733,141.00 | -\$176,908.00 | \$910,049.00 | 7D |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 353 | Community Schools - Instructional Program | 0240 | 3020 | \$5,504,400.31 | \$16,164,412.00 | \$21,668,812.31 | \$10,049,329.00 | \$11,619,483.31 | 7C |
| 354 | Community Schools - CTE - Career Technical Education | 0240 | 3021 | \$0.00 | \$0.00 | \$0.00 | \$572,133.00 | -\$572,133.00 | 7C |
| 355 | COSP - County Operated Schools and Programs - Mental Health Clinicians | 0240 | 3022 | \$0.00 | \$150,000.00 | \$150,000.00 | \$900,331.00 | -\$750,331.00 | 7C |
| 356 | Community Schools - one.Resource | 0240 | 3110 | \$0.00 | \$0.00 | \$0.00 | \$123,862.00 | -\$123,862.00 | 7C |
| 357 | Community Schools - Probation Services | 0240 | 3190 | \$0.00 | \$14,334.00 | \$14,334.00 | \$922,163.00 | -\$907,829.00 | 7C |
| 358 | Community Schools - Instructional Administration | 0240 | 3600 | \$0.00 | \$0.00 | \$0.00 | \$274,060.00 | -\$274,060.00 | 7C |
| 359 | Court/Camps - Instructional Administration | 0240 | 3600 | \$0.00 | \$0.00 | \$0.00 | \$43,642.00 | -\$43,642.00 | 7D |
| 360 | Community Schools - School Administration | 0240 | 3610 | \$0.00 | \$0.00 | \$0.00 | \$2,693,759.00 | -\$2,693,759.00 | 7C |
| 361 | Court/Camps - School Administration | 0240 | 3610 | \$0.00 | \$0.00 | \$0.00 | \$413,852.00 | -\$413,852.00 | 7D |
| 362 | Community Schools - Student Services Building | 0240 | 3650 | \$0.00 | \$0.00 | \$0.00 | \$196,142.00 | -\$196,142.00 | 7C |
| 363 | Court/Camps - Student Services Building | 0240 | 3650 | \$0.00 | \$0.00 | \$0.00 | \$43,056.00 | -\$43,056.00 | 7D |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|-------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 364 | Community Schools - Deferred Maintenance | 0240 | 3710 | \$0.00 | -\$135,571.00 | -\$135,571.00 | \$0.00 | -\$135,571.00 | 7C |
| 365 | Community Schools - Human Resources Department | 0240 | 3920 | \$0.00 | \$0.00 | \$0.00 | \$10,212.00 | -\$10,212.00 | 7C |
| 366 | Court/Camps - Human Resources Department | 0240 | 3920 | \$0.00 | \$0.00 | \$0.00 | \$3,828.00 | -\$3,828.00 | 7D |
| 367 | Community Schools - Student Services Department | 0240 | 3922 | \$0.00 | \$0.00 | \$0.00 | \$2,101,851.00 | -\$2,101,851.00 | 7C |
| 368 | Court/Camps - Student Services Department | 0240 | 3922 | \$0.00 | \$0.00 | \$0.00 | \$204,027.00 | -\$204,027.00 | 7D |
| 369 | Community Schools - Technology Department | 0240 | 3923 | \$0.00 | \$0.00 | \$0.00 | \$451,974.00 | -\$451,974.00 | 7C |
| 370 | Court/Camps - Technology Department | 0240 | 3923 | \$0.00 | \$0.00 | \$0.00 | \$201,644.00 | -\$201,644.00 | 7D |
| 371 | Community - CTE - Career Technical Education Administration | 0240 | 3926 | \$0.00 | \$0.00 | \$0.00 | \$625,331.00 | -\$625,331.00 | 7B |
| 372 | Community Discovery Youth ChalleNGe - National Guard | 0240 | 3927 | \$0.00 | \$0.00 | \$0.00 | \$2,290,160.00 | -\$2,290,160.00 | 7C |
| 373 | Community - CTE - Career Technical Education Culinary Arts | 0240 | 4017 | \$0.00 | \$6,000.00 | \$6,000.00 | \$181,043.00 | -\$175,043.00 | 7B |
| 374 | PAR - Peer Assistance Review - Administration | 0271 | 5004 | \$8,975.22 | \$0.00 | \$8,975.22 | \$0.00 | \$8,975.22 | 7A |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|-------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 375 | Williams Case Settlement | 0385 | 7285 | \$53,326.18 | \$93,718.00 | \$147,044.18 | \$93,718.00 | \$53,326.18 | 7A |
| 376 | CTE - Career Technical Education - Staff Development Buyback | 0393 | 4097 | \$312.27 | \$0.00 | \$312.27 | \$0.00 | \$312.27 | 7A |
| 377 | Special Education - Deferred Maintenance | 0620 | 1711 | \$1,559,031.89 | \$348,117.00 | \$1,907,148.89 | \$1,100,000.00 | \$807,148.89 | 7A |
| 378 | Special Education - Deferred Maintenance Technology | 0620 | 1712 | \$46,408.64 | \$11,602.00 | \$58,010.64 | \$0.00 | \$58,010.64 | 7A |
| 379 | COSP - County Operated Schools and Programs Deferred Maintenance | 0620 | 3711 | \$2,538,442.34 | \$221,177.00 | \$2,759,619.34 | \$439,000.00 | \$2,320,619.34 | 7A |
| 380 | COSP - County Operated Schools and Programs - Deferred Maintenance Technology | 0620 | 3712 | \$117,580.90 | \$29,082.00 | \$146,662.90 | \$0.00 | \$146,662.90 | 7A |
| 381 | General Fund - Deferred Maintenance | 0620 | 5711 | \$4,490,687.50 | \$598,250.00 | \$5,088,937.50 | \$1,230,000.00 | \$3,858,937.50 | 7A |
| 382 | General Fund - Deferred Maintenance Technology | 0620 | 5712 | \$192,000.00 | \$48,000.00 | \$240,000.00 | \$0.00 | \$240,000.00 | 7A |
| 383 | Special Education - Transportation | 0724 | 1650 | \$0.00 | \$6,801,932.00 | \$6,801,932.00 | \$6,801,932.00 | \$0.00 | 7 |
| Total by Ending Balance Line | | | | \$110,322,752.55 | \$63,565,215.00 | \$173,887,967.55 | \$66,699,278.00 | \$107,188,689.55 | 7 |
| 384 | COSP - County Operated Schools and Programs Lottery Unrestricted | 1100 | 3005 | \$59,842.78 | \$98,741.00 | \$158,583.78 | \$98,741.00 | \$59,842.78 | 8 |
| Total by Ending Balance Line | | | | \$59,842.78 | \$98,741.00 | \$158,583.78 | \$98,741.00 | \$59,842.78 | 8 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|--------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 385 | Special Education - Lottery Unrestricted | 1100 | 1025 | \$253,650.65 | \$70,592.00 | \$324,242.65 | \$54,749.00 | \$269,493.65 | 9 |
| Total by Ending Balance Line | | | | \$253,650.65 | \$70,592.00 | \$324,242.65 | \$54,749.00 | \$269,493.65 | 9 |
| 386 | ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs | 1100 | 4025 | \$56,694.49 | \$0.00 | \$56,694.49 | \$921.00 | \$55,773.49 | 10 |
| 387 | Lottery Unrestricted - Adults In Corrections Transfer | 1100 | 4101 | \$51,441.87 | \$3,420.00 | \$54,861.87 | \$3,420.00 | \$51,441.87 | 10 |
| Total by Ending Balance Line | | | | \$108,136.36 | \$3,420.00 | \$111,556.36 | \$4,341.00 | \$107,215.36 | 10 |
| 388 | Lottery Unrestricted - Technology Support | 1100 | 5005 | \$270,070.90 | \$172,754.00 | \$442,824.90 | \$147,079.00 | \$295,745.90 | 11 |
| Total by Ending Balance Line | | | | \$270,070.90 | \$172,754.00 | \$442,824.90 | \$147,079.00 | \$295,745.90 | 11 |
| 389 | Revolving Cash | 0000 | 0000 | \$30,000.00 | \$0.00 | \$30,000.00 | \$0.00 | \$30,000.00 | 12 |
| Total by Ending Balance Line | | | | \$30,000.00 | \$0.00 | \$30,000.00 | \$0.00 | \$30,000.00 | 12 |
| 390 | Economic Uncertainties | 0000 | 0000 | \$3,334,612.00 | \$1,992,821.00 | \$5,327,433.00 | \$0.00 | \$5,327,433.00 | 13 |
| Total by Ending Balance Line | | | | \$3,334,612.00 | \$1,992,821.00 | \$5,327,433.00 | \$0.00 | \$5,327,433.00 | 13 |
| 391 | Revolving Cash | 0000 | 0000 | -\$30,000.00 | \$0.00 | -\$30,000.00 | \$0.00 | -\$30,000.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 392 | LCFF - Local Control Funding Formula | 0000 | 0000 | \$0.00 | \$20,478,976.00 | \$20,478,976.00 | \$0.00 | \$20,478,976.00 | 14 |
| 393 | Economic Uncertainties | 0000 | 0000 | -\$3,334,612.00 | -\$1,992,821.00 | -\$5,327,433.00 | \$0.00 | -\$5,327,433.00 | 14 |
| 394 | Salaries and Benefits GF - General Fund Unrestricted | 0000 | 5000 | \$0.00 | \$14,113,951.00 | \$14,113,951.00 | \$14,142,793.00 | -\$28,842.00 | 14 |
| 395 | Miscellaneous Revenue | 0000 | 5001 | \$24,688,401.77 | -\$33,551,422.00 | -\$8,863,020.23 | \$3,500.00 | -\$8,866,520.23 | 14 |
| 396 | Miscellaneous Revenue - Charter Fees | 0000 | 5002 | \$0.00 | \$4,580,642.00 | \$4,580,642.00 | \$0.00 | \$4,580,642.00 | 14 |
| 397 | Superintendent and Board | 0000 | 5010 | \$0.00 | \$323,568.00 | \$323,568.00 | \$323,568.00 | \$0.00 | 14 |
| 398 | School District Organization | 0000 | 5040 | \$0.00 | \$22,500.00 | \$22,500.00 | \$22,500.00 | \$0.00 | 14 |
| 399 | DSSD - Direct Service School Districts - Services | 0000 | 5041 | \$0.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 | 14 |
| 400 | Tuition Reimbursement Program | 0000 | 5042 | \$0.00 | \$1,800.00 | \$1,800.00 | \$1,800.00 | \$0.00 | 14 |
| 401 | Leadership Training | 0000 | 5059 | \$0.00 | \$201,303.00 | \$201,303.00 | \$201,303.00 | \$0.00 | 14 |
| 402 | Research and Grant Development | 0000 | 5060 | \$0.00 | \$466,805.00 | \$466,805.00 | \$466,805.00 | \$0.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|---------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 403 | Early Literacy Community of Practice | 0000 | 5061 | \$0.00 | \$200,000.00 | \$200,000.00 | \$200,000.00 | \$0.00 | 14 |
| 404 | Administrative Services | 0000 | 5071 | \$0.00 | \$254,760.00 | \$254,760.00 | \$254,760.00 | \$0.00 | 14 |
| 405 | Equity Training | 0000 | 5093 | \$0.00 | \$679,785.00 | \$679,785.00 | \$679,785.00 | \$0.00 | 14 |
| 406 | Student Administrative Support Services | 0000 | 5095 | \$0.00 | \$143,982.00 | \$143,982.00 | \$143,982.00 | \$0.00 | 14 |
| 407 | Georgetown Operations Budget | 0000 | 5132 | \$0.00 | \$136,620.00 | \$136,620.00 | \$0.00 | \$136,620.00 | 14 |
| 408 | Fremont Street Operations | 0000 | 5133 | \$0.00 | \$131,678.00 | \$131,678.00 | \$0.00 | \$131,678.00 | 14 |
| 409 | WEC - Wentworth Education Center - Operations Court/Community Schools Budget | 0000 | 5135 | \$0.00 | \$859,104.00 | \$859,104.00 | \$859,104.00 | \$0.00 | 14 |
| 410 | Nelson Center Facilities - Operations Budget | 0000 | 5152 | \$0.00 | \$672,993.00 | \$672,993.00 | \$672,993.00 | \$0.00 | 14 |
| 411 | TCSJ - Teachers College of San Joaquin Operations Budget | 0000 | 5155 | \$0.00 | \$608,758.00 | \$608,758.00 | \$608,758.00 | \$0.00 | 14 |
| 412 | VAFS - Venture Academy Family of Schools Operations Budget | 0000 | 5170 | \$0.00 | \$668,039.00 | \$668,039.00 | \$0.00 | \$668,039.00 | 14 |
| 413 | Excel Operations Expenses | 0000 | 5184 | \$0.00 | \$727,505.00 | \$727,505.00 | \$16,200.00 | \$711,305.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 414 | CTEC - Career and Technical Education Center Operations Budget | 0000 | 5185 | \$0.00 | \$592,375.00 | \$592,375.00 | \$488,264.00 | \$104,111.00 | 14 |
| 415 | Venture II - Operations Budget | 0000 | 5191 | \$0.00 | \$523,103.00 | \$523,103.00 | \$23,000.00 | \$500,103.00 | 14 |
| 416 | Federal Building - Court/Community Schools | 0000 | 5196 | -\$317,657.48 | \$0.00 | -\$317,657.48 | \$0.00 | -\$317,657.48 | 14 |
| 417 | Business Services | 0000 | 5200 | \$0.00 | \$742,274.00 | \$742,274.00 | \$742,274.00 | \$0.00 | 14 |
| 418 | Indirect | 0000 | 5201 | \$0.00 | \$0.00 | \$0.00 | -\$17,332,213.00 | \$17,332,213.00 | 14 |
| 419 | Legal - COE - County Office of Education | 0000 | 5203 | \$0.00 | \$180,000.00 | \$180,000.00 | \$180,000.00 | \$0.00 | 14 |
| 420 | Technology/Administration Budget | 0000 | 5205 | \$0.00 | \$2,481,466.00 | \$2,481,466.00 | \$2,481,466.00 | \$0.00 | 14 |
| 421 | Personnel External Services | 0000 | 5300 | \$0.00 | \$256,330.00 | \$256,330.00 | \$256,330.00 | \$0.00 | 14 |
| 422 | Credentialing Services | 0000 | 5310 | \$0.00 | \$17,849.00 | \$17,849.00 | \$17,849.00 | \$0.00 | 14 |
| 423 | Fingerprinting | 0000 | 5315 | \$0.00 | \$89,087.00 | \$89,087.00 | \$89,087.00 | \$0.00 | 14 |
| 424 | Teacher Recruitment | 0000 | 5321 | \$0.00 | \$56,339.00 | \$56,339.00 | \$56,339.00 | \$0.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 425 | 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 |
| 426 | Maintenance and Operations | 0000 | 5700 | \$0.00 | \$818,802.00 | \$818,802.00 | \$818,802.00 | \$0.00 | 14 |
| 427 | Routine Maintenance and Repair Requirement | 0000 | 5701 | \$0.00 | -\$2,243,745.00 | -\$2,243,745.00 | -\$2,243,745.00 | \$0.00 | 14 |
| 428 | Postage | 0000 | 5704 | \$0.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 | 14 |
| 429 | Property and Liability Losses | 0000 | 5705 | \$0.00 | \$70,500.00 | \$70,500.00 | \$70,500.00 | \$0.00 | 14 |
| 430 | Deferred Maintenance | 0000 | 5710 | \$0.00 | -\$430,638.00 | -\$430,638.00 | \$0.00 | -\$430,638.00 | 14 |
| 431 | AED - Automatic External Defibrillators | 0000 | 5719 | \$0.00 | \$6,500.00 | \$6,500.00 | \$6,500.00 | \$0.00 | 14 |
| 432 | Risk Management | 0000 | 5720 | \$0.00 | \$26,700.00 | \$26,700.00 | \$26,700.00 | \$0.00 | 14 |
| 433 | Workers' Compensation | 0000 | 5721 | \$0.00 | \$9,630.00 | \$9,630.00 | \$9,630.00 | \$0.00 | 14 |
| 434 | Curriculum Services | 0000 | 6050 | \$0.00 | \$46,956.00 | \$46,956.00 | \$46,956.00 | \$0.00 | 14 |
| 435 | Early Childhood | 0000 | 6220 | \$0.00 | \$19,829.00 | \$19,829.00 | \$19,829.00 | \$0.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 436 | Academic Decathlon | 0000 | 7120 | \$0.00 | \$31,358.00 | \$31,358.00 | \$31,358.00 | \$0.00 | 14 |
| 437 | Academic Pentathlon | 0000 | 7130 | \$0.00 | \$19,021.00 | \$19,021.00 | \$19,021.00 | \$0.00 | 14 |
| 438 | Spelling Bee | 0000 | 7140 | \$0.00 | \$2,753.00 | \$2,753.00 | \$2,753.00 | \$0.00 | 14 |
| 439 | Administration Student Events Projects | 0000 | 7141 | \$0.00 | \$2,900.00 | \$2,900.00 | \$2,900.00 | \$0.00 | 14 |
| 440 | Science Fair | 0000 | 7200 | \$0.00 | \$7,368.00 | \$7,368.00 | \$7,368.00 | \$0.00 | 14 |
| 441 | Science Olympiad | 0000 | 7210 | \$0.00 | \$30,621.00 | \$30,621.00 | \$30,621.00 | \$0.00 | 14 |
| 442 | Countywide Music Coordination | 0000 | 7260 | \$0.00 | \$139,094.00 | \$139,094.00 | \$139,094.00 | \$0.00 | 14 |
| 443 | Mock Trial | 0000 | 7400 | \$0.00 | \$31,414.00 | \$31,414.00 | \$31,414.00 | \$0.00 | 14 |
| 444 | Public Information Officer | 0000 | 7610 | \$0.00 | \$866,350.00 | \$866,350.00 | \$866,350.00 | \$0.00 | 14 |
| Total by Ending Balance Line | | | | \$21,006,132.29 | \$14,156,762.00 | \$35,162,894.29 | \$5,520,298.00 | \$29,642,596.29 | 14 |
| Total by Fund | | | | \$181,489,359.63 | \$265,628,782.00 | \$447,118,141.63 | \$266,371,630.00 | \$180,746,511.63 | 14 |
| 445 | TCSJ - Teachers College of San Joaquin CDE - California Department of Education Professional Development Videos - Fund 02 | 7810 | 5975 | \$0.00 | \$232,818.00 | \$232,818.00 | \$232,818.00 | \$0.00 | 20 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|---------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 446 | Economic Uncertainties - Fund 02 | 9010 | 0000 | \$0.00 | -\$21,937.00 | -\$21,937.00 | \$0.00 | -\$21,937.00 | 20 |
| 447 | TCSJ - Teachers College of San Joaquin PG&E - Pacific Gas and Electric Mini Grant - Fund 02 | 9010 | 5974 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 20 |
| 448 | Teacher Residency Expansion Grant - Fund 02 | 9010 | 5980 | \$0.00 | \$399,118.00 | \$399,118.00 | \$399,118.00 | \$0.00 | 20 |
| 449 | TCSJ - Teachers College of San Joaquin - Dyslexia Grant - Fund 02 | 9010 | 5981 | \$0.00 | \$1,528.00 | \$1,528.00 | \$1,528.00 | \$0.00 | 20 |
| 450 | TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02 | 9010 | 5982 | \$0.00 | \$69,552.00 | \$69,552.00 | \$69,552.00 | \$0.00 | 20 |
| 451 | Teachers College of San Joaquin - Fund 02 | 9010 | 6006 | \$4,431,176.86 | \$7,457,063.00 | \$11,888,239.86 | \$9,138,290.00 | \$2,749,949.86 | 20 |
| Total by Ending Balance Line | | | | \$4,431,176.86 | \$8,139,142.00 | \$12,570,318.86 | \$9,842,306.00 | \$2,728,012.86 | 20 |
| 452 | Economic Uncertainties - Fund 02 | 0000 | 0000 | \$174,909.94 | \$21,937.00 | \$196,846.94 | \$0.00 | \$196,846.94 | 21A |
| Total by Ending Balance Line | | | | \$174,909.94 | \$21,937.00 | \$196,846.94 | \$0.00 | \$196,846.94 | 21A |
| Total by Fund | | | | \$4,606,086.80 | \$8,161,079.00 | \$12,767,165.80 | \$9,842,306.00 | \$2,924,859.80 | 21A |
| 453 | VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09 | 0000 | 3548 | \$0.00 | \$10,508.00 | \$10,508.00 | \$369,735.00 | -\$359,227.00 | 26 |
| 454 | VAFS - Venture Academy Family of Schools - Fund 09 | 0000 | 3800 | \$4,134,429.24 | \$20,290,920.00 | \$24,425,349.24 | \$20,730,138.00 | \$3,695,211.24 | 26 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|-----------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 455 | VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09 | 0000 | 3802 | \$0.00 | \$25,000.00 | \$25,000.00 | \$94,886.00 | -\$69,886.00 | 26 |
| 456 | VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09 | 0000 | 3803 | \$0.00 | \$0.00 | \$0.00 | \$253,998.00 | -\$253,998.00 | 26 |
| 457 | VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09 | 0000 | 3804 | \$0.00 | \$205,300.00 | \$205,300.00 | \$205,300.00 | \$0.00 | 26 |
| 458 | VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09 | 0000 | 7906 | \$38,413.57 | \$0.00 | \$38,413.57 | \$3,728.00 | \$34,685.57 | 26 |
| 459 | one.Charter - Fund 09 | 0000 | 8100 | \$4,874,342.62 | \$10,948,165.00 | \$15,822,507.62 | \$9,439,438.00 | \$6,383,069.62 | 26 |
| 460 | one.Charter - Type C - Fund 09 | 0240 | 8100 | \$0.00 | \$2,770,310.00 | \$2,770,310.00 | \$2,770,310.00 | \$0.00 | 26 |
| 461 | VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09 | 1100 | 3846 | \$388,778.08 | \$341,157.00 | \$729,935.08 | \$373,712.00 | \$356,223.08 | 26 |
| 462 | one.Charter - Lottery Unrestricted - Fund 09 | 1100 | 8105 | \$269,604.62 | \$203,045.00 | \$472,649.62 | \$197,510.00 | \$275,139.62 | 26 |
| 463 | VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09 | 1400 | 3800 | \$0.00 | \$5,798,946.00 | \$5,798,946.00 | \$5,798,946.00 | \$0.00 | 26 |
| 464 | one.Charter - Education Protection Account - Fund 09 | 1400 | 8100 | \$0.00 | \$2,250,442.00 | \$2,250,442.00 | \$2,250,442.00 | \$0.00 | 26 |
| 465 | VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09 | 3010 | 3868 | \$0.00 | \$343,738.00 | \$343,738.00 | \$343,738.00 | \$0.00 | 26 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 466 | one.Charter - ESSA - Every Student Succeed Act - CSI Comprehensive Support and Improvement - Fund 09 | 3182 | 8118 | \$0.00 | \$178,351.00 | \$178,351.00 | \$178,351.00 | \$0.00 | 26 |
| 467 | VAFS - Venture Academy Family of Schools - ESSERIII Elementary and Secondary School Emergency Relief - Fund 09 | 3213 | 3872 | \$0.00 | \$1,464,729.00 | \$1,464,729.00 | \$1,464,729.00 | \$0.00 | 26 |
| 468 | VAFS - Venture Academy Family of Schools - ESSERIII Elementary and Secondary School Emergency Relief Learning Loss - Fund 09 | 3214 | 3873 | \$0.00 | \$467,543.00 | \$467,543.00 | \$467,543.00 | \$0.00 | 26 |
| 469 | VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief - Fund 09 | 3218 | 3876 | \$0.00 | \$117,050.00 | \$117,050.00 | \$117,050.00 | \$0.00 | 26 |
| 470 | VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief State Reserve Learning Loss-Fund 09 | 3219 | 3877 | \$0.00 | \$195,866.00 | \$195,866.00 | \$195,866.00 | \$0.00 | 26 |
| 471 | one.Charter - ELO - Expanded Learning Opportunities ESSERIII Elementary and Secondary School Emergency Relief - State Reserve Learning Loss - Fund 09 | 3219 | 8126 | \$0.00 | \$4,106.00 | \$4,106.00 | \$4,106.00 | \$0.00 | 26 |
| 472 | one.Charter ARP - American Rescue Plan Homeless Children and Youth II - Fund 09 | 5634 | 8129 | \$0.00 | \$16,162.00 | \$16,162.00 | \$16,162.00 | \$0.00 | 26 |
| 473 | VAFS - Venture Academy Family of Schools - Universal Pre-Kindergarten Planning & Implementation Grant (UPK Grant) - Fund 09 | 6053 | 3887 | \$0.00 | \$72,077.00 | \$72,077.00 | \$72,077.00 | \$0.00 | 26 |
| 474 | one.Charter Literacy Coaches and Reading Specialist - Fund 09 | 6211 | 8133 | \$450,000.00 | \$0.00 | \$450,000.00 | \$0.00 | \$450,000.00 | 26 |
| 475 | VAFS - Venture Academy Family of Schools - Educator Effectiveness - Fund 09 | 6266 | 3858 | \$297,312.00 | \$0.00 | \$297,312.00 | \$0.00 | \$297,312.00 | 26 |
| 476 | one.Charter - Educator Effectiveness - Fund 09 | 6266 | 8114 | \$85,189.32 | \$0.00 | \$85,189.32 | \$85,189.00 | \$0.32 | 26 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|---------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 477 | VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09 | 6300 | 3847 | \$212,125.37 | \$153,082.00 | \$365,207.37 | \$127,114.00 | \$238,093.37 | 26 |
| 478 | one.Charter - Lottery Restricted - Fund 09 | 6300 | 8106 | \$158,819.48 | \$88,799.00 | \$247,618.48 | \$42,198.00 | \$205,420.48 | 26 |
| 479 | VAFS- Venture Academy Family of Schools Career Technical Education Inventive Grant (CTEIG) - Fund 09 | 6387 | 3886 | \$0.00 | \$170,854.00 | \$170,854.00 | \$170,854.00 | \$0.00 | 26 |
| 480 | VAFS- Venture Academy Family of Schools Arts, Music and Instructional Materials Discretionary Block Grant - Fund 09 | 6762 | 3881 | \$593,018.00 | \$24,301.00 | \$617,319.00 | \$0.00 | \$617,319.00 | 26 |
| 481 | one.Charter Arts, Music and Instructional Materials Block Grant - Fund 09 | 6762 | 8131 | \$438,398.00 | \$9,512.00 | \$447,910.00 | \$9,512.00 | \$438,398.00 | 26 |
| 482 | VAFS - Venture Academy Family of Schools - A-G Access / Success - Fund 09 | 7412 | 3879 | \$159,363.00 | \$0.00 | \$159,363.00 | \$0.00 | \$159,363.00 | 26 |
| 483 | one.Charter A-G Access / Success - Fund 09 | 7412 | 8127 | \$141,862.98 | \$0.00 | \$141,862.98 | \$141,863.00 | -\$0.02 | 26 |
| 484 | VAFS - Venture Academy Family of Schools - A-G Learning Loss Mitigation - Fund 09 | 7413 | 3880 | \$75,000.00 | \$0.00 | \$75,000.00 | \$10,117.00 | \$64,883.00 | 26 |
| 485 | one.Charter A-G Learning Loss Mitigation - Fund 09 | 7413 | 8128 | \$75,000.00 | \$0.00 | \$75,000.00 | \$75,000.00 | \$0.00 | 26 |
| 486 | one.Charter - ELO - Expanded Learning Opportunity Paraprofessionals - Fund 09 | 7426 | 8121 | \$53,734.00 | \$0.00 | \$53,734.00 | \$0.00 | \$53,734.00 | 26 |
| 487 | VAFS- Venture Academy Family of Schools Learning Recovery Emergency Block Grant - Fund 09 | 7435 | 3882 | \$2,334,460.00 | \$2,349.00 | \$2,336,809.00 | \$2,349.00 | \$2,334,460.00 | 26 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 488 | one.Charter Learning Recovery Emergency Block Grant - Fund 09 | 7435 | 8132 | \$1,159,087.00 | \$0.00 | \$1,159,087.00 | \$0.00 | \$1,159,087.00 | 26 |
| 489 | STRS - State Teachers Retirement System On Behalf - Fund 09 | 7690 | 0099 | \$0.00 | \$1,035,423.00 | \$1,035,423.00 | \$1,035,423.00 | \$0.00 | 26 |
| 490 | VAFS - Venture Academy Family of Schools Ethnic Studies - Fund 09 | 7810 | 3867 | \$23,393.00 | \$0.00 | \$23,393.00 | \$23,393.00 | \$0.00 | 26 |
| 491 | one. Charter - Ethnic Studies - Fund 09 | 7810 | 8130 | \$17,206.00 | \$0.00 | \$17,206.00 | \$17,206.00 | \$0.00 | 26 |
| 492 | VAFS - Venture Academy Family of Schools - Venture Bus - Fund 09 | 9010 | 3844 | \$36,383.98 | \$0.00 | \$36,383.98 | \$19,420.00 | \$16,963.98 | 26 |
| 493 | VAFS - Venture Academy Family of Schools - CAI - California Apprenticeship Initiative Grant - Fund 09 | 9010 | 3878 | \$0.00 | \$27,036.00 | \$27,036.00 | \$27,036.00 | \$0.00 | 26 |
| 494 | VAFS - Venture Academy Family of Schools - MHSSA Mental Health Student Services Act - Fund 09 | 9010 | 3884 | \$0.00 | \$41,850.00 | \$41,850.00 | \$41,850.00 | \$0.00 | 26 |
| 495 | SBHIP - Student Behavioral Health Incentive Program - Fund 09 | 9010 | 3888 | \$0.00 | \$1,052,929.00 | \$1,052,929.00 | \$1,052,929.00 | \$0.00 | 26 |
| Total by Ending Balance Line | | | | \$16,015,920.26 | \$48,309,550.00 | \$64,325,470.26 | \$48,229,218.00 | \$16,096,252.26 | 26 |
| Total by Fund | | | | \$16,015,920.26 | \$48,309,550.00 | \$64,325,470.26 | \$48,229,218.00 | \$16,096,252.26 | 26 |
| 496 | Special Education - Local Assistance Entitlements Pass Thru - Fund 10 | 3310 | 0000 | \$0.00 | \$14,101,000.00 | \$14,101,000.00 | \$14,101,000.00 | \$0.00 | 27 |
| 497 | Special Education - Federal Preschool Grant Pass Thru - Fund 10 | 3315 | 0000 | \$0.00 | \$316,922.00 | \$316,922.00 | \$316,922.00 | \$0.00 | 27 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|---------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 498 | Special Education - Pass Thru - Fund 10 | 6500 | 1000 | \$0.00 | \$57,534,242.00 | \$57,534,242.00 | \$57,534,242.00 | \$0.00 | 27 |
| 499 | Special Education - Personnel Development Pass Thru - Fund 10 | 6500 | 2110 | \$0.00 | \$24,534.00 | \$24,534.00 | \$24,534.00 | \$0.00 | 27 |
| Total by Ending Balance Line | | | | \$0.00 | \$71,976,698.00 | \$71,976,698.00 | \$71,976,698.00 | \$0.00 | 27 |
| Total by Fund | | | | \$0.00 | \$71,976,698.00 | \$71,976,698.00 | \$71,976,698.00 | \$0.00 | 27 |
| 500 | Adults in Corrections - Fund 11 | 6015 | 3011 | \$0.00 | \$457,077.00 | \$457,077.00 | \$457,077.00 | \$0.00 | 28 |
| 501 | AEBG - Adult Education Block Grant - Fund 11 | 6391 | 3085 | \$0.00 | \$70,983.00 | \$70,983.00 | \$70,983.00 | \$0.00 | 28 |
| 502 | STRS - State Teachers Retirement System On Behalf - Fund 11 | 7690 | 0099 | \$0.00 | \$17,582.00 | \$17,582.00 | \$17,582.00 | \$0.00 | 28 |
| 503 | Adults in Corrections - GED - General Education Diploma - Fund 11 | 9010 | 3013 | \$0.00 | \$12,000.00 | \$12,000.00 | \$12,000.00 | \$0.00 | 28 |
| Total by Ending Balance Line | | | | \$0.00 | \$557,642.00 | \$557,642.00 | \$557,642.00 | \$0.00 | 28 |
| Total by Fund | | | | \$0.00 | \$557,642.00 | \$557,642.00 | \$557,642.00 | \$0.00 | 28 |
| 504 | MAA - Medi-Cal Administrative Agency - Fund 12 | 0000 | 7907 | \$46,391.62 | \$1,279.00 | \$47,670.62 | \$1,279.00 | \$46,391.62 | 29 |
| 505 | Child Development - CCTR - General Child Care and Development Fund - Fund 12 | 5025 | 7740 | \$0.00 | \$1,816,818.00 | \$1,816,818.00 | \$1,816,818.00 | \$0.00 | 29 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 506 | QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12 | 5035 | 6165 | \$0.00 | \$355,397.00 | \$355,397.00 | \$355,397.00 | \$0.00 | 29 |
| 507 | CLPC - Child Care and Development Local Planning Council - Fund 12 | 5035 | 6213 | \$0.00 | \$64,215.00 | \$64,215.00 | \$64,215.00 | \$0.00 | 29 |
| 508 | 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 |
| 509 | CLPC - Child Care and Development Local Planning Grant - Fund 12 | 5055 | 6210 | \$0.00 | \$56,647.00 | \$56,647.00 | \$56,647.00 | \$0.00 | 29 |
| 510 | Child Development CRRSA - Covid Response and Relief Supplemental Appropriation Act Stipend - Fund 12 | 5058 | 7732 | \$54,961.46 | \$0.00 | \$54,961.46 | \$0.00 | \$54,961.46 | 29 |
| 511 | ARPA - American Recovery Plan Act Stipend - Fund 12 | 5058 | 7733 | \$32,108.00 | \$0.00 | \$32,108.00 | \$0.00 | \$32,108.00 | 29 |
| 512 | ARPA - American Recovery Plan Act Stipend CSPP - California State Preschool Program - Fund 12 | 5059 | 7735 | \$432,763.67 | \$0.00 | \$432,763.67 | \$432,763.00 | \$0.67 | 29 |
| 513 | Child Development ARP - American Rescue Plan CSPP California State Preschool Program Rate Supplements - Fund 12 | 5066 | 7736 | \$194,658.00 | \$4,264.00 | \$198,922.00 | \$198,922.00 | \$0.00 | 29 |
| 514 | CDSS - California Department of Social Services CCTR - General Child Care ARP - American Rescue Plan Rate Supplement Part 4 - Fund 12 | 5160 | 7737 | \$0.00 | \$56,953.00 | \$56,953.00 | \$56,953.00 | \$0.00 | 29 |
| 515 | CCTR - General Child Care - Federal Funding Part 3 CCDF - Center Child Care and Development Fund - Fund 12 | 5161 | 7734 | \$0.00 | \$22,350.00 | \$22,350.00 | \$22,350.00 | \$0.00 | 29 |
| 516 | Head Start Basic Funding Odd Years - Fund 12 | 5210 | 6950 | \$0.00 | \$15,796,940.00 | \$15,796,940.00 | \$15,796,940.00 | \$0.00 | 29 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|-----------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 517 | Head Start Training and Technical Assistance Odd Years - Fund 12 | 5210 | 6953 | \$0.00 | \$145,808.00 | \$145,808.00 | \$145,808.00 | \$0.00 | 29 |
| 518 | Head Start Basic Funding Even Years - Fund 12 | 5210 | 6956 | \$0.00 | \$22,459,468.00 | \$22,459,468.00 | \$22,459,468.00 | \$0.00 | 29 |
| 519 | 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 |
| 520 | Head Start Startup Even Years - Fund 12 | 5210 | 6961 | \$0.00 | \$2,347,230.00 | \$2,347,230.00 | \$2,347,230.00 | \$0.00 | 29 |
| 521 | Head Start Quality Improvement Trauma Care - Fund 12 | 5210 | 6971 | \$0.00 | \$435,933.00 | \$435,933.00 | \$435,933.00 | \$0.00 | 29 |
| 522 | Head Start Quality Improvement Trauma Care Carryover - Fund 12 | 5210 | 6973 | \$0.00 | \$289,291.00 | \$289,291.00 | \$289,291.00 | \$0.00 | 29 |
| 523 | Head Start CARES Supplement - Coronavirus Aid, Relief and Economic Security - COVID 19 One Time - Fund 12 | 5210 | 6976 | \$0.00 | \$118,891.00 | \$118,891.00 | \$118,891.00 | \$0.00 | 29 |
| 524 | Head Start CRRSA - Coronavirus Relief and Recovery Supplemental Appropriations - Fund 12 | 5210 | 6978 | \$0.00 | \$14,546.00 | \$14,546.00 | \$14,546.00 | \$0.00 | 29 |
| 525 | Head Start ARP - American Rescue Plan Act - Fund 12 | 5210 | 6979 | \$0.00 | \$424,346.00 | \$424,346.00 | \$424,346.00 | \$0.00 | 29 |
| 526 | Early Head Start Training and Technical Assistance Odd Years - Fund 12 | 5211 | 6954 | \$0.00 | \$39,690.00 | \$39,690.00 | \$39,690.00 | \$0.00 | 29 |
| 527 | Early Head Start Basic Funding Odd Years - Fund 12 | 5211 | 6955 | \$0.00 | \$1,830,928.00 | \$1,830,928.00 | \$1,830,928.00 | \$0.00 | 29 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|-------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 528 | 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 |
| 529 | Early Head Start Basic Funding Even Years - Fund 12 | 5211 | 6959 | \$0.00 | \$2,677,219.00 | \$2,677,219.00 | \$2,677,219.00 | \$0.00 | 29 |
| 530 | Early Head Start Quality Improvement Trauma Care- Fund 12 | 5211 | 6972 | \$0.00 | \$64,794.00 | \$64,794.00 | \$64,794.00 | \$0.00 | 29 |
| 531 | Early Head Start Quality Improvement Trauma Care Carryover - Fund 12 | 5211 | 6974 | \$0.00 | \$40,533.00 | \$40,533.00 | \$40,533.00 | \$0.00 | 29 |
| 532 | CBCAP - Community Based Child Abuse Prevention - Fund 12 | 5810 | 6227 | \$0.00 | \$56,408.00 | \$56,408.00 | \$56,408.00 | \$0.00 | 29 |
| 533 | Child Development CLPC - California Local Planning Council Local Plan - Fund 12 | 6045 | 6249 | \$0.00 | \$8,735.00 | \$8,735.00 | \$8,735.00 | \$0.00 | 29 |
| 534 | 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 |
| 535 | Early Education Teacher Development - EETD Universal Pre-Kindergarten - UPK Planning and Implementation Grant - Fund 12 | 6054 | 7773 | \$0.00 | \$1,836,865.00 | \$1,836,865.00 | \$1,836,865.00 | \$0.00 | 29 |
| 536 | Child Development - Universal Pre-Kindergarten Planning and Implementation - Fund 12 | 6057 | 7772 | \$1,316,030.85 | \$0.00 | \$1,316,030.85 | \$143,902.00 | \$1,172,128.85 | 29 |
| 537 | Universal Pre-Kindergarten Mixed Delivery Planning Grant- UPK - Fund 12 | 6102 | 7774 | \$0.00 | \$493,152.00 | \$493,152.00 | \$493,152.00 | \$0.00 | 29 |
| 538 | Child Development - CCTR - General Child Care - Fund 12 | 6105 | 7730 | \$0.00 | \$5,239,212.00 | \$5,239,212.00 | \$5,239,212.00 | \$0.00 | 29 |

**ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT**

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 539 | Child Development - CSPP - California State Preschool Program - Fund 12 | 6105 | 7765 | \$0.00 | \$11,127,312.00 | \$11,127,312.00 | \$11,127,312.00 | \$0.00 | 29 |
| 540 | Child Development Preschool Development Renewal 2021-2023 - Fund 12 | 6106 | 7771 | \$0.00 | \$65,005.00 | \$65,005.00 | \$65,005.00 | \$0.00 | 29 |
| 541 | 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 |
| 542 | Child Development - CSPP - California State Preschool Program QRIS - Quality Rating and Improvement System - Fund 12 | 6127 | 6204 | \$0.00 | \$1,403,899.00 | \$1,403,899.00 | \$1,403,899.00 | \$0.00 | 29 |
| 543 | IEEEP - Inclusive Early Education Expansion Program - Fund 12 | 6128 | 7768 | \$0.00 | \$743,973.00 | \$743,973.00 | \$743,973.00 | \$0.00 | 29 |
| 544 | California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12 | 6130 | 7801 | \$993,414.68 | \$46,364.00 | \$1,039,778.68 | \$0.00 | \$1,039,778.68 | 29 |
| 545 | California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12 | 6130 | 7802 | \$1,188,754.15 | \$54,428.00 | \$1,243,182.15 | \$0.00 | \$1,243,182.15 | 29 |
| 546 | CCTR - General Child Care Transitional Provider Subsidy Payment - Fund 12 | 6160 | 7739 | \$0.00 | \$21,000.00 | \$21,000.00 | \$21,000.00 | \$0.00 | 29 |
| 547 | STRS - State Teachers Retirement System On Behalf - Fund 12 | 7690 | 0099 | \$0.00 | \$171,243.00 | \$171,243.00 | \$171,243.00 | \$0.00 | 29 |
| 548 | 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 |
| 549 | County Child Trust AB 2994 - Fund 12 | 7810 | 6260 | \$0.00 | \$100,910.00 | \$100,910.00 | \$100,910.00 | \$0.00 | 29 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|--------|----------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 550 | CDE - California Department of Education CSPP - California State Preschool Program Temporary Rate Increase - Fund 12 | 7810 | 7738 | \$0.00 | \$1,548,494.00 | \$1,548,494.00 | \$1,548,494.00 | \$0.00 | 29 |
| 551 | ELLI - Early Language and Literacy Instruction - Fund 12 | 9010 | 6208 | \$0.00 | \$1,494.00 | \$1,494.00 | \$1,494.00 | \$0.00 | 29 |
| 552 | LPC - Local Planning Commission -Training Modules Project - Fund 12 | 9010 | 6214 | \$0.00 | \$3,141.00 | \$3,141.00 | \$3,141.00 | \$0.00 | 29 |
| 553 | LENA - Language Environment Analysis - Fund 12 | 9010 | 6215 | \$0.00 | \$207.00 | \$207.00 | \$207.00 | \$0.00 | 29 |
| 554 | Early Childhood - Fund 12 | 9010 | 6220 | \$0.00 | \$19,829.00 | \$19,829.00 | \$19,829.00 | \$0.00 | 29 |
| 555 | Early Childhood Education -Special Events - Fund 12 | 9010 | 6222 | \$10,904.31 | \$0.00 | \$10,904.31 | \$0.00 | \$10,904.31 | 29 |
| 556 | Kidsplate Children's Commission - Fund 12 | 9010 | 6226 | \$129,667.12 | \$40,485.00 | \$170,152.12 | \$40,485.00 | \$129,667.12 | 29 |
| 557 | Early Education Training Events - Fund 12 | 9010 | 6229 | \$5,069.84 | \$5,000.00 | \$10,069.84 | \$10,069.00 | \$0.84 | 29 |
| 558 | Children in Need - Fund 12 | 9010 | 6240 | \$0.00 | \$56,886.00 | \$56,886.00 | \$56,886.00 | \$0.00 | 29 |
| 559 | SJCCFC - San Joaquin County Children and Families Commission - Roots of Readiness/Bridge - Fund 12 | 9010 | 6244 | \$0.00 | \$386,478.00 | \$386,478.00 | \$386,478.00 | \$0.00 | 29 |
| 560 | CPIN - California Preschool Instructional Network Workshops - Fund 12 | 9010 | 7281 | \$73,399.83 | \$30,000.00 | \$103,399.83 | \$30,000.00 | \$73,399.83 | 29 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| 561 | HSA - Health Services Agency Community Base Child Abuse Prevention ARP - American Rescue Plan - Fund 12 | 9012 | 6228 | \$0.00 | \$505,063.00 | \$505,063.00 | \$505,063.00 | \$0.00 | 29 |
| 562 | 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 |
| 563 | CPIN - California Preschool Instructional Network - Fund 12 | 9012 | 7618 | \$0.00 | \$176,000.00 | \$176,000.00 | \$176,000.00 | \$0.00 | 29 |
| 564 | CDSS - California Department of Social Services CCTR General Child Care ARP - American Rescue Plan Rate Supplement - Fund 12 | 9012 | 7737 | \$0.00 | \$389,762.00 | \$389,762.00 | \$389,762.00 | \$0.00 | 29 |
| 565 | Child Care - Fund 12 | 9012 | 7799 | \$0.00 | \$289,291.00 | \$289,291.00 | \$128,293.00 | \$160,998.00 | 29 |
| Total by Ending Balance Line | | | | \$4,478,123.53 | \$75,119,438.00 | \$79,597,561.53 | \$75,634,040.00 | \$3,963,521.53 | 29 |
| Total by Fund | | | | \$4,478,123.53 | \$75,119,438.00 | \$79,597,561.53 | \$75,634,040.00 | \$3,963,521.53 | 29 |
| 566 | Undesignated/Fund Revenue Limit - Fund 35 | 7710 | 0000 | -\$37,104.16 | \$37,105.00 | \$0.84 | \$0.00 | \$0.84 | 30 |
| 567 | McFall Elementary Modification - Fund 35 | 7786 | 5970 | \$861,721.67 | \$22,345.00 | \$884,066.67 | \$861,721.00 | \$22,345.67 | 30 |
| 568 | McFall Elementary New Construction - Fund 35 | 7786 | 5971 | \$1,291,992.25 | \$33,485.00 | \$1,325,477.25 | \$1,291,992.00 | \$33,485.25 | 30 |
| 569 | McFall Project - Fund 35 | 7786 | 5972 | \$0.00 | \$0.00 | \$0.00 | \$12,156.00 | -\$12,156.00 | 30 |
| Total by Ending Balance Line | | | | \$2,116,609.76 | \$92,935.00 | \$2,209,544.76 | \$2,165,869.00 | \$43,675.76 | 30 |

ENDING BALANCE ANALYSIS DETAIL
2023-2024 FIRST INTERIM FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Unaudited Beginning Balance 7/1/23 | Column E First Interim Revenue | Column F First Interim Total Resources | Column G First Interim Expenditures | Column H First Interim Est. Ending Bal 6/30/24 | Column I Ending Bal Line # |
|-------------------------------------|----------------------------------------------------|---------------------------|-----------------------|------------------------------------------------|-----------------------------------|-------------------------------------------|----------------------------------------|---------------------------------------------------|-------------------------------|
| Total by Fund | | | | \$2,116,609.76 | \$92,935.00 | \$2,209,544.76 | \$2,165,869.00 | \$43,675.76 | 30 |
| 570 | Special Insurance Fund - Fund 67 | 0000 | 5016 | \$64,947.30 | \$0.00 | \$64,947.30 | \$0.00 | \$64,947.30 | 31 |
| 571 | Special Insurance Property and Liability - Fund 67 | 9010 | 5000 | \$613,359.64 | \$6,006.00 | \$619,365.64 | \$0.00 | \$619,365.64 | 31 |
| 572 | Special Insurance Fund - Fund 67 | 9011 | 5016 | \$2,443,217.91 | \$2,827,161.00 | \$5,270,378.91 | \$859,690.00 | \$4,410,688.91 | 31 |
| Total by Ending Balance Line | | | | \$3,121,524.85 | \$2,833,167.00 | \$5,954,691.85 | \$859,690.00 | \$5,095,001.85 | 31 |
| Total by Fund | | | | \$3,121,524.85 | \$2,833,167.00 | \$5,954,691.85 | \$859,690.00 | \$5,095,001.85 | 31 |
| 573 | Retiree Benefits Trust Fund - Fund 71 | 9011 | 0000 | \$13,818,310.46 | \$0.00 | \$13,818,310.46 | \$0.00 | \$13,818,310.46 | 32 |
| Total by Ending Balance Line | | | | \$13,818,310.46 | \$0.00 | \$13,818,310.46 | \$0.00 | \$13,818,310.46 | 32 |
| Total by Fund | | | | \$13,818,310.46 | \$0.00 | \$13,818,310.46 | \$0.00 | \$13,818,310.46 | 32 |
| Grand Total All Funds | | | | \$225,645,935.29 | \$472,679,291.00 | \$698,325,226.29 | \$475,637,093.00 | \$222,688,133.29 | |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| 21st Century High School ASSETs- After School Safety and Enrichment for Teens Year 1 Carryover | 4124 | 6354 | (\$21,258.00) | (\$21,258.00) |
| AB130 Direct Services for Foster Youth Funds | 7368 | 3938 | \$23,442.00 | \$23,442.00 |
| Adults In Corrections - Lottery Restricted Transfer | 6300 | 4102 | \$1,382.00 | \$1,382.00 |
| AmeriCorps Carryover | 9012 | 6269 | \$52,383.00 | \$52,383.00 |
| Antibias Education Grant Program | 6318 | 5092 | \$100,000.00 | \$161,957.00 |
| Apprenticeship | 0000 | 4205 | \$1,516,896.00 | \$1,516,923.00 |
| ARP - American Rescue Plan HCYII - Homeless Youth and Children II Plan | 5634 | 3940 | \$4,785.00 | \$4,785.00 |
| ARP I - American Recovery Plan - Homeless Program | 5632 | 3939 | \$1,324.00 | \$1,324.00 |
| Artists in Schools | 9010 | 7248 | \$0.00 | \$23,304.00 |
| Arts and Music Block Grant | 6762 | 5248 | (\$38,711.00) | \$0.00 |
| ASES - After School Education and Safety Transitional Carryover | 6010 | 6373 | (\$767,112.00) | (\$767,112.00) |
| Behavioral Health Services - State | 9010 | 6350 | \$10,000.00 | \$10,000.00 |
| Budget Stabilization | 0000 | 0002 | (\$5,000,000.00) | \$0.00 |
| Business Services | 0000 | 5200 | \$10,000.00 | \$10,000.00 |
| CAI - California Apprenticeship Initiative Grant | 9010 | 4213 | \$4,674.00 | \$4,674.00 |
| CAI - California Apprenticeship Initiative New and Innovative Program | 9010 | 4217 | \$150,000.00 | \$150,000.00 |
| CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program | 9010 | 4214 | \$202,801.00 | \$202,801.00 |
| CalAgPlate Agriculture Careers Exploration | 7810 | 4050 | \$836.00 | \$836.00 |
| CalHOPE - California Help Outreach Possibilities Empowerment Mindful and Wellbeing | 9010 | 6398 | \$502,686.00 | \$502,686.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program | 9010 | 4215 | \$767.00 | \$767.00 |
| California Arts Council | 9010 | 7145 | \$1,126.00 | \$1,126.00 |
| California Serves | 7810 | 6120 | \$500,000.00 | \$500,000.00 |
| CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover | 7810 | 6254 | \$18,511.00 | \$18,511.00 |
| CalRecycle California Conservation Corps - Oil Carryover | 7810 | 6253 | (\$3,439.00) | (\$3,439.00) |
| CalRecycle California Conservation Corps - Tire Carryover | 7810 | 6252 | \$16,528.00 | \$16,528.00 |
| CalRecycle California Conservation Corps E-Waste Carryover | 7810 | 6251 | \$17,874.00 | \$17,874.00 |
| CCIL - California Coalition for Inclusive Learning | 9010 | 6407 | \$704,927.00 | \$704,927.00 |
| CCSPP - California Community Schools Partnership Program Coordination Grant 22-23 | 6333 | 6403 | \$375,000.00 | \$375,000.00 |
| CCSPP - California Community Schools Partnership Program Coordination Grant 23-25 | 6333 | 6406 | \$400,000.00 | \$400,000.00 |
| CDPH - California Department of Public Health Youth Suicide Reporting and Crisis Response Pilot Program | 7810 | 6318 | \$1,388,684.00 | \$1,388,684.00 |
| Code Camp | 9010 | 5056 | \$36,317.00 | \$36,317.00 |
| CodeStack | 9010 | 5025 | (\$1,036,317.00) | \$762,149.00 |
| CodeStack Relocation | 0000 | 5134 | \$1,000,000.00 | \$0.00 |
| COE - County Office of Education Foundation Award - Pinnacle | 9010 | 7472 | \$7,400.00 | \$7,400.00 |
| COE - County Office of Education - ESSA - Every Student Succeeds Act CSI - Comprehensive Support and Improvement Carryover | 3183 | 6391 | \$13.00 | \$13.00 |
| COE - County Office of Education - Foundation Award Academic Decathlon | 9010 | 7432 | \$4,000.00 | \$4,000.00 |
| COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts | 9010 | 7465 | \$2,150.00 | \$2,150.00 |
| COE - County Office of Education - Foundation Award Math Olympiad | 9010 | 7466 | \$1,000.00 | \$1,000.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| COE - County Office of Education - Foundation Award Mock Trial | 9010 | 7431 | \$6,000.00 | \$6,000.00 |
| COE - County Office of Education - Foundation Award Science Fair | 9010 | 7434 | \$4,700.00 | \$4,700.00 |
| COE - County Office of Education - Foundation Award Science Olympiad | 9010 | 7435 | \$9,250.00 | \$9,250.00 |
| COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed | 9010 | 7468 | \$12,000.00 | \$12,000.00 |
| COE - County Office of Education - Foundation Award Spelling Bee | 9010 | 7437 | \$1,000.00 | \$1,000.00 |
| COE - County Office of Education - Other Programs Special Education COSP - County Operated Schools and Programs | 6500 | 3201 | (\$63,143.00) | (\$53,021.00) |
| COE - County Office of Education - Other Programs Special Education VAFS - Venture Academy Family of Schools | 6500 | 3202 | (\$94,097.00) | \$98,814.00 |
| COE - County Office of Education Foundation Administration | 9010 | 7430 | \$2,500.00 | \$2,500.00 |
| COE - County Office of Education Foundation Award Families in Transition | 9010 | 7474 | \$12,800.00 | \$12,800.00 |
| COE - County Office of Education Foundation Award - Foster Youth Services Coordinating Program | 9010 | 7471 | \$8,999.00 | \$8,999.00 |
| COE - County Office of Education Foundation Award - STEM Science, Technology, Engineering and Mathematics Durham Ferry Outdoor Education Center | 9010 | 7470 | \$2,437.00 | \$2,437.00 |
| COE - County Office of Education Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration | 9010 | 7475 | \$4,162.00 | \$4,162.00 |
| COE - County Office of Education Foundation Award Youth Artist Showcase Competition | 9010 | 7476 | \$3,825.00 | \$3,825.00 |
| Color the Summer Art Camp | 0000 | 7143 | \$0.00 | \$1,501.00 |
| Community - CTE - Career Technical Education - Revenue | 6371 | 4001 | \$10,605.00 | \$10,605.00 |
| Community - CTE - Career Technical Education Administration | 0240 | 3926 | \$0.00 | \$31,067.00 |
| Community - CTE - Career Technical Education Culinary Arts | 0240 | 4017 | \$0.00 | \$49,892.00 |
| Community Discovery Youth ChalleNGe - National Guard | 0240 | 3927 | \$0.00 | \$104,256.00 |
| Community Grant Fund of San Joaquin | 9010 | 7147 | (\$3,000.00) | (\$3,000.00) |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| Community Schools - CTE - Career Technical Education | 0240 | 3021 | \$0.00 | \$35,617.00 |
| Community Schools - Human Resources Department | 0240 | 3920 | \$0.00 | \$733.00 |
| Community Schools - Instructional Administration | 0240 | 3600 | \$0.00 | \$21,627.00 |
| Community Schools - Instructional Program | 0240 | 3020 | \$371,627.00 | \$508,981.00 |
| Community Schools - one.Resource | 0240 | 3110 | \$0.00 | \$9,784.00 |
| Community Schools - Probation Services | 0240 | 3190 | \$0.00 | \$147,433.00 |
| Community Schools - School Administration | 0240 | 3610 | \$0.00 | \$53,863.00 |
| Community Schools - Student Services Department | 0240 | 3922 | \$0.00 | \$72,669.00 |
| Community Schools - Technology Department | 0240 | 3923 | \$0.00 | \$63,687.00 |
| Continuous Improvement and Support | 9010 | 6386 | \$0.00 | \$150,000.00 |
| Contracted Nursing Services | 9010 | 6352 | \$148,442.00 | \$32,281.00 |
| Copying Services | 0000 | 5110 | \$0.00 | \$5,610.00 |
| COSP - County Operated Schools and Programs Educator Effectiveness | 6266 | 3453 | \$0.00 | \$54,325.00 |
| COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded | 7425 | 3472 | \$0.00 | \$26,642.00 |
| COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement | 3182 | 3345 | \$26,520.00 | \$26,520.00 |
| COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief | 3213 | 3474 | \$226,826.00 | \$226,826.00 |
| COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief | 3214 | 3469 | (\$111,850.00) | (\$111,850.00) |
| COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief ELO - Expanded Learning Opportunity | 3218 | 3327 | \$83,950.00 | \$83,950.00 |
| COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief - State Reserve Learning Loss | 3219 | 3328 | \$375,790.00 | \$375,790.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| COSP - County Operated Schools and Programs - Fundraising | 0000 | 3007 | \$1,500.00 | \$1,535.00 |
| COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court | 9010 | 3471 | \$15,710.00 | \$15,710.00 |
| COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency | 0000 | 7901 | \$0.00 | \$263,381.00 |
| COSP - County Operated Schools and Programs - Mental Health Clinicians | 0240 | 3022 | \$0.00 | \$34,526.00 |
| COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems | 4203 | 3344 | \$22,974.00 | \$22,974.00 |
| COSP - County Operated Schools and Programs Apprenticeship Interns | 9010 | 3120 | \$0.00 | \$17,189.00 |
| COSP - County Operated Schools and Programs CCSPP California Community School Partnership Program Planning Grant | 6331 | 3338 | \$20,000.00 | \$32,102.00 |
| COSP - County Operated Schools and Programs Deferred Maintenance | 0620 | 3711 | \$0.00 | \$209,000.00 |
| COSP - County Operated Schools and Programs Duplicating - Print Shop | 9010 | 3115 | (\$27,937.00) | \$7,905.00 |
| COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds | 7028 | 3697 | \$0.00 | \$19,784.00 |
| COSP - County Operated Schools and Programs Lottery Unrestricted | 1100 | 3005 | \$8,186.00 | \$8,186.00 |
| COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant | 4127 | 3358 | \$40,338.00 | \$40,338.00 |
| COSP - County Operated Schools and Programs- California Apprenticeship Initiative Grant | 9010 | 3498 | \$2,034.00 | \$2,034.00 |
| COSP - County Operated Schools and Programs- Child Nutrition Food Service | 5310 | 3690 | (\$16,822.00) | (\$16,822.00) |
| COSP - County Operated Schools and Programs- McKinney Vento Homeless Assistance Act | 5630 | 3431 | \$15,306.00 | \$15,306.00 |
| COSP - County Operated Schools and Programs- Title I Low Income/Neglected | 3010 | 3351 | \$3,575.00 | \$3,575.00 |
| COSP - County Operated Schools and Programs- Title I Part D Delinquent/Neglected | 3025 | 3350 | (\$157,692.00) | (\$157,692.00) |
| Countywide Music Coordination | 0000 | 7260 | \$9,788.00 | \$9,788.00 |
| Court/Camps - Human Resources Department | 0240 | 3920 | \$0.00 | \$273.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| Court/Camps - Instructional Administration | 0240 | 3600 | \$0.00 | \$2,258.00 |
| Court/Camps - Instructional Program | 0240 | 3010 | \$50,361.00 | \$27,926.00 |
| Court/Camps - School Administration | 0240 | 3610 | \$0.00 | (\$3,771.00) |
| Court/Camps - Student Services Department | 0240 | 3922 | \$0.00 | \$8,386.00 |
| Court/Camps - Technology Department | 0240 | 3923 | \$0.00 | \$15,289.00 |
| Court/Community Schools - Lottery Restricted | 6300 | 3006 | \$18,749.00 | \$18,749.00 |
| CSESAP - Classified School Employee Summer Assistance Program | 0000 | 5212 | \$28,337.00 | \$28,337.00 |
| CSESAP - Classified School Employee Summer Assistance Program | 7415 | 5212 | (\$9,280.00) | (\$9,280.00) |
| CTE - Career Technical Education - Expansion | 9010 | 4212 | \$0.00 | \$46,910.00 |
| DOL 8 - Department of Labor - YouthBuild of San Joaquin | 5810 | 6270 | (\$16,897.00) | (\$16,897.00) |
| Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program | 0000 | 7202 | (\$20,000.00) | (\$20,000.00) |
| DWAS - Dinner With a Scientist | 9010 | 7181 | \$0.00 | \$414.00 |
| DWR - Department of Water Resources - Water Education Learning Packets | 7810 | 7164 | \$6,340.00 | \$6,340.00 |
| Early Literacy Community of Practice | 0000 | 5061 | \$200,000.00 | \$200,000.00 |
| Economic Uncertainties | 0000 | 0000 | (\$1,697,631.00) | \$0.00 |
| Economic Uncertainties | 0000 | 0000 | \$1,697,631.00 | \$0.00 |
| Economic Uncertainties - Fund 02 | 9010 | 0000 | (\$12,047.00) | \$0.00 |
| Economic Uncertainties - Fund 02 | 0000 | 0000 | \$12,047.00 | \$0.00 |
| ED-JOIN - Education Job Opportunities Information Network - Statewide | 0000 | 5026 | \$0.00 | \$473,795.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| Edge Workforce Backbone Project Codestack Academy Scholarships | 9010 | 5029 | (\$30,000.00) | \$0.00 |
| Education Services - Main | 0000 | 6800 | \$3,443.00 | \$3,443.00 |
| Education Services - Mathematics | 0000 | 6845 | \$41,448.00 | \$41,448.00 |
| Education Services - Multilingual | 0000 | 6850 | (\$163,233.00) | (\$163,233.00) |
| Education Services - School Support | 0000 | 6825 | \$61,100.00 | \$68,898.00 |
| Education Services - Science | 0000 | 6810 | \$21,625.00 | \$21,625.00 |
| Education Services - State/Federal Programs | 0000 | 6820 | \$7,820.00 | \$7,820.00 |
| ELOP - Expanded Learning Opportunities Program SCOE - Stanislaus County Office of Education | 9010 | 6317 | \$80,000.00 | \$80,000.00 |
| ELOP - Expanded Learning Opportunities Program Support Services | 9010 | 6360 | \$181,342.00 | \$77,856.00 |
| Equity Training | 0000 | 5093 | \$11,315.00 | \$11,315.00 |
| ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education - CSLA - California Schools Leadership Academy | 9012 | 6396 | \$25,000.00 | \$25,000.00 |
| ESSER III - Elementary and Secondary School Emergency Relief III Summer Grant Program | 3225 | 6327 | (\$76,372.00) | (\$76,372.00) |
| ETW - The Education Trust West | 9010 | 7195 | \$65,000.00 | \$65,000.00 |
| EWIG - Educator Workforce Investment Group | 9010 | 7213 | \$5,469.00 | \$5,469.00 |
| Fab Lab | 0000 | 7109 | \$17,912.00 | \$17,912.00 |
| Fingerprinting | 0000 | 5315 | \$7,776.00 | \$7,776.00 |
| Foster Youth Services | 7366 | 3935 | \$54,426.00 | \$54,426.00 |
| General Fund ESSERIII - Elementary and Secondary School Emergency Relief | 3213 | 5257 | \$15,474.00 | \$15,474.00 |
| General Fund In Person Learning Grant | 7422 | 5256 | \$140,891.00 | \$140,891.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|----------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| GRASP-IT Extra | 9010 | 7317 | \$0.00 | \$18,589.00 |
| GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover | 7810 | 6280 | \$54,758.00 | \$54,758.00 |
| HE TAC - Homeless Education Technical Assistance Center Mini Grant | 9010 | 3941 | \$81,673.00 | \$81,673.00 |
| Health / Physical Education | 9010 | 7300 | \$0.00 | \$7,222.00 |
| Indirect | 0000 | 5201 | \$0.00 | (\$3,176,728.00) |
| Information Technology - Administration | 0000 | 5218 | \$15,459.00 | \$15,459.00 |
| Information Technology - Administration/Hardware | 0000 | 5220 | \$0.00 | \$6,456.00 |
| Information Technology - Administration/User Support | 0000 | 5230 | \$15,689.00 | \$15,689.00 |
| Information Technology - Communications/Security | 0000 | 5217 | \$44,686.00 | \$44,686.00 |
| Information Technology - Core Support | 0000 | 5216 | \$30,999.00 | \$30,999.00 |
| K-12 Workforce Pathway Coordinator Round 4 | 6388 | 4401 | \$5.00 | \$5.00 |
| K-12 Workforce Pathway Coordinator Round 5 | 6388 | 4402 | \$130,000.00 | \$130,000.00 |
| LCAP - Local Control and Accountability Program and Fiscal Oversight | 0000 | 5003 | \$0.00 | \$12,674.00 |
| LCFF - Local Control Funding Formula | 0000 | 0000 | \$340,273.00 | \$0.00 |
| Leadership Training | 0000 | 5059 | \$155,000.00 | \$155,000.00 |
| Learning Communities for School Success | 7085 | 3458 | \$0.00 | \$4,444.00 |
| Lottery Unrestricted - Adults In Corrections Transfer | 1100 | 4101 | \$1,645.00 | \$1,645.00 |
| Lottery Unrestricted - Technology Support | 1100 | 5005 | \$25,675.00 | \$0.00 |
| MAA - Medi-Cal Administrative Agency General Administration | 0000 | 7900 | (\$9,195.00) | \$0.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|-----------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| MAA #2 - Medi-Cal Administrative Agency Childcare/Rural | 0000 | 7902 | \$0.00 | \$23,991.00 |
| MAA #5 - Medi-Cal Administrative Agency - Services | 0000 | 7905 | \$9,195.00 | \$9,195.00 |
| Maintenance and Operations | 0000 | 5700 | \$27,780.00 | \$27,780.00 |
| Mandated Costs | 0000 | 5206 | \$42,523.00 | \$0.00 |
| Math Olympiad | 0000 | 7214 | \$900.00 | \$600.00 |
| Mathematics, Science and Computer Science Professional Learning Grant | 7810 | 6053 | \$50,000,000.00 | \$50,000,000.00 |
| Medi-Cal Comprehensive Health | 9010 | 6511 | \$0.00 | \$134,182.00 |
| MHSSA - Mental Health Student Services Act | 7810 | 6359 | (\$250.00) | (\$250.00) |
| Migrant Ed - Regular District - Lodi | 9060 | 6094 | (\$310,617.00) | (\$310,617.00) |
| Migrant Ed - Summer District - Lodi | 9061 | 6094 | (\$35,091.00) | (\$35,091.00) |
| Migrant Education - Administration | 3060 | 6080 | \$38,141.00 | \$22,110.00 |
| Migrant Education - Centralized Services | 3060 | 6082 | \$0.00 | (\$218,352.00) |
| Migrant Education - Lodi | 3060 | 6094 | \$0.00 | \$283,876.00 |
| Migrant Education - Migrant District Service Agreement | 3060 | 6088 | \$0.00 | \$69,738.00 |
| Migrant Education - Out of School Youth | 3060 | 6083 | \$0.00 | \$12,767.00 |
| Migrant Education - Parent Participation | 3060 | 6084 | \$0.00 | \$1,400.00 |
| Migrant Education - School Readiness | 3060 | 6085 | \$0.00 | (\$133,398.00) |
| Migrant Education - Summer School - School Readiness | 3061 | 6085 | \$0.00 | (\$11,414.00) |
| Migrant Education - Summer School Administration | 3061 | 6080 | (\$138,439.00) | (\$3,152.00) |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| Migrant Education - Summer School Centralized Services | 3061 | 6082 | \$0.00 | (\$86,199.00) |
| Migrant Education - Summer School Lodi | 3061 | 6094 | \$0.00 | \$32,070.00 |
| Migrant Education - Summer School Migrant District Service Agreement | 3061 | 6088 | \$0.00 | (\$69,738.00) |
| Migrant Education - Summer School New Hope | 3061 | 6031 | \$0.00 | (\$200.00) |
| Migrant Education - Summer School Out of School Youth | 3061 | 6083 | \$0.00 | (\$6.00) |
| Migrant Unfunded Expenses | 0000 | 5880 | \$81,974.00 | \$81,974.00 |
| Migrant- Districts | 3061 | 6035 | \$0.00 | \$200.00 |
| Miscellaneous Building Expenses | 0000 | 5186 | \$5,994,582.00 | \$0.00 |
| Miscellaneous Recycling Revenues | 9010 | 5287 | \$0.00 | \$4,705.00 |
| Miscellaneous Revenue | 0000 | 5001 | \$1,238,571.00 | \$0.00 |
| Miscellaneous Revenue - Charter Fees | 0000 | 5002 | \$161,698.00 | \$0.00 |
| MTSS - Multi-tiered System of Support SUMS- Scaling Up Multitiered System Phase 3 | 9010 | 6394 | \$218.00 | \$218.00 |
| MTSS - Multi-tiered System of Support SUMS- Scaling Up Multitiered System Phase 3 Sub-grant | 9010 | 6397 | \$35,050.00 | \$35,050.00 |
| Music Services | 9010 | 7270 | \$0.00 | \$800.00 |
| Natural Resources Fee For Services | 9010 | 6268 | \$0.00 | \$518,699.00 |
| Nelson Center Facilities - Building Expenses | 0000 | 5150 | \$0.00 | (\$442.00) |
| Nelson Center Facilities - Operations Budget | 0000 | 5152 | \$7,498.00 | \$7,498.00 |
| NSF - National Science Foundation Story Quarter 2 Year 1 and 3 | 9012 | 7235 | \$10,297.00 | \$10,297.00 |
| NSF - National Science Foundation Story Quarter 2 Year 2 | 9012 | 7236 | \$11,927.00 | \$11,927.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| NSF - National Science Foundation YouthQuake Year 1 | 9012 | 7215 | \$25,599.00 | \$25,599.00 |
| Personnel External Services | 0000 | 5300 | \$20,000.00 | \$20,000.00 |
| Public Information Officer | 0000 | 7610 | \$178,712.00 | \$178,712.00 |
| Raymus Foundation WSY - Work Start Yes | 9010 | 6246 | \$4,400.00 | \$4,400.00 |
| Regional English Learner Specialist Agreement | 4204 | 6114 | \$8,718.00 | \$8,718.00 |
| Regional Lead Ethnic Studies | 9010 | 6118 | \$50,000.00 | \$50,000.00 |
| Research and Grant Development | 0000 | 5060 | \$23,199.00 | \$23,199.00 |
| ROC/P - Regional Occupation Center Program - Lottery Unrestricted Instructional Programs | 1100 | 4025 | \$0.00 | \$921.00 |
| Routine Maintenance and Repair Requirement | 8150 | 5701 | \$110,259.00 | \$110,259.00 |
| Routine Maintenance and Repair Requirement | 0000 | 5701 | (\$110,259.00) | (\$110,259.00) |
| Salaries and Benefits GF - General Fund Unrestricted | 0000 | 5000 | \$1,466,992.00 | \$1,495,834.00 |
| SBHIP - Student Behavioral Health Incentive Program HealthNet | 9010 | 6341 | \$0.00 | \$27,783.00 |
| SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin | 9010 | 6339 | \$8,275,251.00 | \$5,002,406.00 |
| SELPA - Mental Health Part B IDEA Average Daily Attendance ADA Allocation | 6500 | 2327 | (\$105,694.00) | (\$105,694.00) |
| SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10% | 0000 | 7908 | \$0.00 | \$5,787.00 |
| SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution | 3395 | 2220 | \$12,069.00 | \$12,069.00 |
| SELPA - Special Education Local Planning Area Medi-Cal Billing Option | 9010 | 6510 | \$0.00 | (\$6,894.00) |
| SELPA - Special Education Local Planning Area Program Specialist | 6500 | 2070 | (\$21,600.00) | \$56,950.00 |
| SELPA - Special Education Local Planning Area Psych Services Contracted | 6500 | 2500 | \$15,768.00 | \$23,738.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| SELPA - Special Education Local Planning Area Regionalized Services | 6500 | 2060 | (\$14,400.00) | \$29,373.00 |
| SELPA - Special Education Local Planning Area- Dispute Prevention and Dispute Resolution | 6536 | 2224 | \$0.00 | (\$101,413.00) |
| SELPA - Special Education Local Planning Area- Inservice Administration Budget | 9010 | 2160 | \$0.00 | \$7,797.00 |
| SELPA - Special Education Local Planning Area- Out of Home Care | 6500 | 2030 | (\$1,906,988.00) | \$1,249.00 |
| SFPUC - San Francisco Public Utilities Commission | 9010 | 6264 | (\$6,200.00) | (\$6,200.00) |
| SJCOE - San Joaquin County Office of Education Special Needs | 0000 | 6001 | \$0.00 | \$12,261.00 |
| Sky Mountain Camp | 0000 | 7204 | \$0.00 | \$10,031.00 |
| Sky Mountain Preliminary Planning Installment Request #2 | 0000 | 5085 | \$84.00 | \$84.00 |
| Sonora Fee for Service | 9010 | 6276 | \$0.00 | \$2,188.00 |
| Special Education | 6500 | 1000 | \$2,995,406.00 | \$0.00 |
| Special Education - Child Nutrition / Food Services | 5310 | 1690 | \$45,701.00 | \$45,701.00 |
| Special Education - DIS - Designated Instructional Services | 6500 | 1050 | \$0.00 | \$858,476.00 |
| Special Education - Districts DIS - Designated Instructional Services Contracted Services Board Certified Behavior Analyst - BCBA | 6500 | 1807 | \$0.00 | \$4,874.00 |
| Special Education - Educator Effectiveness | 6266 | 1459 | \$0.00 | \$251,419.00 |
| Special Education - ESSA - Every Student Succeed Act School Improvements CSI - Comprehensive Support Improvement FY 21/22 | 3182 | 1350 | \$9,028.00 | \$9,028.00 |
| Special Education - ESSA - Every Student Succeeds Act, Title III English Learner Student Program 23/24, CARS Consolidated Application and Reporting System | 4203 | 1371 | \$25,265.00 | \$25,265.00 |
| Special Education - ESSERIII - Elementary and Secondary School Emergency Relief | 3213 | 1361 | \$17,571.00 | \$17,571.00 |
| Special Education - Infant Discretionary | 6515 | 1112 | \$6,286.00 | \$6,286.00 |
| Special Education - Infants | 6510 | 1040 | \$16,750.00 | \$16,750.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| Special Education - Instructional Administration | 6500 | 1600 | \$0.00 | \$52,520.00 |
| Special Education - Instructional Assistant Recruitment | 0000 | 1804 | \$50,000.00 | \$50,000.00 |
| Special Education - Lottery Restricted | 6300 | 1026 | \$20,047.00 | \$102,553.00 |
| Special Education - Lottery Unrestricted | 1100 | 1025 | \$15,843.00 | \$0.00 |
| Special Education - MAA - Medi-Cal Administrative Agency | 0000 | 7903 | \$0.00 | \$20,856.00 |
| Special Education - Maintenance and Operations | 6500 | 1700 | \$0.00 | (\$166,857.00) |
| Special Education - Maximization SELPA - Special Education Local Planning Area | 6500 | 1090 | (\$73,583.00) | \$0.00 |
| Special Education - Mental Health Services | 6500 | 1327 | \$79,114.00 | \$79,114.00 |
| Special Education - Mid-Year Growth Start Up | 6500 | 1024 | \$1,906,988.00 | \$1,906,988.00 |
| Special Education - One-Time Discretionary Funds | 0000 | 1314 | \$0.00 | \$12,282.00 |
| Special Education - Pupil Services | 6500 | 1500 | \$0.00 | \$81,768.00 |
| Special Education - School Administration | 6500 | 1610 | \$0.00 | (\$24,141.00) |
| Special Education - SDC - Special Day Class | 6500 | 1020 | \$0.00 | \$2,155,053.00 |
| Special Education - SELPA - Special Education Local Planning Area DIS - Designated Instructional Services | 6500 | 2050 | \$0.00 | \$38,587.00 |
| Special Education - Teacher Sign-on Bonus | 0000 | 1806 | \$107,670.00 | \$107,670.00 |
| Special Education - Title III English Learner Student Program CARS Consolidated Application and Reporting Systems FY 22/23 | 4203 | 1351 | (\$26,952.00) | (\$26,952.00) |
| Special Education - Title III English Learner Student Program CARS Consolidated Application and Reporting System FY 21/22 | 4203 | 1357 | \$16,145.00 | \$16,145.00 |
| Special Education - Transportation | 0724 | 1650 | \$7,075.00 | \$7,075.00 |
| Special Education - VAFS Venture Academy Family of Schools - Mental Health Services | 6546 | 3216 | \$0.00 | \$6,115.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| Special Education Operations | 9010 | 1701 | \$220,816.00 | \$220,816.00 |
| SPED - Special Education Cal HOPE - California Help Outreach Possibilities Empowerment SEL - Social Emotional Learning | 9010 | 1368 | \$20,000.00 | \$20,000.00 |
| Star Lab | 0000 | 7110 | \$18,900.00 | \$0.00 |
| STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB | 9010 | 7151 | \$21,754.00 | \$21,754.00 |
| STEM Camps - Science, Technology, Engineering and Mathematics | 0000 | 6145 | \$0.00 | \$669.00 |
| STOP School Violence | 5810 | 6355 | \$1,865.00 | \$1,865.00 |
| Student Administrative Support Services | 0000 | 5095 | \$94,737.00 | \$94,737.00 |
| Student Events | 9010 | 7135 | \$18,689.00 | \$18,689.00 |
| Superintendent and Board | 0000 | 5010 | \$21,065.00 | \$21,065.00 |
| TCSJ - Teachers College of San Joaquin - Dyslexia Grant - Fund 02 | 9010 | 5981 | \$1,528.00 | \$1,528.00 |
| TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02 | 9010 | 5982 | (\$9,393.00) | (\$9,393.00) |
| TCSJ - Teachers College of San Joaquin CDE - California Department of Education Professional Development Videos - Fund 02 | 7810 | 5975 | \$232,818.00 | \$232,818.00 |
| TCSJ - Teachers College of San Joaquin Operations Budget | 0000 | 5155 | \$6,734.00 | \$6,734.00 |
| TCSJ - Teachers College of San Joaquin PG&E - Pacific Gas and Electric Mini Grant - Fund 02 | 9010 | 5974 | \$1,000.00 | \$1,000.00 |
| Teacher Recruitment | 0000 | 5321 | \$10,338.00 | \$10,338.00 |
| Teacher Residency Expansion Grant - Fund 02 | 9010 | 5980 | \$399,118.00 | \$399,118.00 |
| Teachers College of San Joaquin - Fund 02 | 9010 | 6006 | \$308,388.00 | \$168,629.00 |
| Technology/Administration Budget | 0000 | 5205 | \$51,747.00 | \$51,747.00 |
| Title II Part A - Improving Teacher Quality | 4035 | 6161 | \$3,049.00 | \$3,049.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|----------------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| Tulare County Office of Education SEL - Social Emotional Learning FNL - Friday Night Live | 9010 | 6358 | \$250,000.00 | \$250,000.00 |
| TUPE - Tobacco Use Prevention Education - Consortium | 6690 | 6340 | \$541.00 | \$541.00 |
| TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56 | 6685 | 6326 | \$17,277.00 | \$17,277.00 |
| TUPE - Tobacco Use Prevention Education - Prop 99 | 6680 | 6323 | \$34,233.00 | \$34,233.00 |
| Unemployment | 0000 | 5210 | \$205,256.00 | \$0.00 |
| Urban Institute YAI - Youth Apprenticeship Intermediary | 9012 | 4216 | \$12,000.00 | \$12,000.00 |
| VAFS - Venture Academy Family of Schools - Early College High School Reserve | 0000 | 3865 | (\$1,000,000.00) | \$0.00 |
| VAFS - Venture Academy Family of Schools Fundraising Activities | 9010 | 3804 | \$0.00 | \$50,000.00 |
| Vehicle Maintenance | 0000 | 5702 | \$0.00 | \$638.00 |
| Venture II Building Expenses | 0000 | 5175 | \$5,418.00 | \$12,152.00 |
| Venture Soccer Field | 0000 | 5131 | \$0.00 | \$328,000.00 |
| Walter S. Johnson Foundation | 9010 | 6265 | \$0.00 | \$100,000.00 |
| WEC - Wentworth Education Center - Operations Court/Community Schools Budget | 0000 | 5135 | \$15,218.00 | \$15,218.00 |
| Whale Tail | 7810 | 7152 | \$46,563.00 | \$46,563.00 |
| Work Group Professional Learning / Development Ethnic Studies | 9010 | 6119 | \$424,000.00 | \$424,000.00 |
| Workability I Database | 7810 | 5030 | \$529,686.00 | \$529,686.00 |
| Workforce Development Grant | 9012 | 6329 | \$30,354.00 | \$30,354.00 |
| Youth Community Access Durham Ferry - Prop 64 | 7135 | 7234 | (\$10,259.00) | (\$10,259.00) |
| Youth Workforce Program Services | 9010 | 5275 | \$157,886.00 | \$157,886.00 |

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

| Management Description | Resource Code | Mgmt Code | Revenue Revisions | Expenditure Revisions |
|---------------------------------------------------------------------------------------|--------------------------|----------------------|------------------------------|----------------------------------|
| YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement | 9010 | 6277 | \$14,793.00 | \$14,793.00 |
| Total Revisions | | | <hr/> \$75,356,025.00 | <hr/> \$73,449,783.00 |

COURT/CAMPS ANALYSIS
2023-2024 FIRST INTERIM REPORT - COURT/CAMPS SCHOOLS RESOURCE 0240

| REVENUES - Resource 0240 | | Column A <i>Statewide Avg.</i> | Column B Type | Column C <i>SJCOE</i> Rate | Column D | Column E | Column F | Column G | Column H |
|-------------------------------------|--------------------------------------------|-----------------------------------|------------------|----------------------------------|----------|----------|----------|----------|---------------------|
| <i>Rates per ADA</i> | | \$8,546.95 | "C" | \$11,542.96 | | | | | Revenue |
| Line # | Description | | | | | | | | |
| 1 | Total Court/Camps ADA & Revenue | | 64.00 | \$738,749 | | | | | \$738,749.00 |
| 2 | Contribution to COSP Special Education | | | | | | | | \$0.00 |
| 3 | Contribution to Print Shop | | | | | | | | (\$5,608.00) |
| 4 | Total Estimated Revenue | | | | | | | | \$733,141.00 |
| 5 | Unaudited Beginning Balance 7/1/2023 | | | | | | | | \$0.00 |
| 6 | Total Estimated Resources | | | | | | | | \$733,141.00 |
| EXPENDITURES - Resource 0240 | | | | | | | | | |
| Line # | Description | Mgmt Codes | | | | | | | Expenditures |
| 7 | Instructional Program - Court/Camps | 3010 | | | | | | | \$993,847.00 |
| 8 | Direct Charges from Community | 3010 | | | | | | | (\$1,170,755.00) |
| 9 | Instructional Administration | 3600 | | | | | | | \$43,642.00 |
| 10 | School Administration | 3610 | | | | | | | \$413,852.00 |
| 11 | Student Services Bldg. | 3650 | | | | | | | \$43,056.00 |
| 12 | Human Resources Department | 3920 | | | | | | | \$3,828.00 |
| 13 | Student Services | 3922 | | | | | | | \$204,027.00 |
| 14 | Technology | 3923 | | | | | | | \$201,644.00 |
| 15 | Total Court/Camps Expenditures | | | | | | | | \$733,141.00 |
| 16 | Total Estimated Resources | | | | | | | | \$733,141.00 |
| 17 | Less Estimated Expenditures | | | | | | | | \$733,141.00 |
| 18 | Estimated Ending Balance 6/30/2024 | | | | | | | | \$0.00 |

COMMUNITY SCHOOLS ANALYSIS
2023-2024 FIRST INTERIM REPORT- COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240

| Line # | | Column A | Column B | Column C | Column D | Column E | Column F |
|--------|-----------------------------------------------------------------|-----------------------|-------------|---------------------|-------------|----------------------------------------|------------------------|
| | | <i>Statewide Avg.</i> | <i>TYPE</i> | <i>SJCOE Rate</i> | <i>TYPE</i> | <i>District Avg. District Transfer</i> | <i>Revenue</i> |
| | <i>Rates per ADA</i> | \$8,546.95 | "C" | \$11,542.96 | "A & B & D" | \$15,066.75 | |
| 1 | Community Schools LCFF | | 848.00 | \$9,788,430 | | | \$9,788,430.00 |
| 2 | <i>Sub-Total Community Schools LCFF</i> | | | <i>\$9,788,430</i> | | | <i>\$9,788,430.00</i> |
| 3 | one.Charter LCFF | | 240.00 | \$2,770,310 | | | \$2,770,310.00 |
| 4 | LCFF Contributions to Categorical Local Prog. - Remedial Progs. | | | | | | \$307,295.00 |
| 5 | LCFF Contributions to Categorical Local Prog. - Deferred Maint. | | | | | | \$114,688.00 |
| 6 | LCFF Contributions to Categorical Local Prog. - Textbooks, M&S | | | | | | \$109,527.00 |
| 7 | LCFF 2012/13 Hold Harmless Homeless | | | | | | \$191,381.00 |
| 8 | LCFF Community Schools | | | | | | \$1,662,608.00 |
| 9 | Total Community Schools LCFF | | | \$12,558,740 | | | \$14,944,239.00 |
| 10 | Community School Funding | | | | | | \$12,606,858.00 |
| 11 | EPA Entitlement | | | | | | \$2,337,381.00 |
| 12 | Community School (A/B) & (D) LCFF Transfer from District | | | | 185.00 | \$2,787,349 | \$2,787,349.00 |
| 13 | Transfer - one.Charter LCFF | | | | | | (\$2,770,310.00) |
| 14 | LCFF Contributions to Categorical Local Prog. - Deferred Maint. | | | | | | (\$114,688.00) |
| 15 | LCFF Contributions to Categorical Local Prog. - Textbooks, M&S | | | | | | (\$109,527.00) |
| 16 | Sub-Total Community Schools LCFF | | | | | | \$14,737,063.00 |
| 17 | LCFF Contribution to COSP | | | | | | \$1,808,000.00 |
| 18 | LCFF Contribution to CTE | | | | | | \$438,196.00 |
| 19 | CTE Revenues Calworks | | | | | | \$0.00 |
| 20 | Career Academy of Cosmetology (CAC) | | | | | | \$0.00 |
| 21 | CTE Culinary Arts | | | | | | \$6,000.00 |
| 22 | Discovery ChalleNGe Academy | | | | | | \$0.00 |
| 23 | Community School Miscellaneous Revenue | | | | | | \$20,000.00 |
| 24 | Beacon (Mental Health Dollars) | | | | | | \$150,000.00 |
| 25 | Probation Revenue | | | | | | \$14,334.00 |
| 26 | Contribution to COSP Special Education | | | | | | \$0.00 |
| 27 | Contribution to Print Shop | | | | | | (\$31,778.00) |
| 28 | Contribution to Food Service | | | | | | (\$399,587.00) |
| 29 | SJCOE GED Testing Center | | | | | | \$0.00 |
| 30 | Contribution to Federal Building | | | | | | (\$407,482.00) |
| 31 | Contribution From Deferred Maint. | | | | | | \$0.00 |
| 32 | Contribution to McKinney Homeless | | | | | | \$0.00 |
| 33 | Deferred Maintenance | | | | | | (\$135,571.00) |
| 34 | Prior Years Repayments | | | | | | \$0.00 |
| 35 | General Fund Contribution | | | | | | \$0.00 |
| 36 | COVID Mitigation Contribution | | | | | | \$0.00 |
| 37 | Total Estimated Revenue | | | | | | \$16,199,175.00 |
| 38 | Unaudited Beginning Balance 7/1/2023 | | | | | | \$5,504,400.31 |
| 39 | Total Estimated Resources | | | | | | \$21,703,575.31 |

| EXPENDITURES - Resource 0240 | | | |
|-------------------------------------|---------------------------------------------|-------------------|------------------------|
| Line # | Description | Mgmt Codes | Expenditures |
| 1 | Instructional Program - Community Schools | 3020 | \$8,878,574.00 |
| 2 | Direct Charges to Court | 3020 | \$1,170,755.00 |
| 3 | Interfund Transfer to Adult in Corrections | 3020 | \$0.00 |
| 4 | Community COSP CTE <i>Goal 3800</i> | 3021 | \$472,874.00 |
| 5 | Community COSP CTE | 3021 | \$99,259.00 |
| 6 | COSP Mental Health Services | 3022 | \$900,331.00 |
| 7 | Summer School | 3100 | \$0.00 |
| 8 | Hourly Program | 3101 | \$0.00 |
| 9 | one.Resource | 3110 | \$123,862.00 |
| 10 | TLC Transitional Learning Center | 3180 | \$0.00 |
| 11 | Probation Services | 3190 | \$922,163.00 |
| 12 | Instructional Administration | 3600 | \$274,060.00 |
| 13 | School Administration | 3610 | \$2,693,759.00 |
| 14 | Student Services Building | 3650 | \$196,142.00 |
| 15 | Human Resources Department | 3920 | \$10,212.00 |
| 16 | Student Services | 3922 | \$2,101,851.00 |
| 17 | Technology | 3923 | \$451,974.00 |
| 18 | CTE Administration | 3926 | \$625,331.00 |
| 19 | Discovery Youth ChalleNGe (National Guard) | 3927 | \$2,290,160.00 |
| 20 | CTE Revenues | 4001 | \$0.00 |
| 21 | Career Academy of Cosmetology (CAC) | 4003 | \$0.00 |
| 22 | CTE Culinary Arts | 4017 | \$181,043.00 |
| 23 | Total Community Schools Expenditures | | \$21,392,350.00 |
| 24 | Total Estimated Resources | | \$21,703,575.31 |
| 25 | Less Estimated Expenditures | | \$21,392,350.00 |
| 26 | Estimated Ending Balance 6/30/2024 | | \$311,225.31 |

**SPECIAL EDUCATION ANALYSIS
2023-2024 FIRST INTERIM FINANCIAL REPORT**

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

| | Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H | |
|--------|-----------------------------------------------------------------|----------------|------------|----------------------------------------|------------------------|-----------------------|------------------------|------------------------|-------------------------------------|
| Line # | SP ED COUNTY PROGRAM - AB602 | Resource Codes | Mgmt Codes | Unaudited Beginning Balance 07-01-2023 | Estimated Revenues | Contributions To/From | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2024 |
| 1 | County Taxes - Special Education | 6500 | 1000 | \$0.00 | \$5,154,801.00 | \$0.00 | \$5,154,801.00 | \$0.00 | \$5,154,801.00 |
| 2 | Federal Local Assistance Grant | 3310 | 1030 | \$0.00 | \$954,331.00 | \$0.00 | \$954,331.00 | \$954,331.00 | \$0.00 |
| 3 | Food Service | 5310 | 1690 | \$0.00 | \$175,987.00 | \$0.00 | \$175,987.00 | \$481,545.00 | (\$305,558.00) |
| 4 | District LCFF Transfer | 6500 | 1000 | \$0.00 | \$9,280,031.00 | \$0.00 | \$9,280,031.00 | \$0.00 | \$9,280,031.00 |
| 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 | Operations | 6500 | 1000 | \$0.00 | \$0.00 | (\$220,816.00) | (\$220,816.00) | \$0.00 | (\$220,816.00) |
| 10 | NPA Contracts | 6500 | 1019 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,443,500.00 | (\$2,443,500.00) |
| 11 | Special Day Class | 6500 | 1020 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31,126,382.00 | (\$31,126,382.00) |
| 12 | Special Ed Mid-Year Growth Start Up | 6500 | 1024 | \$0.00 | \$0.00 | \$1,906,988.00 | \$1,906,988.00 | \$1,906,988.00 | \$0.00 |
| 13 | Designated Instructional Services (Special Day Class) | 6500 | 1050 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,282,279.00 | (\$9,282,279.00) |
| 14 | Pupil Services | 6500 | 1500 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,319,356.00 | (\$1,319,356.00) |
| 15 | Instructional Administration | 6500 | 1600 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$943,334.00 | (\$943,334.00) |
| 16 | School Administration | 6500 | 1610 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,439,870.00 | (\$3,439,870.00) |
| 17 | Maintenance & Operations | 6500 | 1700 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,850,924.00 | (\$1,850,924.00) |
| 18 | Deferred Maintenance | 6500 | 1710 | \$0.00 | (\$231,269.00) | \$0.00 | (\$231,269.00) | \$0.00 | (\$231,269.00) |
| 19 | Designated Instructional Services (WorkAbility) | 6500 | 2050 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$282,609.00 | (\$282,609.00) |
| 20 | SDC Infants | 6510 | 1040 | \$0.00 | \$300,084.00 | \$0.00 | \$300,084.00 | \$300,084.00 | \$0.00 |
| 21 | SUBTOTAL SP ED COUNTY PROGRAM - AB602 | | | | \$15,663,560.00 | \$1,686,172.00 | \$17,349,732.00 | \$54,331,202.00 | (\$36,981,470.00) |
| 22 | Contribution to Food Service | 5310 | 1690 | \$0.00 | \$0.00 | \$305,558.00 | \$305,558.00 | \$0.00 | \$305,558.00 |
| 23 | Revenues - Unfunded Special Ed County Program | 6500 | 1000 | (\$0.50) | \$36,981,470.00 | (\$305,558.00) | \$36,675,911.50 | \$0.00 | \$36,675,911.50 |
| 24 | Contribution to Unfunded Special Ed County Program | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | TOTAL SP ED COUNTY PROGRAM - AB602 | | | (\$0.50) | \$52,645,030.00 | \$1,686,172.00 | \$54,331,201.50 | \$54,331,202.00 | (\$0.50) |
| 26 | Special Ed County Program Charter Decline Adjustment Reserve | 6500 | 1013 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 27 | Special Ed County Program Midyear Growth Reserve | 6500 | 1027 | \$249,002.13 | \$0.00 | \$0.00 | \$249,002.13 | \$0.00 | \$249,002.13 |
| 28 | Special Ed County Program Out of Home Care Contribution Reserve | 6500 | 1029 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 29 | Special Ed County Program Reserve | 6500 | 1090 | \$529,914.68 | \$45,673.00 | \$0.00 | \$575,587.68 | \$0.00 | \$575,587.68 |
| 30 | TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602 | | | \$778,916.81 | \$45,673.00 | \$0.00 | \$824,589.81 | \$0.00 | \$824,589.81 |
| 31 | TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602 | | | \$778,916.31 | \$52,690,703.00 | \$1,686,172.00 | \$55,155,791.31 | \$54,331,202.00 | \$824,589.31 |

\$54,376,875.00

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2023-2024 FIRST INTERIM FINANCIAL REPORT**

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

| Line # | Description | Column A | Column B | Column C | Column D | Column E | Column F | Column G |
|--------|--------------------------------------------------------------------------------|----------------|------------|----------------------------------------|------------------------|------------------------|------------------------|-------------------------------------|
| | | Resource Codes | Mgmt Codes | Unaudited Beginning Balance 07-01-2023 | Estimated Revenues | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2024 |
| 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 | \$12,282.00 | \$89,936.97 |
| 3 | Special Ed - Professional Development LCFF | 0000 | 1401 | \$6,437.89 | \$0.00 | \$6,437.89 | \$0.00 | \$6,437.89 |
| 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 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$0.00 |
| 6 | Special Ed - Local Solutions Grant | 0000 | 1805 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | Special Ed - Teacher Sign-on Bonus | 0000 | 1806 | \$0.00 | \$177,964.00 | \$177,964.00 | \$177,964.00 | \$0.00 |
| 8 | Special Ed - MAA #3 - Special Ed | 0000 | 7903 | \$908,196.28 | \$0.00 | \$908,196.28 | \$272,539.00 | \$635,657.28 |
| 9 | Special Ed - Deferred Maintenance | 0620 | 1711 | \$1,559,031.89 | \$348,117.00 | \$1,907,148.89 | \$1,100,000.00 | \$807,148.89 |
| 10 | Special Ed - Deferred Maintenance Technology | 0620 | 1712 | \$46,408.64 | \$11,602.00 | \$58,010.64 | \$0.00 | \$58,010.64 |
| 11 | Special Ed - Transportation - LCFF Contribution | 0724 | 1650 | \$0.00 | \$691,123.00 | \$691,123.00 | \$0.00 | \$691,123.00 |
| 12 | Special Ed - Transportation Excess Costs to Districts | 0724 | 1650 | \$0.00 | \$6,110,809.00 | \$6,110,809.00 | \$6,801,932.00 | (\$691,123.00) |
| 13 | Special Ed - Unrestricted Lottery | 1100 | 1025 | \$253,650.65 | \$70,592.00 | \$324,242.65 | \$54,749.00 | \$269,493.65 |
| 14 | Special Ed - ESSA CSI Title I 21/22 | 3182 | 1350 | \$0.00 | \$9,028.00 | \$9,028.00 | \$9,028.00 | \$0.00 |
| 15 | Special Ed - Elementary and Secondary School Emergency Relief III | 3213 | 1361 | \$0.00 | \$74,108.00 | \$74,108.00 | \$74,108.00 | \$0.00 |
| 16 | Special Ed - Preschool Local Entitlements | 3310 | 1100 | \$0.00 | \$385,080.00 | \$385,080.00 | \$385,080.00 | \$0.00 |
| 17 | Special Ed - Federal Preschool Grant | 3315 | 2100 | \$0.00 | \$84,189.00 | \$84,189.00 | \$84,189.00 | \$0.00 |
| 18 | Special Ed - Early Intervention Part C | 3385 | 1110 | \$0.00 | \$91,558.00 | \$91,558.00 | \$91,558.00 | \$0.00 |
| 19 | Special Ed - Title III English Learner Student Program 22/23 | 4203 | 1351 | \$0.00 | \$30,600.00 | \$30,600.00 | \$30,600.00 | \$0.00 |
| 20 | Special Ed - Title III English Learner Student Program 21/22 | 4203 | 1357 | \$0.00 | \$16,145.00 | \$16,145.00 | \$16,145.00 | \$0.00 |
| 21 | Special Ed - Title III English Learner Student Program 23/24 | 4203 | 1371 | \$0.00 | \$25,265.00 | \$25,265.00 | \$25,265.00 | \$0.00 |
| 22 | Special Ed - Educator Effectiveness | 6266 | 1459 | \$674,318.27 | \$0.00 | \$674,318.27 | \$251,419.00 | \$422,899.27 |
| 23 | Special Ed - Restricted Lottery | 6300 | 1026 | \$391,205.05 | \$63,202.00 | \$454,407.05 | \$102,553.00 | \$351,854.05 |
| 24 | Special Ed - Reserve Distribution to Districts | 6500 | 1014 | \$6,947,391.46 | \$0.00 | \$6,947,391.46 | \$5,000,000.00 | \$1,947,391.46 |
| 25 | Special Ed - Learning Recovery Support | 6537 | 1424 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 26 | Special Ed - Mental Health Related Services | 6500 | 1327 | \$0.00 | \$2,186,955.00 | \$2,186,955.00 | \$2,186,955.00 | \$0.00 |
| 27 | Special Ed - DIS Contract Services BCBA | 6500 | 1807 | \$0.00 | \$52,080.00 | \$52,080.00 | \$45,695.00 | \$6,385.00 |
| 28 | Special Ed - Infant Discretionary | 6515 | 1112 | \$0.00 | \$12,937.00 | \$12,937.00 | \$12,937.00 | \$0.00 |
| 29 | Special Ed - Expanded Learning Opportunity Grant (State) 10% Paraprofessionals | 7426 | 1358 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 30 | Special Ed - Ethnic Studies Block Grant | 7810 | 1367 | \$5,062.00 | \$0.00 | \$5,062.00 | \$0.00 | \$5,062.00 |
| 31 | SPED CalHOPE SEL (Social Emotional Learning) | 9010 | 1368 | \$0.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 |
| 32 | Special Ed - Operations | 9010 | 1701 | \$0.00 | \$220,816.00 | \$220,816.00 | \$220,816.00 | \$0.00 |
| 33 | Special Ed - Medi-Cal Billing Option | 9010 | 6510 | \$1,437,996.10 | \$221,129.00 | \$1,659,125.10 | \$214,235.00 | \$1,444,890.10 |
| 34 | TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS | | | \$12,356,451.67 | \$10,953,299.00 | \$23,309,750.67 | \$17,240,049.00 | \$6,069,701.67 |

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2023-2024 FIRST INTERIM FINANCIAL REPORT**

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

| Line # | Description | Column A | Column B | Column C | Column D | Column E | Column F | Column G |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------|------------|----------------------------------------|------------------------|------------------------|------------------------|-------------------------------------|
| | | Resource Codes | Mgmt Codes | Unaudited Beginning Balance 07-01-2023 | Estimated Revenues | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2024 |
| 35 | SELPA RESTRICTED BUDGETS | | | | | | | |
| 36 | SELPA - Young Adult Recycling | 0000 | 2205 | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 37 | SELPA - Workability Fundraising | 0000 | 2206 | \$1,396.88 | \$2,095.00 | \$3,491.88 | \$2,095.00 | \$1,396.88 |
| 38 | SELPA - MAA #8 - SELPA 10% | 0000 | 7908 | \$119,104.30 | \$0.00 | \$119,104.30 | \$19,272.00 | \$99,832.30 |
| 39 | SELPA - Federal Preschool Grant - Program Specialist | 3315 | 2140 | \$0.00 | \$24,665.00 | \$24,665.00 | \$24,665.00 | \$0.00 |
| 40 | SELPA - Preschool Staff Development | 3345 | 2120 | \$0.00 | \$3,734.00 | \$3,734.00 | \$3,734.00 | \$0.00 |
| 41 | SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21 | 3395 | 2220 | \$0.00 | \$14,507.00 | \$14,507.00 | \$14,507.00 | \$0.00 |
| 42 | SELPA - Low Incidence - Equipment/Supplies | 6500 | 2010 | \$2,044,677.13 | \$1,279,959.00 | \$3,324,636.13 | \$1,133,985.00 | \$2,190,651.13 |
| 43 | SELPA - Out of Home Care | 6500 | 2030 | \$4,655,148.33 | (\$259,906.00) | \$4,395,242.33 | \$1,059,467.00 | \$3,335,775.33 |
| 44 | SELPA - Regionalized Services | 6500 | 2060 | \$1,384,667.53 | \$539,446.00 | \$1,924,113.53 | \$478,970.00 | \$1,445,143.53 |
| 45 | SELPA - Program Specialist | 6500 | 2070 | \$1,502,710.15 | \$809,170.00 | \$2,311,880.15 | \$665,920.00 | \$1,645,960.15 |
| 46 | SELPA - Personnel Development | 6500 | 2110 | \$0.00 | \$7,164.00 | \$7,164.00 | \$7,164.00 | \$0.00 |
| 47 | SELPA - Mental Health | 6500 | 2327 | \$0.00 | \$816,086.00 | \$816,086.00 | \$816,086.00 | \$0.00 |
| 48 | SELPA - Psych Services - Contracted | 6500 | 2500 | \$200,470.48 | \$517,737.00 | \$718,207.48 | \$517,229.00 | \$200,978.48 |
| 49 | SELPA - Workability I | 6520 | 2200 | \$0.00 | \$294,615.00 | \$294,615.00 | \$294,615.00 | \$0.00 |
| 50 | SELPA - Dispute Prevention & Dispute Resolution | 6536 | 2224 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 51 | SELPA - Mental Health Services Prop 98 | 6546 | 2326 | \$0.00 | \$1,690,796.00 | \$1,690,796.00 | \$0.00 | \$1,690,796.00 |
| 52 | SELPA - Inservice Administration Budget | 9010 | 2160 | \$37,633.91 | \$15,000.00 | \$52,633.91 | \$22,797.00 | \$29,836.91 |
| 53 | SELPA - 504 Trainings | 9010 | 2162 | \$11,842.05 | \$0.00 | \$11,842.05 | \$0.00 | \$11,842.05 |
| 54 | SELPA - Positive Environment Network of Trainers (PENT) | 9010 | 2166 | \$26,499.21 | \$23,100.00 | \$49,599.21 | \$23,100.00 | \$26,499.21 |
| 55 | SELPA - LSH Winter Symposium | 9010 | 2170 | \$81,437.81 | \$18,629.00 | \$100,066.81 | \$18,629.00 | \$81,437.81 |
| 56 | SELPA - Autism Forum | 9010 | 2175 | \$5,352.17 | \$3,100.00 | \$8,452.17 | \$3,100.00 | \$5,352.17 |
| 57 | SELPA - Junior League San Joaquin County | 9010 | 2207 | \$101.59 | \$0.00 | \$101.59 | \$0.00 | \$101.59 |
| 58 | TOTAL SELPA RESTRICTED BUDGETS | | | \$10,071,041.54 | \$5,801,897.00 | \$15,872,938.54 | \$5,107,335.00 | \$10,765,603.54 |
| 59 | TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS | | | \$22,427,493.21 | \$16,755,196.00 | \$39,182,689.21 | \$22,347,384.00 | \$16,835,305.21 |
| 60 | TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS | | | \$23,206,409.52 | \$71,132,071.00 | \$94,338,480.52 | \$76,678,586.00 | \$17,659,894.52 |
| 61 | SJCOE COSP ~ Mental Health Services | 6546 | 3215 | \$98,941.23 | \$154,306.00 | \$253,247.23 | \$154,306.00 | \$98,941.23 |
| 62 | SJCOE Venture Academy ~ Mental Health Services | 6546 | 3216 | \$77,140.08 | \$132,783.00 | \$209,923.08 | \$138,898.00 | \$71,025.08 |
| 63 | TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS | | | \$176,081.31 | \$287,089.00 | \$463,170.31 | \$293,204.00 | \$169,966.31 |
| 64 | TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH | | | \$23,382,490.83 | \$71,419,160.00 | \$94,801,650.83 | \$76,971,790.00 | \$17,829,860.83 |

**SPECIAL EDUCATION ANALYSIS PASS THRU
2023-2024 FIRST INTERIM FINANCIAL REPORT**

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

| Line # | Description | Column A Resource Codes | Column B Mgmt Codes | Column C Unaudited Beginning Balance 07-01-2023 | Column D Estimated Revenues | Column E Total Resources | Column F Estimated Expenditures | Column G Estimated Ending Balance 06-30-2024 |
|--------|------------------------------------------------------------------------------------------------|----------------------------|------------------------|----------------------------------------------------------|--------------------------------|-----------------------------|------------------------------------|-------------------------------------------------------|
| | SPECIAL EDUCATION PASS THRU - FUND 10 | | | | | | | |
| 1 | American Rescue Plan - Local Assistance Entitlement -SJCOE Spec Ed, COSP, Venture - Prior Year | 3305 | 0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | American Rescue Plan - Local Assistance Entitlement - Districts | 3305 | 0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3 | America Rescue Plan - Federal Preschool Entitlement (SJCOE/Districts) - Prior Year | 3308 | 0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4 | Local Assistance Grant - SJCOE Spec Ed, COSP, Venture | 3310 | 0000 | \$0.00 | \$1,725,887.00 | \$1,725,887.00 | \$1,725,887.00 | \$0.00 |
| 5 | Local Assistance Grant - Districts | 3310 | 0000 | \$0.00 | \$11,132,461.00 | \$11,132,461.00 | \$11,132,461.00 | \$0.00 |
| 6 | Local Assistance Grant - Districts - Prior Year | 3310 | 0000 | \$0.00 | \$1,242,652.00 | \$1,242,652.00 | \$1,242,652.00 | \$0.00 |
| 7 | Federal Preschool Grant (SJCOE/Districts) | 3315 | 0000 | \$0.00 | \$306,211.00 | \$306,211.00 | \$306,211.00 | \$0.00 |
| 8 | Federal Preschool Grant (SJCOE/Districts) - Prior Year | 3315 | 0000 | \$0.00 | \$10,711.00 | \$10,711.00 | \$10,711.00 | \$0.00 |
| 9 | AB602 District Revenue | 6500 | 1000 | \$0.00 | \$20,507,099.00 | \$20,507,099.00 | \$20,507,099.00 | \$0.00 |
| 10 | Revenues - Unfunded Special Ed County Program | 6500 | 1000 | \$0.00 | \$36,981,470.00 | \$36,981,470.00 | \$36,981,470.00 | \$0.00 |
| 11 | Special Ed County Program Reserve | 6500 | 1000 | \$0.00 | \$45,673.00 | \$45,673.00 | \$45,673.00 | \$0.00 |
| 12 | Special Ed County Program Charter Decline Adjustment Reserve | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 | Prior Year AB602 District Revenue | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 14 | Special Ed County Program Mid-Year Growth Reserve | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 15 | Personnel Development (SJCOE/Districts) | 6500 | 2110 | \$0.00 | \$24,534.00 | \$24,534.00 | \$24,534.00 | \$0.00 |
| 16 | Mental Health Services (SJCOE/Districts) | 6546 | 0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 17 | TOTAL SPECIAL EDUCATION PASS THRU - FUND 10 | | | \$0.00 | \$71,976,698.00 | \$71,976,698.00 | \$71,976,698.00 | \$0.00 |

San Joaquin County SELPA

2023-24

AB602 SELPA Funding Documents

First Interim AB602

| <u>Description</u> | <u>Page #</u> |
|------------------------------------------------------------------------------------|---------------|
| 2023-24 Assumptions | 1 |
| SJCOE SELPA Comparison of Funding Models | 2-3 |
| 2023-24 SJCOE Special Education County Program Revenues/Expenditures | 4 |
| 2023-24 SELPA Funding Factor | 5 |
| 2023-24 State Aid Entitlements by District | 6 |
| 2023-24 SELPA Reconciliation to the Special Education Funding Exhibit Calculations | 7-8 |
| SELPA ADA Information - Multi-Years | 9 |
| 2023-24 SJCOE Special Education County Program Budget | 10 |
| Special Ed County Program Reserves - Multi-Years | 11 |

San Joaquin County SELPA

2023-24

First Interim AB602

Assumptions

Revenue

2023-24 COLA ~ 8.22% COLA

2023-24 Updated Projected ADA ~ PER DISTRICT greater of CY, PY, PPY

2023-24 Updated AB602 Calculations

2023-24 District LCFF Transfer based on LCFF per ADA methodology

2023-24 Special Education Taxes based on Current Year

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

5 Growth Proposals Approved

Salaries ~ Step & Column Increase 8% on and \$4,000 one-time Payment

Indirect cost rate ~ 9.42%

Other

SJCOE SELPA Comparison of Funding Models

| Col A | Col B | Col C 2023-24 | Col D 2023-24 | Col E Differences | |
|--------|-------------------------------------------------------------------|---------------------------------------|---------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line # | Description | First Interim AB602 | Budget AB602 | Col C - D | Differences explanations |
| 1. | SELPA Revenue Estimates | | | | |
| 2. | Current Year Base Entitlement | \$ 62,713,577 | \$ 62,219,425 | \$ 494,152 | Increase in ADA based on First Interim Projections |
| 3. | Less Special Ed Taxes | \$ (5,154,801) | \$ (5,091,470) | \$ (63,331) | |
| 4. | Subtotal State Aid | \$ 57,558,776 | \$ 57,127,955 | \$ 430,821 | |
| 5. | Total SELPA Revenues Estimated | \$ 62,713,577 | \$ 62,219,425 | \$ 494,152 | |
| 6. | Special Ed County Program Budget | | | | |
| 7. | Total Special Ed County Program Revenues | \$ 17,349,732 | \$ 15,583,479 | \$ 1,766,253 | OOHC Contribution for Growth, Increase in Taxes, Contribution to SPED Maintenance budget, Increase in Infant Grant 5 Growth Class costs were added, additional 3% on Schedule Salary settlement plus one time payment, reduction due to SPED maintenance adjustment |
| 8. | Total Special Ed County Program Expenditures | \$ (54,331,202) | \$ (49,366,357) | \$ (4,964,845) | |
| 9. | Net Special Ed County Program - Unfunded Costs | \$ (36,981,470) | \$ (33,782,878) | \$ (3,198,592) | |
| 10. | SELPA Funding Factor Determination | | | | |
| 11. | Total Estimated SELPA State Aid Revenues | \$ 57,558,776 | \$ 57,127,955 | \$ 430,821 | Change due to details above |
| 12. | Less Staff Development Grant (Old Res. 6535) | \$ (24,534) | \$ (24,534) | \$ - | |
| 13. | Subtotal of SELPA Revenues | \$ 57,534,242 | \$ 57,103,421 | \$ 430,821 | |
| 14. | Total Unfunded Special Ed County Program Costs | \$ (36,981,470) | \$ (33,782,878) | \$ (3,198,592) | |
| 15. | Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 16. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 17. | Use of OOHC Contribution Reserve | \$ - | \$ - | \$ - | |
| 18. | Replenish Midyear Class Reserve | \$ - | \$ - | \$ - | |
| 19. | Replenish Special Ed County Program Reserves to 1% Level | \$ (45,673) | \$ (119,256) | \$ 73,583 | |
| 20. | SELPA State Aid Revenues Available-Districts | \$ 20,507,099 | \$ 23,201,287 | \$ (2,694,188) | |
| 21. | SELPA Proration Factor | 0.3564329395 | 0.4063029254 | (0.04986999) | |
| 22. | Total Special Education (State Aid & Special Ed Taxes) | 2023-24 | 2023-24 | Differences | |
| 23. | LEA Funding | Total SELPA Revenues Estimated | Total SELPA Revenues Estimated | Col C - D | |
| 24. | Banta | \$ 822,151 | \$ 923,728 | \$ (101,577) | |
| 25. | Escalon | \$ 864,357 | \$ 953,211 | \$ (88,854) | |
| 26. | Jefferson | \$ 804,590 | \$ 883,952 | \$ (79,362) | |
| 27. | Lammersville | \$ 2,190,071 | \$ 2,442,586 | \$ (252,515) | |
| 28. | Lincoln | \$ 2,377,139 | \$ 2,710,144 | \$ (333,005) | |
| 29. | Linden | \$ 642,147 | \$ 732,103 | \$ (89,956) | |
| 30. | Manteca | \$ 6,907,119 | \$ 7,831,239 | \$ (924,120) | |
| 31. | New Jerusalem | \$ 6,264 | \$ 7,142 | \$ (878) | |
| 32. | Ripon | \$ 927,965 | \$ 1,054,102 | \$ (126,137) | |
| 33. | Tracy | \$ 3,791,098 | \$ 4,322,180 | \$ (531,082) | |
| 34. | SJCOE-Other Programs (COSP/Venture) | \$ 1,174,198 | \$ 1,340,900 | \$ (166,702) | |
| 35. | Subtotal LEA Funding | \$ 20,507,099 | \$ 23,201,287 | \$ (2,694,188) | If expenditure fall out materializes in 23-24 as in prior years, the amount to Districts will increase. |
| 36. | SJCOE - Special Ed County Program | \$ 36,981,470 | \$ 33,782,878 | \$ 3,198,592 | |
| 37. | Special Ed County Program Reserve | \$ - | \$ - | \$ - | |
| 38. | Staff Development Grant (Old Res. 6535) | \$ 24,534 | \$ 24,534 | \$ - | |
| 39. | Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 40. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 41. | Use of OOHC Contribution Reserve | \$ - | \$ - | \$ - | |
| 42. | Replenish Midyear Class Reserve | \$ - | \$ - | \$ - | |
| 43. | Replenish Special Ed County Program Reserves to 1% Level | \$ 45,673 | \$ 119,256 | \$ (73,583) | |
| 44. | SJCOE Special Ed Taxes | \$ 5,154,801 | \$ 5,091,470 | \$ 63,331 | |
| 45. | Total SELPA Revenues | \$ 62,713,577 | \$ 62,219,425 | \$ 494,152 | |

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 2023-24 | Col D 2022-23 | Col E Differences | |
|--------|-------------------------------------------------------------------|---------------------------------------|---------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line # | Description | First Interim AB602 | Annual Accrual Aug 2023 AB602 | Col C - D | Differences explanations |
| 1. | SELPA Revenue Estimates | | | | |
| 2. | Current Year Base Entitlement | \$ 62,713,577 | \$ 58,135,883 | \$ 4,577,694 | Increase in base rate by COLA of 8.22% and increase in ADA |
| 3. | Less Special Ed Taxes | \$ (5,154,801) | \$ (5,144,415) | \$ (10,386) | |
| 4. | Subtotal State Aid | \$ 57,558,776 | \$ 52,991,468 | \$ 4,567,308 | |
| 5. | Total SELPA Revenues Estimated | \$ 62,713,577 | \$ 58,135,883 | \$ 4,577,694 | |
| 6. | Special Ed County Program Budget | | | | |
| 7. | Total Special Ed County Program Revenues | \$ 17,349,732 | \$ 16,497,167 | \$ 852,565 | OOHC Contribution for Growth Classes, Reduced by AB 130 contribution, Reduction due to PY LCFF adjustment and inc in Infant grant Change due to 22-23 vacancy fallout added back and Step and column adjustments added to 23-24 for budgeting purposes. On and Off salary adjustments. 5 new 23-24 growth class expenses added. |
| 8. | Total Special Ed County Program Expenditures | \$ (54,331,202) | \$ (42,210,280) | \$ (12,120,922) | |
| 9. | Net Special Ed County Program - Unfunded Costs | \$ (36,981,470) | \$ (25,713,113) | \$ (11,268,357) | |
| 10. | SELPA Funding Factor Determination | | | | |
| 11. | Total Estimated SELPA State Aid Revenues | \$ 57,558,776 | \$ 52,991,468 | \$ 4,567,308 | change due to details above |
| 12. | Less Staff Development Grant (Old Res. 6535) | \$ (24,534) | \$ (24,534) | \$ - | |
| 13. | Subtotal of SELPA Revenues | \$ 57,534,242 | \$ 52,966,934 | \$ 4,567,308 | |
| 14. | Total Unfunded Special Ed County Program Costs | \$ (36,981,470) | \$ (25,713,113) | \$ (11,268,357) | |
| 15. | Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 16. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 17. | Use of OOHC Contribution Reserve | \$ - | \$ - | \$ - | |
| 18. | Replenish Midyear Class Reserve | \$ - | \$ - | \$ - | |
| 19. | Replenish Special Ed County Program Reserves to 1% Level | \$ (45,673) | \$ (77,892) | \$ 32,219 | |
| 20. | SELPA State Aid Revenues Available-Districts | \$ 20,507,099 | \$ 27,175,929 | \$ (6,668,830) | |
| 21. | SELPA Proration Factor | 0.3564329395 | 0.5130734779 | (0.1566405) | |
| 22. | Total Special Education (State Aid & Special Ed Taxes) | 2023-24 | 2022-23 | Differences | |
| 23. | LEA Funding | Total SELPA Revenues Estimated | Total SELPA Revenues Estimated | Col C - D | |
| 24. | Banta | \$ 822,151 | \$ 951,592 | \$ (129,441) | If expenditure fall out materializes in 23-24 as in prior years, the amount to Districts will increase. |
| 25. | Escalon | \$ 864,357 | \$ 1,133,272 | \$ (268,915) | |
| 26. | Jefferson | \$ 804,590 | \$ 972,308 | \$ (167,718) | |
| 27. | Lammersville | \$ 2,190,071 | \$ 2,782,041 | \$ (591,970) | |
| 28. | Lincoln | \$ 2,377,139 | \$ 3,436,931 | \$ (1,059,792) | |
| 29. | Linden | \$ 642,147 | \$ 869,030 | \$ (226,883) | |
| 30. | Manteca | \$ 6,907,119 | \$ 8,778,369 | \$ (1,871,250) | |
| 31. | New Jerusalem | \$ 6,264 | \$ 9,244 | \$ (2,980) | |
| 32. | Ripon | \$ 927,965 | \$ 1,265,663 | \$ (337,698) | |
| 33. | Tracy | \$ 3,791,098 | \$ 5,388,169 | \$ (1,597,071) | |
| 34. | SJCOE-Other Programs (COSP/Venture) | \$ 1,174,198 | \$ 1,589,310 | \$ (415,112) | |
| 35. | Subtotal LEA Funding | \$ 20,507,099 | \$ 27,175,929 | \$ (6,668,830) | |
| 36. | SJCOE - Special Ed County Program | \$ 36,981,470 | \$ 25,713,113 | \$ 11,268,357 | |
| 37. | Special Ed County Program Reserve | \$ - | \$ - | \$ - | |
| 38. | Staff Development Grant (Old Res. 6535) | \$ 24,534 | \$ 24,534 | \$ - | |
| 39. | Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 40. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - | |
| 41. | Use of OOHC Contribution Reserve | \$ - | \$ - | \$ - | |
| 42. | Replenish Midyear Class Reserve | \$ - | \$ - | \$ - | |
| 43. | Replenish Special Ed County Program Reserves to 1% Level | \$ 45,673 | \$ 77,892 | \$ (32,219) | |
| 44. | SJCOE Special Ed Taxes | \$ 5,154,801 | \$ 5,144,415 | \$ 10,386 | |
| 45. | Total SELPA Revenues | \$ 62,713,577 | \$ 58,135,883 | \$ 4,577,694 | |

2023-24 SJCOE Special Education County Program ~ By Reporting Period

| Col A | Col B | Col C SJCOE | Col D SJCOE | Col E SJCOE | Col F Difference |
|--------|-----------------------------------------------------------------|-----------------------------|----------------------|-------------------------|---------------------|
| Line # | Description ~ Object Code | Prelim Budget 2023 AB602 | Budget AB602 | First Interim AB602 | Col E-D Col E-D |
| 1 | County Taxes - Special Education | \$ 4,840,874 | \$ 5,091,470 | \$ 5,154,801.00 | \$ 63,331 |
| | Federal Local Assistance Grant - ARP | | | | \$ - |
| 2 | Federal Local Assistance Grant | \$ 887,671 | \$ 954,331 | \$ 954,331.00 | \$ - |
| 3 | District's LCFF Transfer | \$ 7,216,718 | \$ 9,280,031 | \$ 9,280,031.00 | \$ - |
| 4 | Mental Health & District Rentals/SDC | \$ 54,595 | \$ 29,595 | \$ 29,595.00 | \$ - |
| 5 | Food Service | \$ 36,600 | \$ 175,987 | \$ 175,987.00 | \$ - |
| 6 | SDC Infant (Form I-50 Funding) | \$ 283,162 | \$ 283,334 | \$ 300,084.00 | \$ 16,750 |
| 7 | Transfers Out | \$ (185,217) | \$ (231,269) | \$ (452,085.00) | \$ (220,816) |
| 8 | OOHC Contribution | \$ - | \$ - | \$ 1,906,988.00 | \$ 1,906,988 |
| 8 | Total Estimated Special Ed County Program Revenues | \$ 13,134,403 | \$ 15,583,479 | \$ 17,349,732.00 | \$ 1,766,253 |
| 9 | Teachers Salaries ~ 11xx | \$ 11,424,414 | \$ 11,395,161 | \$ 12,285,960.00 | \$ 890,799 |
| 10 | Certificated Pupil Support Salaries ~ 12xx | \$ 1,350,052 | \$ 1,226,482 | \$ 1,365,442.00 | \$ 138,960 |
| 11 | Certificated Supervisors & Admin Salaries ~ 13xx/19xx | \$ 1,757,013 | \$ 1,625,019 | \$ 1,673,350.00 | \$ 48,331 |
| 12 | Instructional Aides Salaries ~ 21xx | \$ 9,247,515 | \$ 9,067,251 | \$ 10,357,729.00 | \$ 1,290,478 |
| 13 | Classified Support Salaries - M/O ~ 22xx | \$ 315,416 | \$ 315,414 | \$ 239,817.00 | \$ (75,597) |
| 14 | Supv & Admin Salaries ~ 23xx | \$ 29,509 | \$ 29,509 | \$ 31,433.00 | \$ 1,924 |
| 15 | Clerical & Office Salaries ~ 24xx | \$ 722,452 | \$ 629,064 | \$ 722,042.00 | \$ 92,978 |
| 16 | Other Classified Salaries - LVN's ~ 29xx | \$ 3,727,301 | \$ 2,942,563 | \$ 3,285,432.00 | \$ 342,869 |
| 17 | Employee Benefits ~ 3xxx | \$ 11,729,374 | \$ 11,429,849 | \$ 12,556,879.00 | \$ 1,127,030 |
| 18 | Materials & Supplies ~ 4xxx | \$ 379,184 | \$ 372,264 | \$ 453,819.00 | \$ 81,555 |
| 19 | Travel & Conference ~52xx | \$ 209,753 | \$ 212,500 | \$ 233,660.00 | \$ 21,160 |
| 20 | Dues & Memberships ~ 53xx | \$ 12,152 | \$ 12,385 | \$ 12,385.00 | \$ - |
| 21 | Insurance ~ 54xx | \$ 125,258 | \$ 142,453 | \$ 142,129.00 | \$ (324) |
| 22 | Operations & Housekeeping Services ~ 55xx | \$ 278,922 | \$ 278,922 | \$ 278,922.00 | \$ - |
| 23 | Rentals, Leases & Repair ~ 56xx | \$ 1,038,271 | \$ 1,007,456 | \$ 1,049,906.00 | \$ 42,450 |
| 24 | Direct Costs for Inter-Program Services ~ 57xx | \$ 95,000 | \$ 95,000 | \$ 95,000.00 | \$ - |
| 25 | Other Services & Operating Expenses ~ 58xx | \$ 1,816,380 | \$ 1,936,380 | \$ 2,457,797.00 | \$ 521,417 |
| 26 | Subagreements for Services ~ 51xx | \$ 1,943,500 | \$ 1,943,500 | \$ 1,943,500.00 | \$ - |
| 27 | EIBT Contracts ~ 51xx | \$ 500,000 | \$ 500,000 | \$ 500,000.00 | \$ - |
| 28 | Communications ~ 59xx | \$ 117,365 | \$ 117,365 | \$ 117,379.00 | \$ 14 |
| 29 | Site & Improvement of Sites ~ 61xx | \$ - | \$ - | \$ - | \$ - |
| 30 | Building & Improvement of Buildings ~ 62xx | \$ - | \$ - | \$ - | \$ - |
| 31 | Equipment/Equipment Replacement ~ 64xx/65xx | \$ - | \$ - | \$ 16,404.00 | \$ 16,404 |
| 32 | Other SELPA's - Transfers Out ~ 71xx | \$ - | \$ - | \$ - | \$ - |
| 33 | Other Transfers ~ 72xx | \$ - | \$ - | \$ - | \$ - |
| 34 | Direct Support/Indirect ~ 73xx | \$ 4,180,157 | \$ 4,016,973 | \$ 4,441,241.00 | \$ 424,268 |
| 35 | Debt Service ~ 74xx | \$ 68,639 | \$ 70,847 | \$ 70,976.00 | \$ 129 |
| 36 | Total Estimated Special Ed County Program Expenditures | \$ 51,067,627 | \$ 49,366,357 | \$ 54,331,202.00 | \$ 4,964,845 |
| 37 | Total Estimated Unfunded Special Ed County Program Costs | \$ 37,933,224 | \$ 33,782,878 | \$ 36,981,470.00 | \$ 3,198,592 |
| 38 | Funding Factor | 0.3265845052 | 0.4063029254 | 0.3564329395 | (0.04987) |

2023-24 SELPA Funding Factor

| <u>SELPA Revenues</u> | | |
|-----------------------|--------------------------------------------------------------------------------|----------------------|
| 1. | Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate) | \$ 62,713,577 |
| 2. | Less Current Year Estimated Special Education Property Taxes | \$ (5,154,801) |
| 3. | Total Current year Estimated State Aid SELPA Revenues | \$ 57,558,776 |
| | | |
| 4. | State Funding Exhibit (SJCOE) | \$ 57,558,776 |
| 5. | Difference | \$ - |

| <u>Funding Factor</u> | | Special Ed County Program Reserves | Midyear Growth Class Reserve | OOHC Contribution Reserve | Charter Decline Adj. Reserve |
|-----------------------|--------------------------------------------------------------------------|---------------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 6. | Total Estimated SELPA Revenues | \$ 57,558,776 | | | |
| 7. | Reserves Beginning Balance | \$ 529,914.68 | \$ 249,002.13 | \$ - | \$ - |
| 8. | Less Staff Development Grant (Old Res. 6535) | \$ (24,534) | | | |
| 9. | Subtotal of SELPA Revenues | \$ 57,534,242 | | | |
| 10. | Total Unfunded Special Ed County Program Costs | \$ (36,981,470) | \$ - | | |
| 11. | Charter Decline Adjustment Reserve | \$ - | | | \$ - |
| 12. | Use of Charter Decline Adjustment Reserve | | | | |
| 13. | Use of OOHC Contribution Reserve | \$ - | | \$ - | |
| 14. | Replenish Midyear Class Reserve | \$ - | \$ - | | |
| 15. | Prior Year Adjustments | | | | |
| 16. | Replenish Special Ed County Program Reserves to 1% Level | \$ (45,673) | \$ 45,673 | | |
| 17. | Balance of SELPA Revenues Available for Distribution to Districts | \$ 20,507,099 | \$ 575,587.68 | \$ 249,002.13 | \$ - |
| 18. | SELPA Funding Factor | <u>0.3564329395</u> | | | |

| | | | | | | |
|-------|--------------|-----------|----|-----------|-----|-----|
| Check | \$57,558,776 | \$575,588 | 1% | \$249,002 | \$0 | \$0 |
| | \$0 | \$0 | | \$0 | \$0 | \$0 |

2023-24 State Aid Entitlements by District

| Col A Line # | Col B District | Col C 2023-24 FUNDED SELPA ADA* | Col D 2023-24 Entitlements after Proration | Col E 2023-24 Adjusted Entitlement 0.3564329395 |
|-----------------|----------------------------------------------------------|----------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------|
| | | 70,670.83 | \$ 822,765.43 | \$ 293,260.70 |
| 1. | Banta | 2,803.48 | \$ 2,306,606 | \$ 822,151 |
| 2. | Escalon | 2,947.40 | \$ 2,425,019 | \$ 864,357 |
| 3. | Jefferson | 2,743.60 | \$ 2,257,339 | \$ 804,590 |
| 4. | Lammersville | 7,468.00 | \$ 6,144,412 | \$ 2,190,071 |
| 5. | Lincoln | 8,105.89 | \$ 6,669,246 | \$ 2,377,139 |
| 6. | Linden | 2,189.68 | \$ 1,801,593 | \$ 642,147 |
| 7. | Manteca | 23,552.83 | \$ 19,378,454 | \$ 6,907,119 |
| 8. | New Jerusalem | 21.36 | \$ 17,574 | \$ 6,264 |
| 9. | Ripon | 3,164.30 | \$ 2,603,477 | \$ 927,965 |
| 10. | Tracy | 12,927.40 | \$ 10,636,219 | \$ 3,791,098 |
| 11. | SJCOE-Other Programs (COSP/Venture) | 4,003.94 | \$ 3,294,303.0 | \$ 1,174,198 |
| 12. | Subtotal LEAs | 69,927.88 | \$ 57,534,242 | \$ 20,507,099 |
| 13. | SJCOE-Special Ed County Program | 742.95 | | \$ 36,981,470 |
| 14. | Special Ed County Program Reserve | | | \$ - |
| 15. | Staff Development Grant (Old Res. 6535) | | \$ 24,534 | \$ 24,534 |
| 16. | Charter Decline Adjustment Reserve | 0.00 | \$ - | \$ - |
| 17. | Use of Charter Decline Adjustment Reserve | | | \$ - |
| 18. | Use of OOH Contribution Reserve | | | \$ - |
| 19. | Replenish Midyear Class Reserve | | | \$ - |
| 20. | Replenish Special Ed County Program Reserves to 1% Level | | | \$ 45,673 |
| 21. | Totals | 70,670.83 | \$ 57,558,776 | \$57,558,776 |
| 22. | State Funding Exhibit | 70,670.83 | \$ 57,558,776.00 | \$ 57,558,776 |
| 23. | Difference | - | \$0 | \$0 |

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

| | | 2023-24 First Interim AB602 | 2023-24 May Budget AB602 | Difference |
|------------------------------------------------------------------------------------------|------|--------------------------------|-----------------------------|---------------|
| ADA and STATEWIDE TARGET and COLA RATES | | | | |
| SELPA Total ADA | A-1 | 70,670.83 | 70,113.98 | 556.85 |
| Prior Year SELPA Total ADA | A-2 | 65,554.22 | 65,554.22 | - |
| Prior Prior Year SELPA Total ADA | A-3 | 68,772.01 | 68,772.01 | - |
| PY Funded ADA (Greater of A-2 or A-3) | A-4 | 68,772.01 | 68,772.01 | - |
| Funded ADA (Greater of A-1, A-2, or A-3) | A-5 | 70,670.83 | 70,113.98 | 556.85 |
| Prior Year Statewide Target Rate (STR) | A-6 | \$ 820.0000000000 | 820.0000000000 | - |
| Current Year Cost of Living Adjustment (COLA) Factor | A-7 | 1.0822 | 1.0822 | 0.0000 |
| Current Year COLA Rate (A-6 * (A-7 - 1)) | A-8 | \$ | | - |
| Current Year STR | A-10 | \$ 887.40 | 887.40 | - |
| FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)] | | | | |
| Total Base Funding (A5 * A10) | C-1 | \$ 62,713,577.00 | 62,219,425.00 | \$ 494,152.00 |
| Base Proration Factor | C-2 | \$ 1.0000 | 1.0000 | 0.000 |
| Adjusted Total Base Funding (C2 * C3) | C-3 | \$ 62,713,577.00 | 62,219,425.00 | \$ 494,152.00 |
| FUNDING ENTITLEMENT | | | | |
| Funding Entitlement (D1) | D-1 | \$ \$ 62,713,577.00 | \$ 62,219,425.00 | \$ 494,152.00 |
| Local Special Education Property Taxes [EC 2572] | D-2 | \$ \$ 5,154,801.00 | \$ 5,091,470.00 | \$ 63,331.00 |
| Applicable Excess ERAF | D-3 | \$ 0.00 | 0.00 | \$ - |
| Total Deductions (D-2 + D-3) | D-4 | \$ \$ 5,154,801.00 | \$ 5,091,470.00 | \$ 63,331.00 |
| Net Funding Entitlement (D-1 - D-4) | D-5 | \$ \$ 57,558,776.00 | \$ 57,127,955.00 | \$ 430,821.00 |
| PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31] | | | | |
| Prior Year Statewide Average PS/RS Rate | E-1 | \$ 18.287286820 | 18.287286820 | - |
| Current Year Statewide Average PS/RS Rate (E-1 * A-7) | E-2 | \$ 19.790501797 | 19.790501797 | - |
| 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 | \$ 1,384,616 | 1,384,616 | - |
| PS/RS Proration Factor | E-9 | 1.0000000000 | 1.0000000000 | - |
| PS/RS Apportionment (E-8 * E-9) | E-10 | \$ 1,384,616 | 1,384,616 | - |
| Total PS/RS Apportionment (E-7 + E-10) | E-11 | \$ 1,384,616 | 1,384,616 | - |
| LOW INCIDENCE [EC 56836.22] | | | | |
| Low Incidence Disabilities PY December Pupil Count | F-1 | 321.00 | 321.00 | - |
| Low Incidence Rate | F-2 | \$ 3,987.410000000 | 3,987.410000000 | - |
| Low Incidence Apportionment (F-1 * F-2) | F-3 | \$ 1,279,959 | 1,279,959 | - |

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

| | | 2023-24 First Interim AB602 | 2023-24 May Budget AB602 | Difference |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------------------------|-----------------------------|------------|
| OUT-OF-HOME CARE [EC 56836.165] | | | | |
| Out-of-Home Care Apportionment | G-1 | \$ 1,578,476.00 | 1,578,476.00 | - |
| 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 | \$ 57,558,776.00 | 57,127,955.00 | 430,821.00 |
| Program Specialists/Regionalized Services (E-11) | J-2 | \$ 1,384,616 | 1,384,616 | - |
| Low Incidence (F-3) | J-3 | \$ 1,279,959 | 1,279,959 | - |
| Out-of-Home Care (G-1) | J-4 | \$ 1,578,476 | 1,578,476 | - |
| 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 | \$ 61,801,827.00 | 61,371,005.00 | 430,822.00 |
| State Infant Funding | | \$ 300,084.00 | 283,334.00 | 16,750.00 |
| State Apportionment Total with Infant | | \$ 62,101,911.00 | 61,654,339.00 | 447,572.00 |
| Add back in Property Taxes | | \$ 5,154,801.00 | 5,091,470.00 | 63,331.00 |
| Grand Total | | \$ 67,256,712.00 | 66,745,809.00 | 510,903.00 |
| 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 2019 | Jun 2020 | June 2021 | June 2022 | June 2023 | June 2023 | | | | |
|-----------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------------------|------------------------------------------|---------------------------------------------|--------------------------|-------------------------------------|----------------------------|
| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 | 2023-24 |
| | R3 Cert ADA Certified | R3 Cert ADA Certified | R3 CERT ADA Certified | R3 CERT ADA Certified | R3 CERT June 2023 AB602 ADA* Estimated | R-1 Cert June 2023 AB602 ADA** Estimated | Annual Accrual Aug 2023 AB602 ADA Estimated | Funded ADA ADA Estimated | First Interim AB602 ADA** Estimated | Funded ADA ADA** Estimated |
| Banta | 346.70 | 350.83 | 315.09 | 296.66 | 296.66 | 203.41 | 181.97 | | 157.56 | |
| River Island CH #1 | | | | | | | | | | |
| Next Generation CH | 395.57 | 469.97 | 521.20 | 540.90 | 607.50 | 707.89 | 693.11 | | 676.80 | |
| River Island Technology Academy | | | | | 975.20 | 962.66 | 927.31 | | 902.10 | |
| Banta CH | | | | | 20.00 | 69.11 | 57.01 | | 61.87 | |
| Epic | | | | | | | 491.76 | | 748.65 | |
| River Islands High | | | | | | | 108.21 | | 256.50 | |
| Banta Total | | | | | 1,899.36 | 1,943.07 | 2,459.37 | 2,459.37 | 2,803.48 | 2,803.48 |
| Escalon | 2,497.21 | 2,486.06 | 2,569.96 | 2,605.12 | 2,605.12 | 2,420.96 | 2,511.92 | | 2,619.93 | |
| Escalon Charter Academy | 283.23 | 329.96 | 319.88 | 323.80 | 323.80 | 311.44 | 303.29 | | 327.47 | |
| Escalon Total | | | | | 2,928.92 | 2,732.40 | 2,815.21 | 2,928.92 | 2,947.40 | 2,947.40 |
| Jefferson | 2,250.15 | 2,260.48 | 2,265.82 | 2,206.56 | 2,206.56 | 2,211.19 | 2,512.91 | 2,512.91 | 2,743.60 | 2,743.60 |
| Lammersville | 4,403.34 | 4,713.49 | 5,176.03 | 5,746.42 | 5,931.08 | 6,716.49 | 7,190.13 | 7,190.13 | 7,468.00 | 7,468.00 |
| Lincoln | 8,693.50 | 8,609.71 | 8,468.71 | 8,433.92 | 8,434.19 | 7,699.04 | 7,618.79 | | 7,602.15 | |
| John McCandless CH | 310.88 | 352.50 | 399.06 | 448.49 | 448.49 | 406.85 | 428.51 | | 428.01 | |
| Lincoln Total | | | | | 8,882.68 | 8,105.89 | 8,047.30 | 8,882.68 | 8,030.16 | 8,105.89 |
| Linden | 2,119.33 | 2,155.28 | 2,227.99 | 2,245.99 | 2,245.99 | 2,189.68 | 2,107.96 | 2,245.99 | 2,154.00 | 2,189.68 |
| Manteca | 22,176.21 | 22,417.59 | 22,390.39 | 22,567.99 | 22,687.52 | 21,396.33 | 22,640.95 | | 23,552.83 | |
| be.tech | 127.14 | 123.41 | 114.62 | 118.10 | | | | | | |
| Manteca Total | | | | | 22,687.52 | 21,396.33 | 22,640.95 | 22,687.52 | 23,552.83 | 23,552.83 |
| New Jerusalem | 25.08 | 21.52 | 20.41 | 23.89 | 23.89 | 21.36 | 21.12 | | 13.18 | |
| Delta Charter | | | | | | | | | | |
| NJ Charter | | | | | | | | | | |
| Great Valley - MA | | | | | | | | | | |
| CAVA | 1,215.66 | 1,231.15 | | | | | | | | |
| Humphrey's ABLE | 648.01 | 727.21 | 762.90 | | | | | | | |
| Acacia Elem CH | | | | | | | | | | |
| Acacia Middle CH | | | | | | | | | | |
| Delta CH Online | | | | | | | | | | |
| RENEW CH | | | | | | | | | | |
| Insight at SJ CH | 162.94 | 204.95 | 261.57 | 318.69 | | | | | | |
| New Jerusalem Total | | | | | 23.89 | 21.36 | 21.12 | 23.89 | 13.18 | 21.36 |
| Ripon | 3,063.67 | 3,076.08 | 3,164.82 | 3,271.08 | 3,271.08 | 3,152.76 | 3,123.66 | 3,271.08 | 3,164.30 | 3,164.30 |
| Tracy Unified | 14,419.04 | 14,216.98 | 13,974.39 | 13,879.32 | 13,879.32 | 12,663.99 | 12,576.15 | | 12,526.09 | |
| Tracy Learning Center | 1,233.27 | 1,234.81 | 1,234.62 | 1,253.08 | | | | | | |
| Tracy IS Charter | | | | | 46.30 | 263.41 | 281.78 | | 273.12 | |
| Tracy Unified Total | | | | | 13,925.62 | 12,927.40 | 12,857.93 | 13,925.62 | 12,799.21 | 12,927.40 |
| SJCOE-Special Ed County Program | 559.77 | 583.83 | 623.81 | 661.77 | 661.77 | 616.61 | 742.95 | | 742.95 | |
| SJCOE Other Programs - COSP/One.charter | 1,568.34 | 1,770.89 | 2,047.13 | 2,324.10 | 2,307.17 | 1,760.42 | 2,118.01 | | 2,210.00 | |
| SJCOE Other Programs - RITA #2 CH | 586.81 | 661.79 | 777.72 | 897.39 | | | | | | |
| SJCOE Other Programs - Venture | 1,763.40 | 1,824.70 | 1,784.87 | 1,800.37 | 1,800.37 | 1,780.62 | 1,606.95 | | 1,793.94 | |
| SJCOE Total | | | | | 4,769.31 | 4,157.65 | 4,467.91 | 4,769.31 | 4,746.89 | 4,746.89 |
| Totals | 68,849.25 | 69,823.19 | 69,420.99 | 69,963.64 | 68,772.01 | 65,554.22 | 68,244.45 | 70,897.42 | 70,423.05 | 70,670.83 |
| SELPA ADA Growth/Decline | (695.47) | 973.94 | (402.20) | 542.65 | (1,191.63) | (3,217.79) | 2,690.23 | | 2,178.60 | (226.59) |
| Growth/Decline % | -1.00% | 1.41% | -0.58% | 0.78% | -1.70% | -4.68% | 4.10% | | 3.19% | -0.32% |

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

2023-24 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 | First Interim AB602 |
| R1 | Special Ed County Program Revenues: | | E1 | Teachers Salaries ~ 11xx | \$ 12,285,960.00 |
| R2 | County Taxes - Special Education | \$ 5,154,801.00 | E2 | Certificated Pupil Support Salaries ~ 12xx | \$ 1,365,442.00 |
| R3 | Federal Local Assistance Grant | \$ 954,331.00 | E3 | Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx | \$ 1,673,350.00 |
| R4 | District's LCFF Transfer | \$ 9,280,031.00 | E4 | Instructional Aides Salaries ~ 21xx | \$ 10,357,729.00 |
| R5 | Mental Health & District Rentals/SDC | \$ 29,595.00 | E5 | Classified Support Salaries - M/O ~ 22xx | \$ 239,817.00 |
| R6 | Food Service | \$ 175,987.00 | E6 | Supv & Admin Salaries ~ 23xx | \$ 31,433.00 |
| R7 | SDC Infant (Form I-50 Funding) | \$ 300,084.00 | E7 | Clerical & Office Salaries ~ 24xx | \$ 722,042.00 |
| R8 | Transfers Out | \$ (452,085.00) | E8 | Other Classified Salaries - LVN's ~ 29xx | \$ 3,285,432.00 |
| R9 | Contribution for Growth Classes from OOH | \$ 1,906,988.00 | E9 | Employee Benefits ~ 3xxx | \$ 12,556,879.00 |
| R10 | | | E10 | Materials & Supplies ~ 4xxx | \$ 453,819.00 |
| R11 | | | E11 | Mileage, Travel & Conference ~52xx | \$ 233,660.00 |
| R12 | | | E12 | Dues & Memberships ~ 53xx | \$ 12,385.00 |
| R13 | | | E13 | Insurance ~ 54xx | \$ 142,129.00 |
| R14 | | | E14 | Operations & Housekeeping Services ~ 55xx | \$ 278,922.00 |
| R15 | | | E15 | Rentals, Leases & Repair ~ 56xx | \$ 1,049,906.00 |
| R16 | | | E16 | Direct Costs for Inter-Program Services ~ 57xx | \$ 95,000.00 |
| R17 | | | E17 | Other Services & Operating Expenses ~ 58xx | \$ 2,457,797.00 |
| R18 | | | E18 | Sub-agreements for Services ~ 51xx | \$ 1,943,500.00 |
| R19 | | | E19 | EIBT Contracts ~ 51xx | \$ 500,000.00 |
| R20 | | | E20 | Communications ~ 59xx | \$ 117,379.00 |
| R21 | | | E21 | Site & Improvement of Sites ~ 61xx | \$ - |
| R22 | | | E22 | Building & Improvement of Buildings ~ 62xx | \$ - |
| R23 | | | E23 | Equipment/Equipment Replacement ~ 64xx/65xx | \$ 16,404.00 |
| R24 | | | E24 | Other SELPA's - Tuition ~ 71xx | \$ - |
| R25 | | | E25 | Other Transfers ~ 72xx | \$ - |
| R26 | | | E26 | Direct Support/Indirect ~ 73xx | \$ 4,441,241.00 |
| R27 | | | E27 | Debt Service ~ 74xx | \$ 70,976.00 |
| R28 | Total Estimated Program Revenues | \$ 17,349,732.00 | E28 | Total Estimated Expenditures | \$ 54,331,202.00 |
| Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures | | | | | \$ (36,981,470.00) |

| Description | First Interim AB602 |
|-------------------------------------------------------------------|------------------------|
| Total Estimated Revenues | \$ 17,349,732 |
| Less Total Estimated Expenditures | \$ (54,331,202) |
| Estimated Unfunded Cost - County Special Education Program | \$ (36,981,470) |
| Revenues Added to Cover County Program Unfunded Costs: | |
| Revenue from Special Ed County Program Reserves | \$ - |
| SELPA Revenues to Fund Special Ed County Program | \$ 36,981,470 |
| Total Revenues to Cover Special Ed County Program | \$ 36,981,470 |

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 |
|--------|-------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Line # | Description | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 1. | Beginning Balance - July 1 | \$ 316,328.25 | \$ 323,891.76 | \$ 319,738.93 | \$ 348,296.16 | \$ 392,818.59 | \$ 452,023.46 | \$ 529,914.68 |
| 2. | 2016-17 Funding Adjustments | \$ 519.17 | | | | | | |
| 3. | 2017-18 Funding Adjustments | | \$ 422,982.04 | | | | | |
| 4. | 2018-19 Funding Adjustments | | | \$ 1,550.69 | | | | |
| 5. | 2019-20 Funding Adjustments | | | | \$ 324.39 | | | |
| 6. | 2020-21 Funding Adjustments | | | | | | | |
| 7. | 2021-22 Funding Adjustments | | | | | | | |
| 8. | 2022-23 Funding Adjustments | | | | | | | |
| 9. | SJCOE Temporary Transfer Repayment \$798,283 | | | | | | | |
| 10. | Subtotal Special Ed County Program Reserve | \$ 316,847.42 | \$ 746,873.80 | \$ 321,289.62 | \$ 348,620.55 | \$ 392,818.59 | \$ (0.60) | \$ 529,914.68 |
| 11. | <i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i> | | | | | | | |
| 12. | Excess of % Special Ed County Program Reserves Used - Unfunded County Program | \$ - | \$ (427,134.87) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13. | Replenish Special Ed County Program Reserve | \$ 7,044.34 | \$ - | \$ 27,006.54 | \$ 44,198.04 | \$ 61,922.00 | \$ 77,891.82 | \$ 45,673.00 |
| 14. | Special Ed County Program Reserve Ending Balance - June 30 | \$ 323,891.76 | \$ 319,738.93 | \$ 348,296.16 | \$ 392,818.59 | \$ 454,740.59 | \$ 529,914.68 | \$ 575,587.68 |
| 15. | Amount Available in Excess of Established Reserve Amount | \$ - | \$ 427,135 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16. | Estimated State Aid - Special Education | \$ 32,389,176 | \$ 31,973,893 | \$ 34,829,616 | \$ 39,281,859 | \$ 45,474,101 | \$ 52,991,468 | \$ 57,558,776 |
| 17. | Special Ed County Program Reserve | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

| | | | | | | | | |
|-----|----------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 18. | Reserve for Midyear growth classes Beginning Balance | \$ 180,000.00 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 |
| 19. | Use of Midyear Class Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20. | Transfer from NPS/EIBT Reserve | \$ 69,002.13 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21. | Replenish Midyear Class Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 22. | Reserve for Midyear growth classes Ending Balance | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 |

| | | | | | | | | |
|-----|--------------------------------------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 23. | Reserve for NPS/EIBT Beginning Balance | \$ 927,754.04 | | | | | | |
| 24. | Establish NPS/EIBT Reserve | | | | | | | |
| 25. | Transfer to Midyear Reserve | \$ (69,002.13) | | | | | | |
| 26. | Use of NPS/EIBT Reserve | \$ (858,751.91) | | | | | | |
| 27. | Reserve for NPS/EIBT Ending Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| | | | | | | | | |
|-----|-------------------------------------------------------------|----------------------|------------------------|------------------------|----------------------|-----------------|-------------|-------------|
| 28. | Reserve for OOHC Contribution Reserve Beginning Balance | \$ 800,000.00 | \$ 400,000.00 | \$ 2,400,000.00 | \$ 1,600,000.00 | \$ 800,000.00 | \$ - | \$ - |
| 29. | Establish or Additional OOHC Contribution Reserve | \$ - | \$ 2,400,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 30. | Use of OOHC Contribution Reserve | \$ (400,000.00) | \$ (400,000.00) | \$ (800,000.00) | \$ (800,000.00) | \$ (800,000.00) | \$ - | \$ - |
| 31. | Reserve for OOHC Contribution Reserve Ending Balance | \$ 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

| | | | | | | | | |
|-----|--------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------|------------------------|-------------------|-------------|
| 32. | Reserve for Charter Decline Adjustment Beginning Balance | \$ 521,299.00 | \$ 260,649.00 | \$ 568,094.00 | \$ 571,427.00 | \$ 1,461,826.00 | \$ 2,486,461.00 | \$ - |
| 33. | Establish or Additional Charter Decline Adjustment Reserve | \$ - | \$ 568,094.00 | \$ - | \$ 890,358.00 | \$ 1,024,635.00 | \$ - | \$ - |
| 34. | PY Funding Adjustments | \$ - | \$ - | \$ 3,333.00 | \$ 41.00 | \$ - | \$ - | \$ - |
| 35. | Use of Charter Decline Adjustment Reserve | \$ (260,650.00) | \$ (260,649.00) | \$ - | \$ - | \$ - | \$ (2,486,461.00) | \$ - |
| 36. | Reserve for Charter Decline Adjustment Ending Balance | \$ 260,649.00 | \$ 568,094.00 | \$ 571,427.00 | \$ 1,461,826.00 | \$ 2,486,461.00 | \$ - | \$ - |

Funding

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

| Column A | Column B | Column C | Column D 2023-2024 | Column E 2023-2024 | Column F 2024-2025 | Column G 2025-2026 |
|----------|--------------------------------------------------------------|--------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Line # | Summary Description | | TCSJ Budget | TCSJ First Interim | TCSJ Projected Budget | TCSJ Projected Budget |
| 1 | Beginning Balance July 1st | | \$ 3,976,654.33 | \$ 4,606,086.80 | \$ 2,924,859.80 | \$ 1,391,895.80 |
| 2 | Total Revenue | | \$ 7,227,620.00 | \$ 8,161,079.00 | \$ 7,767,700.00 | \$ 7,842,995.00 |
| 3 | TCSJ Expenses | | \$ 9,048,606.00 | \$ 9,842,306.00 | \$ 9,300,664.00 | \$ 9,364,973.00 |
| 4 | Surplus/Deficit | | \$ (1,820,986.00) | \$ (1,681,227.00) | \$ (1,532,964.00) | \$ (1,521,978.00) |
| 5 | Ending Balance | | \$ 2,155,668.33 | \$ 2,924,859.80 | \$ 1,391,895.80 | \$ (130,082.20) |
| 6 | <i>Teach Out Plan / Reserve</i> | | \$ 1,802,067.00 | \$ 1,802,067.00 | \$ 1,802,067.00 | \$ 1,802,067.00 |
| 7 | Adjusted Ending Balance | | \$ 353,601.33 | \$ 1,122,792.80 | \$ (410,171.20) | \$ (1,932,149.20) |
| 8 | Total Ending Balance with Teach Out Reserve June 30th | | \$ 2,155,668.33 | \$ 2,924,859.80 | \$ 1,391,895.80 | \$ (130,082.20) |
| 9 | Detail Object Codes | | | | | |
| 10 | Beginning Balance | | \$ 3,976,654.33 | \$ 4,606,086.80 | \$ 2,924,859.80 | \$ 1,391,895.80 |
| 11 | 8590 | State Revenue | \$ - | \$ - | \$ - | \$ - |
| 12 | 8980 | SJCOE Contribution | \$ 2,023,413.00 | \$ 2,023,413.00 | \$ 2,023,413.00 | \$ 2,023,413.00 |
| 13 | 8689 | Tuition | \$ 5,031,467.00 | \$ 5,343,365.00 | \$ 5,503,666.00 | \$ 5,613,739.00 |
| 14 | 8660 | Interest | \$ 93,795.00 | \$ 90,285.00 | \$ 90,285.00 | \$ 90,285.00 |
| 15 | various | Dyslexia Grant-5981 | \$ - | \$ 1,528.00 | \$ - | \$ - |
| 16 | various | CDE Prof Development Videos 2023-2024 5975 | \$ - | \$ 232,818.00 | \$ - | \$ - |
| 17 | various | PG&E Mini Grant | \$ - | \$ 1,000.00 | \$ - | \$ - |
| 18 | various | Residency 2023-2026-5980 | \$ - | \$ 399,118.00 | \$ 115,560.00 | \$ 115,558.00 |
| 19 | various | Residency 2022-2026-5982 | \$ 78,945.00 | \$ 69,552.00 | \$ 34,776.00 | \$ - |
| 20 | Total Revenue | | \$ 7,227,620.00 | \$ 8,161,079.00 | \$ 7,767,700.00 | \$ 7,842,995.00 |
| 21 | 1101/1105 | Teacher/Extra/Subs | \$ 692,220.00 | \$ 737,648.00 | \$ 703,964.00 | \$ 692,994.00 |
| 22 | 1300 | Cert Perm | \$ 1,892,928.00 | \$ 1,931,571.00 | \$ 1,924,769.00 | \$ 1,961,471.00 |
| 23 | 1311 | Cert Temp | \$ 402,600.00 | \$ 421,927.00 | \$ 402,600.00 | \$ 402,600.00 |
| 24 | Total 1xxx | | \$ 2,987,748.00 | \$ 3,091,146.00 | \$ 3,031,333.00 | \$ 3,057,065.00 |
| 25 | 2206 | Class Supp/OT | \$ - | \$ 4,024.00 | \$ 4,024.00 | \$ 4,024.00 |
| 26 | 2300 | Class Supv Perm | \$ 213,239.00 | \$ 227,273.00 | \$ 223,658.00 | \$ 228,131.00 |
| 27 | 2316 | Class Supv OT | \$ - | \$ - | \$ - | \$ - |
| 28 | 2400 | Class Perm | \$ 816,795.00 | \$ 902,600.00 | \$ 861,316.00 | \$ 878,542.00 |
| 29 | 2405/2406 | Class Temp/OT | \$ 76,848.00 | \$ 78,848.00 | \$ 78,848.00 | \$ 78,848.00 |
| 30 | 2900 | Other Class Perm | \$ - | \$ - | \$ - | \$ - |
| 31 | 2906 | Other Class OT/Temp | \$ 1,381,850.00 | \$ 1,394,250.00 | \$ 1,379,850.00 | \$ 1,379,850.00 |
| 32 | 2930 | Student Workers | \$ - | \$ - | \$ - | \$ - |
| 33 | Total 2xxx | | \$ 2,488,732.00 | \$ 2,606,995.00 | \$ 2,547,696.00 | \$ 2,569,395.00 |
| 34 | 3000 | Benefits | \$ 1,429,057.00 | \$ 1,542,166.00 | \$ 1,550,209.00 | \$ 1,573,911.00 |
| 35 | Total 3xxx | | \$ 1,429,057.00 | \$ 1,542,166.00 | \$ 1,550,209.00 | \$ 1,573,911.00 |
| 36 | 4200 | Books | \$ 10,500.00 | \$ 10,500.00 | \$ 10,250.00 | \$ 10,000.00 |
| 37 | 4310 | Materials | \$ 100,936.00 | \$ 137,058.00 | \$ 100,468.00 | \$ 100,000.00 |
| 38 | 4400 | Non Cap Equip | \$ 20,000.00 | \$ 20,000.00 | \$ 30,000.00 | \$ 30,000.00 |
| 39 | Total 4xxx | | \$ 131,436.00 | \$ 167,558.00 | \$ 140,718.00 | \$ 140,000.00 |
| 40 | 5200 | Travel & Conference | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 |
| 41 | 5300 | Dues & Membership | \$ 34,676.00 | \$ 40,647.00 | \$ 41,460.00 | \$ 42,289.00 |
| 42 | 5400 | Insurance/Property & Liability | \$ 17,317.00 | \$ 17,968.00 | \$ 17,968.00 | \$ 17,968.00 |
| 43 | 5600 | Rent/Bldgs. & Repairs | \$ 22,160.00 | \$ 22,160.00 | \$ 22,160.00 | \$ 22,160.00 |
| 44 | 5620 | SJCOE Rent Only | \$ 566,137.00 | \$ 566,137.00 | \$ 566,137.00 | \$ 566,137.00 |
| 45 | 5710 | Direct Cost for Interfund Serv. | \$ 139,524.00 | \$ 139,524.00 | \$ 142,314.00 | \$ 145,160.00 |
| 46 | 5800 | Contract Services | \$ 339,322.00 | \$ 701,137.00 | \$ 329,418.00 | \$ 314,100.00 |
| 47 | 5900 | Postage/Cell/Internet | \$ 13,500.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 |
| 48 | Total 5xxx | | \$ 1,232,636.00 | \$ 1,602,573.00 | \$ 1,234,457.00 | \$ 1,222,814.00 |
| 49 | 6200 | Building Improvements | \$ - | \$ - | \$ - | \$ - |
| 50 | 6400 | Equipment | \$ - | \$ - | \$ - | \$ - |
| 51 | Total 6xxx | | \$ - | \$ - | \$ - | \$ - |
| 52 | 7310 | Indirect | \$ 778,997.00 | \$ 831,868.00 | \$ 796,251.00 | \$ 801,788.00 |
| 53 | 743x | Debt Service | \$ - | \$ - | \$ - | \$ - |
| 54 | Total 7xxx | | \$ 778,997.00 | \$ 831,868.00 | \$ 796,251.00 | \$ 801,788.00 |
| 55 | Total Expenses | | \$ 9,048,606.00 | \$ 9,842,306.00 | \$ 9,300,664.00 | \$ 9,364,973.00 |
| 56 | Total Surplus/Deficit | | \$ (1,820,986.00) | \$ (1,681,227.00) | \$ (1,532,964.00) | \$ (1,521,978.00) |
| 57 | Ending Balance | | \$ 2,155,668.33 | \$ 2,924,859.80 | \$ 1,391,895.80 | \$ (130,082.20) |
| 58 | <i>Teach Out Plan / Reserve</i> | | \$ 1,802,067.00 | \$ 1,802,067.00 | \$ 1,802,067.00 | \$ 1,802,067.00 |
| 59 | <i>2% Economic Uncertainty Reserve</i> | | \$ 180,973.00 | \$ 196,846.00 | \$ 186,013.00 | \$ 187,299.00 |
| 60 | <i>Amount Above (Below) Target</i> | | \$ 172,628.33 | \$ 925,946.80 | \$ (596,184.20) | \$ (2,119,448.20) |
| 61 | Total Ending Balance with Teach Out Reserve June 30th | | \$ 2,155,668.33 | \$ 2,924,859.80 | \$ 1,391,895.80 | \$ (130,082.20) |



| Fund Resource Management | Program Restricted/Unrestricted | Vendor | Amount | Date Signed | Administrator | Purpose | Purchase Order# |
|----------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------|----------------|-------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Fund 79 79-0000-9217 | I.T. (Unrestricted) | Ellen Wolfhagen | \$33,000.00 | 7/13/2023 | Ed Babakhan | Consultant shall provide E-Rate consulting services limited only to SJ County Schools Processing Center during the 2023/2024 FY | PO24-00462 |
| Fund 12 12-6105-7765 *12-6105-7765 *(5100) | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Council | \$2,200,981.00 | 7/1/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2023/2024 FY | PO24-00475 |
| Fund 01 01-0000-5026 | CodeStack (Unrestricted) | California County Superintendents | \$336,964.80 | 7/1/2023 | Johnny Arguelles | CCSESA/EDJOIN Annual Franchise fee for the 2023/2024 FY | PO24-00489 |
| Fund 01 *01-0724-1650 *(5100) | S.E.L.P.A. (Restricted) | First Student Inc. | \$41,789.00 | 7/3/2023 | Brandie Brunni | Contract to provide transportation services from home to school during the 2023/2024 FY | PO24-00603 |
| Fund 01 01-0000-5168 | Operations (Unrestricted) | Infinity Communications & Consulting Inc. | \$46,000.00 | 7/5/2023 | Warren Sun | Consultant shall provide E-Rate Category One Design services during the 2023/2024 FY | PO24-00664 |
| Fund 01 01-0000-5071 | Administration (Unrestricted) | Capital Advisors Group LLC | \$36,000.00 | 7/5/2023 | Troy Brown | Consultant shall provide legislative and administrative representation and other delegated business on behalf of SJCOE during the 2023/2024 FY | PO24-00734 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Applied Behavior Consultants Inc. | \$67,939.52 | 7/11/2023 | Monica Vallerga | Contract to provide services for Special Education students during the 2023/2024 FY | PO24-01046 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Behavioral and Educational Strategies & Training | \$179,213.28 | 7/11/2023 | Monica Vallerga | Contract to provide services for Special Education students during the 2023/2024 FY | PO24-01047 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Easter Seals Superior California | \$41,748.00 | 7/11/2023 | Monica Vallerga | Contract to provide services for Special Education students during the 2023/2024 FY | PO24-01048 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Maxim Health Care Staffing Services Inc. | \$346,500.00 | 7/11/2023 | Monica Vallerga | Contract to provide additional LVN services for Special Education students during the 2023/2024 FY | PO24-01049 |
| Fund 12 12-6105-7730 *12-6105-7730 *12-5025-7740 *(5100) | Early Childhood Education (Restricted) | Creative Childcare Inc. | \$3,247,860.00 | 7/13/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the General Child Care and Development program during the 2023/2024 FY | PO24-01128 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | A Show of Hands | \$766,600.00 | 7/13/2023 | Monica Vallerga | Contract to provide sign language interpreting services for Special Education during the 2023/2024 FY | PO24-01154 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Communication Works | \$180,972.00 | 7/13/2023 | Monica Vallerga | Contract to provide speech and language services for Special Education Students during the 2023/2024 FY | PO24-01155 |
| Fund 12 12-6105-7765 *12-6105-7765 *(5100) | Early Childhood Education (Restricted) | Creative Childcare Inc. | \$5,070,806.00 | 7/14/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2023/2024 FY | PO24-01161 |
| Fund 01 01-0000-5210 | Business (Unrestricted) | TALX Corporation | \$50,000.00 | 7/14/2023 | Terrell Martinez | Contract to provide employment or payroll related services during the 2023/2024 FY | PO24-01163 |
| Fund 01 01-6500-3202 | Venture (Restricted) | Speech Therapy Associates | \$165,000.00 | 7/17/2023 | Joni Hellstrom | Contract to provide speech therapy and assessment services during the 2023/2024 FY | PO24-01198 |
| Fund 01 01-3213-3474 | C.O.S.P. (Restricted) | Kango | \$75,000.00 | 7/17/2023 | Melanie Greene | Contract to provide transportation services for Foster and Homeless students during the 2023/2024 FY | PO24-01224 |



| Fund Resource Management | Program Restricted/Unrestricted | Vendor | Amount | Date Signed | Administrator | Purpose | Purchase Order# |
|-------------------------------------------------------|-----------------------------------|-------------------------------------------|----------------|-------------|------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | Eaton Interpreting Services | \$100,740.00 | 7/17/2023 | Monica Vallerga | Contracted services for sign language interpretation during the 2023/2024 FY | PO24-01259 |
| Fund 01 *01-6500-2327 *(5100) | S.E.L.P.A. (Restricted) | Victor Community Support Services Inc. | \$452,000.00 | 7/17/2023 | Brandie Brunni | Contract for CARES from Victor Community Support Services during the 2023/2024 FY | PO24-01263 |
| Fund 01 *01-0724-1650 *(5100) | Special Education (Restricted) | First Student Inc. | \$4,916,781.00 | 7/18/2023 | Monica Vallerga | Contract to provide transportation services from home to school for Special Education students during the 2023/2024 FY | PO24-01276 |
| Fund 01 *01-0724-1650 *(5100) | Special Education (Restricted) | First Student Inc. | \$267,380.00 | 7/18/2023 | Monica Vallerga | Contract to provide Ride/Monitor/Aide transportation for Special Education students during the 2023/2024 | PO24-01277 |
| Fund 01 *01-0724-1650 *(5100) | Special Education (Restricted) | First Student Inc. | \$34,749.00 | 7/18/2023 | Monica Vallerga | Contract to provide Nurse transportation for Special Education students during the 2023/2024 FY | PO24-01278 |
| Fund 01 *01-0724-1650 *(5100) | Special Education (Restricted) | First Student Inc. | \$162,802.00 | 7/18/2023 | Monica Vallerga | Contract to provide field trip transportation for Special Education students during the 2023/2024 FY | PO24-01280 |
| Fund 01 01-9010-5025 | CodeStack (Restricted) | Dan Ellis Champion ShROUT | \$93,000.00 | 8/11/2023 | Johnny Arguelles | Contract to be a web developer for various projects during the 2023/2024 FY | PO24-01285 |
| Fund 01 01-9010-5025 **01-9010-5025 **(5808) | CodeStack (Restricted) | Melissa Hulsey | \$30,840.00 | 7/13/2023 | Johnny Arguelles | Contract to provide trainings for CodeStack as requested during the 2023/2024 FY | PO24-01288 |
| Fund 09 09-0000-3800 | Venture (Unrestricted) | Lodi Unified School District | \$315,000.00 | 7/18/2023 | Joni Hellstrom | Contracted services for meal reimbursements during the 2023/2024 FY | PO24-01293 |
| Fund 01 01-0240-3010 | C.O.S.P. (Restricted) | San Joaquin County HSA | \$35,438.00 | 7/18/2023 | Melanie Greene | Contract to provide educational services at Dorothy Biddick School during the 2023/2024 FY | PO24-01316 |
| Fund 01 01-5310-3690 | C.O.S.P. (Restricted) | Linden Unified School District | \$31,000.00 | 7/18/2023 | Nou Hendricks | Contracted services for meal reimbursements during the 2023/2024 FY | PO24-01324 |
| Fund 12 12-5210-6950 12-5211-6955 | HeadStart (Restricted) | Acorn Evaluation Inc. | \$36,750.00 | 7/20/2023 | Connor Sloan | Contract to provide individualized management consulting services during the 2023/2024 FY | PO24-01358 |
| Fund 01 *01-6500-2030 *(5100) | S.E.L.P.A. (Restricted) | Point Quest Education Central Valley LLC. | \$350,000.00 | 7/19/2023 | Brandie Brunni | Contract for tuition for students attending Point Quest Central Valley Non-Public School during the 2023/2024 school year. | PO24-01364 |
| Fund 01 *01-6500-2030 *(5100) | S.E.L.P.A. (Restricted) | Creative Alternatives Inc. | \$30,000.00 | 7/20/2023 | Brandie Brunni | Contract for tuition for students attending Creative Alternatives Inc. Non-Public School during the 2023/2024 school year. | PO24-01365 |
| Fund 01 *01-6500-2327 *(5100) | S.E.L.P.A. (Restricted) | Devereux Advanced Behavioral Health-GA | \$139,000.00 | 7/20/2023 | Brandie Brunni | Contract to provide residential board and care for students placed at Devereux Foundation Inc. during the 2023/2024 school year. | PO24-01367 |
| Fund 01 **01-0240-3610 01-3213-3474 **(5808) | C.O.S.P. (Restricted) | Erin Elizabeth Young | \$126,129.12 | 7/1/2023 | Melanie Greene | Contract to provide creative art classes for students during the 2023/2024 FY | PO24-01460 |
| Fund 01 *01-6500-1019 *(5100) | Special Education (Restricted) | EPN Enterprises Inc | \$339,422.00 | 7/24/2023 | Monica Vallerga | Contract to provide additional LVN services for Special Education students during the 2023/2024 FY | PO24-01513 |
| Fund 01 01-0240-3927 | C.O.S.P. (Restricted) | SJ County Probation Department | \$121,706.00 | 7/25/2023 | Melanie Greene | Contract to provide services to at-risk youth during the 2023/2024 FY | PO24-01521 |



| Fund Resource Management | Program Restricted/Unrestricted | Vendor | Amount | Date Signed | Administrator | Purpose | Purchase Order# |
|---------------------------------------------------------------------------------|-------------------------------------------|---------------------------------------------------|----------------|-------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Fund 01 Fund 09 01-0240-3190 *01-0240-3190 *09-0240-8100 *(5100) | C.O.S.P. (Restricted) | SJ County Probation Department | \$687,702.00 | 7/25/2023 | Melanie Greene | Contract to provide services to at-risk youth during the 2023/2024 FY | PO24-01522 |
| Fund 01 *01-6500-2327 *(5100) | S.E.L.P.A. (Restricted) | Mountain Valley Child and Family Services Inc. | \$146,000.00 | 7/26/2023 | Brandie Brunni | Contract to provide residential board and care services for students placed at Mountain Valley Child and Family Services during the 2023/2024 FY | PO24-01597 |
| Fund 01 01-4124-6343 *01-4124-6343 *(5100) | Comp Health (Restricted) | Boys and Girls Club of Tracy | \$221,415.00 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the afterschool program during the 2023/2024 FY | PO24-01603 |
| Fund 01 01-9010-5275 | G.V.C.C. (Restricted) | Valley Community Counseling Services Inc. | \$30,720.00 | 7/25/2023 | Nick Mueller | Contract to provide counseling services for corps members and staff during the 2023/2024 FY | PO24-01608 |
| Fund 01 01-9010-5025 | CodeStack (Restricted) | Partusch Technologies LLC. | \$64,800.00 | 7/19/2023 | Johnny Arguelles | Contract to provide Migration and Improvement of WestEd Integration API during the 2023/2024 FY | PO24-01613 |
| Fund 01 01-6500-2010 | Special Education (Restricted) | Ellen Hoke Corp. | \$333,670.00 | 7/1/2023 | Monica Vallerga | Contract to provide ASL,DHH,OM,VI and TVI services along with braille & ILS instruction during the 2023/2024 FY | PO24-01743 |
| Fund 01 01-6500-1020 | Special Education (Restricted) | Faith in Action Communication Education Services | \$807,587.00 | 7/1/2023 | Monica Vallerga | Contract to provide Instructional Assistant for Special Education students during the 2023/2024 FY | PO24-01744 |
| Fund 01 01-6500-2010 | Special Education (Restricted) | Sonja Biggs Educational Services | \$198,836.00 | 7/1/2023 | Monica Vallerga | Contract to provide VI consultation, VI direct services, VI assessments and IEP preparation & attendance during the 2023/2024 FY | PO24-01745 |
| Fund 01 01-5310-3690 | C.O.S.P. (Restricted) | Lodi Unified School District | \$216,000.00 | 8/2/2023 | Nou Hendricks | Contracted services to provide meal reimbursements during the 2023/2024 FY | PO24-01755 |
| Fund 01 01-5310-3690 | C.O.S.P. (Restricted) | Manteca Unified School District | \$100,000.00 | 8/2/2023 | Nou Hendricks | Contracted services to provide meal reimbursements during the 2023/2024 FY | PO24-01762 |
| Fund 01 01-6500-2010 | Special Education (Restricted) | ProCare Therapy | \$268,498.60 | 7/1/2023 | Monica Vallerga | Contract to provide VI services along with braille & ILS instruction during the 2023/2024 FY | PO24-01794 |
| Fund 12 12-6105-7765 *12-6105-7765 *(5100) | Early Childhood Education (Restricted) | Stockton Unified School District | \$1,968,106.00 | 8/4/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the California State Preschool program during the 2023/2024 FY | PO24-01822 |
| Fund 12 12-5059-7735 *12-5059-7735 *(5100) | Early Childhood Education (Restricted) | Creative Childcare Inc. | \$157,680.00 | 8/3/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the California State Preschool program during the 2023/2024 FY | PO24-01852 |
| Fund 01 01-5310-1690 | Special Education (Restricted) | Linden Unified School District | \$104,665.00 | 7/31/2023 | Monica Vallerga | Contract to provide meals for Special Education classes during the 2023/2024 FY | PO24-01878 |
| Fund 01 01-5310-1690 | Special Education (Restricted) | Manteca Unified School District | \$172,796.00 | 8/8/2023 | Monica Vallerga | Contract to provide meals for Special Education students during the 2023/2024 FY | PO24-01879 |
| Fund 01 01-9010-6386 | C.I.S. (Restricted) | Old Sow Coaching and Consulting | \$32,900.00 | 7/25/2023 | Lauren Dietrich | Contracted services to provide continuous leadership coaching during the 2023/2024 FY | PO24-01881 |
| Fund 01 01-6500-1700 | Special Education (Restricted) | Action ASAP Delivery Service Inc. | \$45,504.00 | 7/1/2023 | Monica Vallerga | Contract to provide daily mail and lunch delivery services during the 2023/2024 FY | PO24-01882 |
| Fund 12 *12-7810-6250 *(5100) | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Prevention Council | \$55,000.00 | 7/1/2023 | Connor Sloan | Contract to provide crisis childcare services to parents in need of childcare who do not qualify for subsidized services during the 2023/2024 FY | PO24-01884 |
| Fund 12 *12-7810-6250 *(5100) | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Prevention Council | \$150,700.00 | 7/1/2023 | Connor Sloan | Contract to provide family intervention/case management services to families who may be at risk of child abuse and/or domestic violence during the 2023/2024 FY | PO24-01885 |



| Fund Resource Management | Program Restricted/Unrestricted | Vendor | Amount | Date Signed | Administrator | Purpose | Purchase Order# |
|-----------------------------------------------------------------------|----------------------------------------|---------------------------------------------------|----------------|-------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Fund 12 12-9012-6228 *12-9012-6228 *(5100) | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Prevention Council | \$150,000.00 | 7/1/2023 | Connor Sloan | Contract to provide ARPA-CBCAP Family Intervention Expansion support services to families at risk of child abuse, neglect and domestic violence during the 2023/20234 FY | PO24-01886 |
| Fund 12 12-6105-7730 *12-6105-7730 *(5100) | Early Childhood Education (Restricted) | Community Action Partnership of Kern | \$2,458,117.00 | 8/8/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the General Child Care and Development program during the 2023/2024 FY | PO24-01889 |
| Fund 12 *12-5210-6950 *(5100) | HeadStart (Restricted) | Stockton Unified School District | \$6,300,312.97 | 8/8/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2023/2024 FY | PO24-01891 |
| Fund 12 *12-5211-6955 *12-5210-6950 *(5100) | HeadStart (Restricted) | Creative Childcare Inc. | \$1,503,545.39 | 8/8/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2023/2024 FY | PO24-01892 |
| Fund 12 *12-5210-6950 *12-5211-6955 *(5100) | HeadStart (Restricted) | San Joaquin County Child Abuse Prevention Council | \$3,058,227.87 | 8/8/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2023/2024 FY | PO24-01893 |
| Fund 12 *12-5059-7735 *(5100) | HeadStart (Restricted) | San Joaquin Co Child Abuse Prevention Council | \$134,058.43 | 8/3/2023 | Connor Sloan | Cooperative Agreement for California Preschool program during the 2023/2024 FY | PO24-01894 |
| Fund 01 01-9010-6339 *01-9010-6339 *(5100) | Comp Health (Restricted) | Linden Unified School District | \$624,760.00 | 7/1/2023 | Sheri Coburn | Contracted services to implement the Student Behavioral Health Incentive program during the 2023/2024 FY | PO24-01956 |
| Fund 01 01-9010-5275 | G.V.C.C. (Restricted) | Kango | \$40,560.00 | 8/10/2023 | Nick Mueller | Contracted services for transportation during the 2023/2024 FY | PO24-01961 |
| Fund 12 *12-5810-6227 *12-7810-6250 *12-7810-6260 *(5100) | Early Childhood Education (Restricted) | Parents By Choice | \$77,000.00 | 7/1/2023 | Connor Sloan | Contracted services to provide evidence based co-parenting and life skills classes during 2023/2024 FY | PO24-02059 |
| Fund 12 *12-5210-6950 *(5100) | HeadStart (Restricted) | Lodi Unified School District | \$2,017,333.12 | 8/16/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2023/2024 FY | PO24-02062 |
| Fund 12 *12-5210-6961 *(5100) | HeadStart (Restricted) | Lodi Unified School District | \$145,053.16 | 8/16/2023 | Connor Sloan | Contracted services for the purpose of formalizing the agreement for SJCOE to install a preschool age-appropriate playground at Ansel Adams Elementary School during the 2023/2024 FY | PO24-02063 |
| Fund 12 *12-5210-6961 *(5100) | HeadStart (Restricted) | Lodi Unified School District | \$145,053.16 | 8/16/2023 | Connor Sloan | Contracted services for the purpose of formalizing the agreement for SJCOE to install a preschool age-appropriate playground at Sutherland Elementary School during the 2023/2024 FY | PO24-02064 |
| Fund 12 *12-5210-6978 *12-5210-6979 *(5100) | HeadStart (Restricted) | Stockton Unified School District | \$398,686.54 | 8/16/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2023/2024 FY | PO24-02066 |
| Fund 01 01-0240-3020 | C.O.S.P. (Restricted) | Factory Institute of Training | \$119,808.00 | 8/10/2023 | Melanie Greene | Contract to provide Physical Education and Fitness training during the 2023/2024 FY | PO24-02167 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comp Health (Restricted) | Boys and Girls Club of Tracy | \$1,343,278.19 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-02210 |



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

| Fund Resource Management | Program Restricted/Unrestricted | Vendor | Amount | Date Signed | Administrator | Purpose | Purchase Order# |
|-----------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------|----------------|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Fund 01 01-9010-6339 *01-9010-6339 *(5100) | Comp Health (Restricted) | Escalon Unified School District | \$956,882.00 | 7/1/2023 | Sheri Coburn | Contracted services to implement the Student Behavioral Health Incentive Program during the 2023/2024 FY | PO24-02211 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comp Health (Restricted) | El Concilio California Academy | \$176,028.82 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-02282 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comp Health (Restricted) | Linden Unified School District | \$601,119.92 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-02283 |
| Fund 01 *01-6500-2030 *(5100) | S.E.L.P.A. (Restricted) | Point Quest Sacramento Depot Park | \$50,000.00 | 8/28/2023 | Brandie Brunni | Contract for tuition for students attending Point Quest Sacramento Depot Park Non-public school during the 2023/2024 school year | PO24-02284 |
| Fund 01 01-6500-1050 | Special Education (Restricted) | Butterfly Effects LLC. | \$68,196.00 | 7/1/2023 | Monica Vallerga | Contract to provide BCBA Behavior Analyst and Instructional Assistant for Special Education students during the 2023/2024 FY | PO24-02285 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comp Health (Restricted) | Team Charter Academy | \$176,165.21 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-02286 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comp Health (Restricted) | Team Charter School | \$131,376.60 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-02287 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comp Health (Restricted) | New Hope School District | \$148,653.98 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-02362 |
| Fund 12 *12-5210-6976 *12-5210-6978 *12-5210-6979 *(5100) | HeadStart (Restricted) | Lodi Unified School District | \$53,315.19 | 8/31/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the Head Start Program during the 2023/2024 FY | PO24-02367 |
| Fund 12 12-6128-7768 | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Prevention Council | \$126,000.00 | 8/21/2023 | Connor Sloan | Contract to provide services for the IEEEP cohort during the 2023/2024 FY | PO24-02373 |
| Fund 09 09-0000-3800 | Venture (Unrestricted) | Manteca Unified School District | \$47,800.00 | 9/5/2023 | Joni Hellstrom | Contracted services for meal delivery reimbursement during the 2023/2024 FY | PO24-02421 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | California Fire Fighter Apprenticeship Committee | \$1,976,300.48 | 8/23/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02427 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Angelicas Career Academy | \$39,920.00 | 8/23/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02428 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | CA Barbering & Cosmetology Unilateral Apprenticeship Committee | \$239,520.00 | 8/25/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02429 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | La Mode Apprenticeship Academy | \$39,920.00 | 8/25/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02431 |



| Fund Resource Management | Program Restricted/Unrestricted | Vendor | Amount | Date Signed | Administrator | Purpose | Purchase Order# |
|-----------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------------------|--------------|-------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Northern California Plasterers JATC | \$110,279.00 | 8/25/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02432 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Operating Engineers Local 3 JAC | \$508,980.00 | 8/25/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02433 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | PHCC - GSA Training Trust Fund | \$127,245.00 | 8/25/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02435 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Central Valley Motherlode Plumbing and Pipefitting Apprenticeship Committee | \$127,245.00 | 8/29/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02439 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Fourm Education Corp. | \$169,660.00 | 8/29/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02440 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Western Electrical Contractors Association, Inc | \$848,300.00 | 8/31/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02454 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Gran Phinale' Apprenticeship Academy | \$239,520.00 | 8/29/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02456 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | New Era Barber & Cosmetology Apprenticeship Program | \$59,880.00 | 8/29/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02497 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Greater East Bay Barber Cosmetology Apprenticeship | \$110,279.00 | 9/5/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024 FY | PO24-02582 |
| Fund 01 01-6010-6371 *01-6010-6371 *(5100) | Comp Health (Restricted) | Ripon Unified School District | \$95,139.31 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-02626 |
| Fund 01 01-5810-6355 01-7810-6359 | Comp Health (Restricted) | Michael Kimball and Associates | \$46,064.00 | 8/29/2023 | Sheri Coburn | Contract to provide Disarming Dialogue trainings during the 2023/2024 FY | PO24-02629 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | Health Impact | \$63,622.50 | 8/31/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024FY | PO24-02647 |
| Fund 12 12-5066-7736 *12-5066-7736 *(5100) | Early Childhood Education (Restricted) | Creative Childcare Inc. | \$44,000.00 | 9/7/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2023/2024 FY | PO24-02705 |
| Fund 12 12-5066-7736 *12-5066-7736 *(5100) | Early Childhood Education (Restricted) | San Joaquin County Child Abuse Prevention Council | \$58,600.00 | 9/7/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2023/2024 FY | PO24-02706 |
| Fund 09 09-3218-3876 | Venture (Restricted) | Unbounded Learning Inc. | \$56,000.00 | 9/1/2023 | Joni Hellstrom | Contract to provide Professional Development training for Venture Academy teachers during the 2023/2024 FY | PO24-02727 |
| Fund 01 01-6500-2010 | S.E.L.P.A. (Restricted) | Sonja Biggs Educational Services | \$38,670.00 | 9/14/2023 | Brandie Brunni | Contract to provide material preparation services for braille transcription, proofreading and embossing during the 2023/2024 FY | PO24-02728 |
| Fund 12 12-5066-7736 *12-5066-7736 *(5100) | Early Childhood Education (Restricted) | Stockton Unified School District | \$44,400.00 | 9/11/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2023/2024 FY | PO24-02790 |



| 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 | \$110,279.00 | 8/29/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024FY | PO24-02807 |
| Fund 01 01-9010-6360 | Comp Health (Restricted) | Bryn Drescher | \$40,000.00 | 9/25/2023 | Sheri Coburn | Contracted Services to provide leadership workshop during the 2023-2024 FY | PO24-02808 |
| Fund 12 12-5059-7735 *12-5059-7735 *(5100) | Early Childhood Education (Restricted) | Stockton Unified School District | \$98,820.00 | 9/28/2023 | Connor Sloan | Cooperative Agreement for the purpose of conducting activities of the California State Preschool Program during the 2023/2024 FY | PO24-02818 |
| Fund 01 01-0000-4205 | College and Career Readiness (Unrestricted) | TNN Beauty Academy | \$135,728.00 | 8/31/2023 | Pam Knapp | Contract to provide a program of related and supplemental instruction for State of California registered apprentices during the 2023/2024FY | PO24-02862 |
| Fund 01 01-6500-1020 | Special Education (Restricted) | Faith in Action Communication Education Services | \$180,000.00 | 9/28/2023 | Monica Vallerga | Contracted services to provide Board Certified Behavior Analyst services during the 2023/24 FY | PO24-02931 |
| Fund 01 01-7810-6359 *01-7810-6359 *(5100) | Comp Health (Restricted) | Linden Unified School District | \$50,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-02978 |
| Fund 01 01-7810-6359 *01-7810-5359 *(5100) | Comp Health (Restricted) | Ripon Unified School District | \$75,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-02979 |
| Fund 01 *01-6010-6373 *(5100) | Comp Health (Restricted) | Boys and Girls Club of Tracy | \$94,486.01 | 7/1/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-02987 |
| Fund 01 01-7810-6359 *01-7810-6359 *(5100) | Comp Health (Restricted) | Escalon Unified School District | \$50,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-02999 |
| Fund 01 01-7810-6359 *01-7810-6359 *(5100) | Comp Health (Restricted) | Banta Unified School District | \$40,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-03053 |
| Fund 01 01-7810-6359 *01-7810-6359 *(5100) | Comp Health (Restricted) | Oak View Union Elementary School District | \$40,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-03054 |
| Fund 01 01-7810-6359 *01-7810-6359 *(5100) | Comp Health (Restricted) | Stockton Unified School District | \$110,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-03055 |
| Fund 01 01-6500-1050 | Special Education (Restricted) | ProCare Therapy | \$479,700.00 | 10/1/2023 | Monica Vallerga | Contract to provide PT and SLP services during the 2023/2024 FY | PO24-03061 |
| Fund 12 12-5211-6974 12-5210-6973 | Head Start (Restricted) | Parents By Choice Inc. | \$30,000.00 | 7/6/2023 | Connor Sloan | Contract to provide and support mental health consultation services during the 2023/2024 FY | PO24-03088 |
| Fund 01 01-9012-6351 *01-9012-6351 *(5100) | Comp Health (Restricted) | Lodi Unified School District | \$64,000.00 | 7/1/2023 | Sheri Coburn | Contracted services to promote safe and healthy behaviors and environments during the 2023/2024 FY | PO24-03138 |



| Fund Resource Management | Program Restricted/Unrestricted | Vendor | Amount | Date Signed | Administrator | Purpose | Purchase Order# |
|-----------------------------------------------------|-------------------------------------------------|----------------------------------|--------------|-------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Fund 01 01-7810-6359 *01-7810-6359 *(5100) | Comp Health (Restricted) | New Hope School District | \$40,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-03139 |
| Fund 01 *01-6500-2030 *(5100) | S.E.L.P.A. (Restricted) | Sierra School of San Joaquin | \$30,000.00 | 10/23/2023 | Brandie Bruni | Contracted services for tuition for students attending Specialized Education of California Sierra School of San Joaquin Non-Public School during the 2023/2024 School Year | PO24-03156 |
| Fund 01 *01-6010-6373 *(5100) | Comp Health (Restricted) | Linden Unified School District | \$136,208.84 | 10/23/2023 | Sheri Coburn | Contracted services to facilitate the Afterschool Learning Program as part of the Afterschool Education and Safety Program during the 2023/2024 FY | PO24-03158 |
| Fund 01 01-7810-6359 *01-7810-6359 *(5100) | Comp Health (Restricted) | Tracy Unified School District | \$110,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-03159 |
| Fund 01 01-7810-6359 *01-7810-6359 *(5100) | Comp Health (Restricted) | Lodi Unified School District | \$110,000.00 | 7/1/2023 | Sheri Coburn | Contracted services for the Mental Health Student Services Act during the 2023/2024 FY | PO24-03160 |
| Fund 01 01-9012-6351 *01-9012-6351 *(5100) | Comp Health (Restricted) | Tracy Unified School District | \$64,000.00 | 7/1/2023 | Sheri Coburn | Contracted services to promote safe and healthy behaviors and environments during the 2023/2024 FY | PO24-03178 |
| Fund 01 01-9012-6351 *01-9012-6351 *(5100) | Comp Health (Restricted) | Stockton Unified School District | \$64,000.00 | 7/1/2023 | Sheri Coburn | Contracted services to promote safe and healthy behaviors and environments during the 2023/2024 FY | PO24-03273 |
| Fund 01 01-0000-5095 | Student Programs and Services (Unrestricted) | Q Affect | \$27,025.00 | 10/19/2023 | Janine Kaeslin | Contract to provide website development services during the 2023/2024 FY | PO24-03276 |
| Fund 01 01-9012-6351 *01-9012-6351 *(5100) | Comp Health (Restricted) | Lincoln Unified School District | \$45,000.00 | 7/1/2023 | Sheri Coburn | Contracted services to promote safe and healthy behaviors and environments during the 2023/2024 FY | PO24-03300 |



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

| Fund Resource Object Management | Program Restricted/Unrestricted | Name | Current Salary | Proposed Salary | Administrator | Purpose | HRA # |
|-------------------------------------------------------------------------------------------------------|---------------------------------|------------------|----------------|-----------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 01-9010-2300-5025 01-0000-2300-5000 | Both | Colby Aschwenden | \$311.04 Daily | \$401.81 Daily | Donna Williamson | Position changed from System Specialist Position in Codestack to Program Manager I Position in Codestack. Increase of \$12,567.44. | 65719 |
| 01-9010-1300-6386 01-9012-1300-6396 01-9010-1300-6394 01-3183-1300-6404 01-9010-1300-6398 | Both | Brianna Carroll | \$574.79 Daily | \$616.73 Daily | Lauren Dietrich | Position changed from Coordinator II Position in Continuous Improvement and Support to Coordinator IV Position in Continuous Improvement and Support. Increase of \$11,122.10. | 64437 |
| 02-9010-1300-6006 | Restricted | Karin Compise | \$544.41 Daily | \$584.17 Daily | Girlie Hale | Position changed from Coordinator II Position in Teacher's College of San Joaquin to Coordinator IV Position in Teacher's College of San Joaquin. Increase of \$19,044.16. | 64275 |
| 01-0000-2300-5217 01-0000-2300-5230 | Unrestricted | Rames Creel | \$698.66 Daily | \$735.74 Daily | Ed Babakhan | Position changed from Director II Position in Information Technology to Director III Position in Information Technology. Increase of \$12,244.86. | 65167 |
| 01-6500-2900-1050 | Restricted | Ryan Dixon | \$521.35 Daily | \$559.40 Daily | Kristi Baysinger | Position changed from Program Manager III Position in Special Education to Coordinator II Position in Special Education. Increase of \$10,853.40. | 64604 |
| 09-9010-1300-3888 | Restricted | Tiffany Ducker | \$458.77 Daily | \$538.52 Daily | Joni Hellstrom | Position changed from Teacher Position in Special Education to Coordinator IV Position in Venture Academy. Increase of \$39,065.57. | 67673 |
| 09-0000-2900-3800 | Unrestricted | Amy Esparza | \$152.39 Daily | \$199.76 Daily | Erica Nestle | Position changed from Clerk II Position in Venture Academy to Campus Safety Technician Position in Venture Academy. Increase of \$27,176.64. | 61678 |
| 09-1400-1100-3800 | Unrestricted | Taylor Figueroa | \$529.72 Daily | \$529.72 Daily | Joni Hellstrom | Position changed from .5027 FTE Teacher Position in Venture Academy to 1.0 FTE Teacher Position in Venture Academy. Increase of \$68,503.00. | 64467 |
| 01-0000-2320-5000 | Unrestricted | Peter Foggiato | \$819.63 Daily | \$961.02 Daily | Terrell Martinez | Position changed from Division Director Position in Business Services to Assistant Superintendent - Business Position in Business Services. Increase of \$43,430.36. | 65795 |



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 # |
|----------------------------------------|---------------------------------|-----------------------|----------------|------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 02-9010-1300-6006 | Restricted | Myra Gardea Hernandez | \$515.67 Daily | \$553.31 Daily | Girlie Hale | Position changed from Coordinator II Position in Teacher's College of San Joaquin to Coordinator IV Position in Teacher's College of San Joaquin. Increase of \$16,123.39. | 67677 |
| 01-0000-2400-5216 | Unrestricted | Wesley Johnson | \$288.00 Daily | \$355.98 Daily | Vi Nguyen | Position changed from Tech Support Specialist II Position in Information Technology to Application Prog/Analyst Position in Information Technology. Increase of \$24,237.80. | 65048 |
| 01-7810-1300-6120 | Restricted | Vicki Lock | \$544.14 Daily | \$574.79 Daily | Stacey Greer | Position changed from Teacher Position in Alternative Education to Coordinator II Position in Language and Literacy. Increase of \$33,108.93. | 68916 |
| 01-6500-2900-1050 | Restricted | Tissa Lopez-Jewart | \$472.87 Daily | \$507.41 Daily | Kristi Baysinger | Position changed from Program Manager I Position in Special Education to Program Manager III Position in Special Education. Increase of \$10,592.14. | 64949 |
| 01-6500-2900-1050 01-6500-2900-1327 | Restricted | Nathaly Manivanh | \$493.79 Daily | \$529.84 Daily | Kristi Baysinger | Position changed from Program Manager III Position in Special Education to Coordinator II Position in Special Education. Increase of \$10,281.40. | 64587 |
| 01-0000-2320-5000 | Unrestricted | Terrell Martinez | \$819.63 Daily | \$1,044.77 Daily | Troy Brown | Position changed from Division Director Position in Business Services to Deputy Superintendent Position in Business Services. Increase of \$74,338.71. | 64365 |
| 01-6500-1300-1610 01-9010-1300-6510 | Restricted | Danielle McPherson | \$386.18 Daily | \$538.52 Daily | Monica Vallerga | Position changed from Teacher Position in Special Education to Coordinator IV Position in Special Education. Increase of \$58,979.86. | 67632 |
| 09-0000-1100-3800 09-3010-1100-3868 | Both | Kimberly Milton | \$182.56 Daily | \$361.20 Daily | Joni Hellstrom | Position changed from Instructional Assistant Position in Special Education to Teacher - Counselor Position in Venture Academy. Increase of \$54,916.04. | 66084 |
| 01-6500-2900-1050 | Restricted | Alana Moreno | \$507.41 Daily | \$544.41 Daily | Kristi Baysinger | Position changed from Program Manager III Position in Special Education to Coordinator II Position in Special Education. Increase of \$10,552.00. | 64471 |
| 01-0000-2300-5000 | Unrestricted | Janell Morris | \$586.74 Daily | \$770.14 Daily | Terrell Martinez | Position changed from Coordinator IV Position in Business Services to Division Director Position in Business Services. Increase of \$60,556.72. | 64316 |
| 01-6500-1100-1020 | Restricted | Nicole Mosher | \$200.64 Daily | \$318.51 Daily | Shelly Garrett | Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$44,010.68. | 65691 |



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 # |
|----------------------------------------|---------------------------------|-------------------------|----------------|-----------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 01-0000-1300-6810 | Unrestricted | Delgel Pabalan | \$515.67 Daily | \$553.31 Daily | Ann Cunial | Position changed from Coordinator II Position in Teacher's College of San Joaquin to Coordinator IV Position in STEM Programs. Increase of \$18,031.40. | 68679 |
| 01-0000-2300-5026 01-9010-2300-5025 | Both | Michael Pham | \$467.22 Daily | \$553.31 Daily | Donna Williamson | Position changed from Coordinator I Position in Codestack to Coordinator IV Position in Codestack. Increase of \$26,441.16. | 58066 |
| 01-0000-2300-5000 | Unrestricted | Leeann Ray | \$300.50 Daily | \$538.52 Daily | Janell Morris | Position changed from Payroll Specialist Position in Business Services to Coordinator IV Position in Business Services. Increase of \$52,943.73. | 64316 |
| 01-6500-2900-1050 01-6500-2900-1807 | Restricted | Ingrid Saavedra | \$480.60 Daily | \$515.67 Daily | Kristi Baysinger | Position changed from Program Manager III Position in Special Education to Coordinator II Position in Special Education. Increase of \$10,001.56. | 64595 |
| 01-0000-2300-4205 01-6388-2300-4402 | Both | Carly Sexton | \$532.21 Daily | \$616.73 Daily | Pamela Knapp | Position changed from Public Information Officer Position in Student Programs and Services to Coordinator IV Position in College and Career Readiness. Increase of \$27,258.10. | 62446 |
| 01-0000-2300-5000 | Unrestricted | Kelly Siegel | \$496.51 Daily | \$538.52 Daily | Kristin Rose | Position changed from Program Manager II Position in Business Services to Coordinator IV Position in Business Services. Increase of \$12,902.24. | 64365 |
| 01-6500-2900-1050 | Restricted | Deanna Summers | \$521.35 Daily | \$559.40 Daily | Kristi Baysinger | Position changed from Program Manager III Position in Special Education to Coordinator II Position in Special Education. Increase of \$10,853.40. | 64606 |
| 01-6500-2900-1050 | Restricted | Cintya Toledo Fulgencio | \$480.60 Daily | \$515.67 Daily | Kristi Baysinger | Position changed from Program Manager III Position in Special Education to Coordinator II Position in Special Education. Increase of \$10,002.56. | 64596 |
| 01-6500-2900-1050 | Restricted | Jennifer Tompkins | \$521.35 Daily | \$559.40 Daily | Kristi Baysinger | Position changed from Program Manager III Position in Special Education to Coordinator II Position in Special Education. Increase of \$10,854.40. | 64603 |
| 01-0000-2300-7204 | Unrestricted | Daniel Torres Santiago | \$218.48 Daily | \$421.92 Daily | Lissa Gilmore | Position changed from Senior Naturalist Position in STEM Programs to Program Manager II Position in STEM Programs. Increase of \$60,688.68. | 65340 |
| 01-0000-2300-5000 12-9012-2300-7799 | Both | Rachele Tyler | \$670.39 Daily | \$749.07 Daily | Terrell Martinez | Position changed from Director I Position in Business Services to Division Director Position in Business Services. Increase of \$25,374.54. | 64365 |



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 # |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------|----------------|-----------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 12-5055-2300-6210 12-6127-2300-6204 12-9012-2300-7618 12-5035-2300-6213 12-9010-2300-6240 12-5035-2300-7769 12-5035-2300-6165 12-6054-2300-7773 12-6102-2300-7774 12-6128-2300-7768 | Restricted | Alejandra Valencia | \$209.86 Daily | \$285.56 Daily | Brandi Harrold | Position changed from Administrative Assistant Position in Early Childhood to Project Liaison I Position in Early Childhood. Increase of \$11,426.98. | 65828 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|----------------------------------------------------------------------------------|----------------------------------|----------------------|-----------------------------|---------------|----------------------|------------------------------------------------------------------------------------|-------|
| 01-0000-2400-5205 | Unrestricted | Ulysses Aguilar | Info Tech System Specialist | \$ 10,034.30 | Jerald (Rames) Creel | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5026 01-9010-2300-5025 | Both | Louie Ambriz Jr. | Coordinator II | \$ 29,754.46 | Donna Williamson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-3061-2900-6093 01-3060-2900-6093 01-3061-2900-6035 | Both | Mariana Ambriz | Primary Academic Asst | \$ 11,230.21 | Manuel Nunez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-1050 01-6500-2900-1327 | Restricted | Breanna K Anderson | Coordinator II | \$ 21,327.59 | Kristi Baysinger | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Audra Y Angulo | Teacher | \$ 10,140.30 | Kathryn Eyer | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5026 01-9010-2300-5025 | Restricted | John J Arguelles | Division Director | \$ 12,010.57 | Troy Brown | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Victoria A Arizaga | Teacher | \$ 10,286.28 | Kathryn Eyer | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 12-9010-2900-6244 | Restricted | Martha C Arroyo | Parent Educator I | \$ 10,562.19 | Brandi Harrold | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5218 01-0000-2300-5205 | Unrestricted | Edmond Babakhan | Division Director | \$ 11,825.39 | Terrell Martinez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 02-9010-1300-6006 | Restricted | Michele L Badovinac | Director I | \$ 10,081.27 | Girlie Hale | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Jennifer D Barry | Teacher | \$ 10,590.14 | Enrique Lopez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0000-2300-3800 | Unrestricted | Andrew A Basler | Program Manager III | \$ 12,096.95 | Joni Hellstrom | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Gina M Berlin | Teacher | \$ 10,604.43 | Kathryn Eyer | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-3060-2900-6086 01-3060-2900-6084 01-3061-2900-6083 01-3061-2900-6035 | Restricted | Jose J Bobadilla | Secondary Academic Advisor | \$ 12,554.54 | Manuel Nunez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0240-2400-8100 01-5810-2400-6271 | Both | Alyssa V Botello | Admin Assistant | \$ 10,965.67 | Douglas McCreath | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 01-6500-1100-1327 | Restricted | Christopher A Bowers | Teacher | \$ 11,697.17 | Hailey Musick | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0240-1300-3610 09-0240-1300-8100 01-3025-1300-3350 | Both | Jacob D Boyd | Coordinator IV | \$ 13,311.73 | Juan Jauregui Jr. | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-3202 | Restricted | Michelle M Brassesco | LSH Specialist | \$ 11,075.79 | Silvia De Alba | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-1050 | Restricted | Cameron M Brasuell | Coordinator II | \$ 18,187.21 | Kristi Baysinger | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|-------------------------------------------------------------------------------------------------------|----------------------------------|---------------------|----------------------------|---------------|-------------------------|------------------------------------------------------------------------------------|-------|
| 01-6680-2300-6323 01-6685-2300-6326 01-9010-2300-6360 | Restricted | Flora M Brice | Project Liaison II | \$ 12,101.52 | Sheri Coburn | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Amber D Brown | LSH Specialist | \$ 12,156.65 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0240-2300-3923 09-0240-2300-8100 09-0000-2300-3800 11-6015-2300-3011 01-0240-2300-3610 | Both | Jason D Brown | Coordinator IV | \$ 10,298.87 | Brandy Thurman | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1330-1600 01-6500-1330-2060 01-6500-1330-2070 01-6500-1330-1500 | Restricted | Brandie A Brunni | Assistant Superintendent | \$ 12,763.32 | Janine Kaeslin | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Moriah J Buchanan | Teacher | \$ 10,350.17 | Brett Lewis | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-3061-2900-6096 01-3061-2900-6095 01-3060-2900-6096 01-3060-2900-6095 | Restricted | Laura E Calderon | Secondary Academic Advisor | \$ 11,742.35 | Manuel Nunez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0240-1100-3927 | Unrestricted | Charles W Canada | Teacher RSP | \$ 11,112.72 | Jamie Ward | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-1050 | Restricted | Christine N Carrier | Licensed Vocational Nurse | \$ 12,714.44 | Kathryn Savage | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-3061-2900-6093 01-3061-2900-6095 01-3060-2900-6093 | Restricted | Marisela Cervantes | Primary Academic Asst | \$ 11,963.77 | Manuel Nunez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Francisca B Chavez | Teacher | \$ 10,406.54 | Shelly Garrett | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5000 | Unrestricted | Aggie L Christensen | Director I | \$ 10,489.73 | Christina Torres-Peters | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-1050 | Restricted | Sandra A Cloeters | Licensed Vocational Nurse | \$ 11,234.82 | Kathryn Savage | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9012-1300-6351 01-0000-1300-7905 01-7810-1300-6359 01-9010-1300-6339 | Both | Sheri E Coburn | Division Director | \$ 11,450.28 | Jane Steinkamp | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Isabel Contreras | LSH Specialist | \$ 10,922.81 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0240-1300-8100 01-0240-1300-3610 | Unrestricted | Lonnie J Cox | Director I | \$ 10,091.87 | Juan Jauregui Jr. | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5217 01-0000-2300-5230 | Unrestricted | Jerald R Creel | Director III | \$ 22,292.04 | Ed Babakhan | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|-------------------------------------------------------------|----------------------------------|-------------------------------|-----------------------------|---------------|------------------------|------------------------------------------------------------------------------------|-------|
| 01-3060-2900-6086 | Restricted | David Cruz Duran | Recruiter 11 Months | \$ 10,316.41 | Javier Mendoza Sanchez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-1300-6810 | Unrestricted | Ann M Cunial | Division Director | \$ 10,798.38 | Jane Steinkamp | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0240-1300-3926 01-6371-1300-4001 | Both | Antonio J Damele | Coordinator IV | \$ 10,218.69 | Juan Jauregui Jr. | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-7810-2300-6359 | Restricted | Jennifer B DeAngelo | Coordinator II | \$ 11,460.02 | Sheri Coburn | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5216 | Unrestricted | Linh P Dinh | Coordinator IV | \$ 10,310.19 | Jerald (Rames) Creel | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Rocio M Doctolero | Teacher | \$ 10,643.01 | Brett Lewis | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1021 | Restricted | Chanthavee Duangsawat-Rasamee | Teacher | \$ 10,700.27 | Hailey Musick | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-1400-1100-3800 | Unrestricted | Kristina M Dustin | Teacher | \$ 10,084.11 | Amy Thompson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 01-6500-1100-1327 | Restricted | Cristal E Escobedo | Teacher | \$ 10,090.60 | Enrique Lopez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0000-2900-3800 | Unrestricted | Amy L Esparza | Campus Safety Tech | \$ 31,813.27 | Erica Nestle | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-3061-2900-6094 01-3061-2900-6035 01-3060-2900-6094 | Restricted | Irene Espinoza | Primary Academic Asst | \$ 11,688.28 | Manuel Nunez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1300-1610 | Restricted | Kathryn W Eyer | Director I | \$ 10,264.35 | Monica Vallerga | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1300-1610 | Restricted | Rowena N Fairbanks | Director II | \$ 18,107.28 | Brandie Brunni | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Lisa R Fannin | LSH Specialist | \$ 11,164.09 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-1050 | Restricted | Christina E Farmer | SLPA | \$ 10,772.49 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0240-2400-8100 | Unrestricted | Mariella N Fernandez | Student Services Technician | \$ 12,181.76 | Jennifer Lawrence | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 12-5210-2300-6956 12-5211-2300-6959 | Restricted | Itzel A Flores | Program Manager I | \$ 146,338.34 | Lauralie Haley | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2400-5026 | Unrestricted | Laura Flores | System Specialist | \$ 10,492.61 | Michael Pham | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1300-3201 01-6520-1300-3361 01-0240-1300-3610 | Both | Wendy D Frink | Director II | \$ 10,377.64 | Juan Jauregui Jr. | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2400-7204 | Unrestricted | Crystal Y Garcia | Admin Assistant | \$ 12,473.04 | Tamara Basepayne | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-3201 | Restricted | Ernie D Garcia | Teacher RSP | \$ 10,699.64 | Lucas Homdus | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|----------------------------------------------------------------------------------|----------------------------------|------------------------|------------------------------|---------------|-------------------|------------------------------------------------------------------------------------|-------|
| 01-6500-1300-1610 | Restricted | Shelly L Garrett | Director II | \$ 10,177.22 | Monica Vallerga | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-3202 | Restricted | Alexandra E Gass | Teacher RSP | \$ 10,462.09 | Silvia De Alba | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Kris M Gedney | Teacher | \$ 14,336.20 | Kathryn Eyer | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-1300-6386 01-9012-1300-6396 01-9010-1300-6397 01-3183-1300-6404 | Restricted | Sarah J Glusing | Director I | \$ 17,558.07 | Lauren Dietrich | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Andrea B Gonzales | Teacher | \$ 10,699.68 | Kathryn Eyer | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0240-2900-8100 | Unrestricted | La Tanya M Gonzalez | Counselor Technician | \$ 13,584.07 | Jennifer Lawrence | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 12-9010-2900-6244 | Restricted | Susana Gonzalez | Parent Educator I | \$ 10,675.72 | Brandi Harrold | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0240-1330-8100 01-0240-1330-3600 09-0000-1330-3800 | Unrestricted | Melanie N Greene | Asst Superintendent COSP | \$ 11,129.95 | Janine Kaeslin | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 01-6510-1100-1040 | Restricted | Margaret L Gunter | LSH Specialist | \$ 11,089.26 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 02-9010-1300-6006 | Restricted | Girlie Hale | Division Director | \$ 11,511.14 | Jane Steinkamp | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-5025 | Restricted | Daniel T Hana | Coordinator IV | \$ 10,010.43 | Dennis Rongo | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-7810-1300-6359 | Restricted | Nora Y Hana | Director II | \$ 10,162.58 | Sheri Coburn | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 12-6127-1300-6204 12-5035-1300-6165 | Restricted | Shadaneca K Harbour | Coordinator II | \$ 10,322.63 | Brandi Harrold | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0000-1300-3800 | Unrestricted | Joni M Hellstrom | Division Director | \$ 11,423.67 | Melanie Greene | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0000-2300-3800 09-0240-2300-8100 01-0240-2300-3922 | Unrestricted | Nou Hendricks | Director II | \$ 10,539.00 | Melanie Greene | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Rachel E Hernandez | Teacher | \$ 10,700.11 | Kathryn Eyer | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-1050 | Restricted | Ma Katherine A Herrera | Licensed Vocational Nurse | \$ 13,807.03 | Kathryn Savage | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2400-3202 | Restricted | Marlene L Hodges | Clerk II | \$ 14,792.84 | Silvia De Alba | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 01-6500-1100-1327 | Restricted | Jessica L Isherwood | Teacher | \$ 10,509.29 | Jason Davis | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 02-9010-1300-6006 | Restricted | Elizabeth Jara | Coordinator II | \$ 10,229.75 | Michele Badovinac | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|-------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------|--------------------------|---------------|--------------------|------------------------------------------------------------------------------------|-------|
| 01-6500-1100-1020 | Restricted | Angela N Johnson | Teacher | \$ 10,596.42 | Kathryn Eyer | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2400-5025 | Restricted | Maria J Junez | User Support Specialist | \$ 10,011.77 | Michael Pham | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-1360-5000 | Unrestricted | Janine N Kaeslin | Associate Superintendent | \$ 13,903.25 | Troy Brown | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 01-6500-1100-1327 | Restricted | Taymoor Khan | Teacher | \$ 12,328.55 | Enrique Lopez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-4205 01-9010-2300-4215 | Both | Pamela R Knapp | Director II | \$ 10,387.46 | Jane Steinkamp | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-7810-2400-6053 | Restricted | Amber L Lackey | Admin Assistant | \$ 13,663.63 | Annie Cunial | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Lacy J Lahman | LSH Specialist | \$ 11,043.10 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Jordan M Lamb | Teacher | \$ 12,871.49 | Shelly Garrett | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-3201 | Restricted | Kristin M Laney | Teacher RSP | \$ 10,438.83 | Wendy Frink | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Joanna M Lapp | Teacher | \$ 10,726.32 | Enrique Lopez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0240-2300-3922 11-6015-2300-3011 09-0240-2300-8100 01-0240-2300-3926 01-0240-2300-3927 | Both | Jennifer C Lawrence | Program Manager III | \$ 10,459.62 | Nou Hendricks | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5000 | Unrestricted | Christina M Lewis | Director I | \$ 10,441.59 | Rachele Tyler | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-1050 | Restricted | Melissa D Logan | Program Manager III | \$ 14,272.56 | Kristi Baysinger | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1300-1610 01-6500-1300-1327 | Restricted | Enrique Lopez | Director II | \$ 10,069.12 | Monica Vallerga | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5026 01-9010-2300-5025 | Both | Roderick R Love Jr. | Coordinator I | \$ 10,222.44 | James Orick | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 12-6054-2300-7773 | Restricted | Kelly A Lund-Hopkinson III | Program Manager I | \$ 10,561.46 | Brandi Harrold | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0240-2400-8100 01-0240-2400-3922 01-0240-2400-3927 | Unrestricted | Tymeka D Mangum | Registrar | \$ 12,525.98 | Sophie Soth | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2400-5025 | Restricted | Jessica Marin-Del Vigna | User Support Specialist | \$ 12,769.08 | Vacant - Pos. 1599 | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0240-1300-8100 | Unrestricted | Douglas E McCreath | Director II | \$ 10,039.10 | Juan Jauregui Jr. | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Rosario Mendez | Teacher | \$ 10,095.82 | Shelly Garrett | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------|---------------------------|---------------|----------------------|------------------------------------------------------------------------------------|-------|
| 01-6500-1100-1020 | Restricted | Belen N Mendoza | Teacher | \$ 10,279.25 | Shelly Garrett | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5217 01-0000-2300-5230 | Unrestricted | Pamela A Mendoza | Program Manager I | \$ 27,407.14 | Jerald (Rames) Creel | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-5025 | Restricted | Joshua A Micheals | Program Manager III | \$ 10,344.70 | Donna Williamson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Juana M Mier | LSH Specialist | \$ 10,675.97 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Priscilla M Miramontes | Teacher | \$ 10,011.90 | Jeanette Dovik | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5026 | Unrestricted | Richard D Mitchell II | Program Manager I | \$ 28,708.31 | Gary Flores | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Nikki T Moore | Teacher | \$ 11,059.13 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Brenda Moran Montes | Teacher | \$ 10,768.22 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-6268 01-7810-2300-5291 01-7810-2300-5290 01-7810-2300-5289 01-7810-2300-5292 01-7810-2300-5280 | Restricted | Nicholas D Mueller | Director II | \$ 10,456.39 | Melanie Greene | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Ana T Murguia-Jauregui | Teacher | \$ 13,853.02 | Jason Davis | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Adria D Murphy | Teacher | \$ 11,287.95 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1300-1610 01-9010-1300-6510 | Restricted | Hailey L Musick | Director I | \$ 10,290.32 | Monica Vallerga | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5000 | Unrestricted | Kelly M Neary | Division Director | \$ 12,944.84 | Terrell Martinez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0000-1300-3800 | Unrestricted | Erica J Nestle | Coordinator IV | \$ 10,233.47 | Joni Hellstrom | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5216 01-0000-2300-5205 | Unrestricted | Vi T Nguyen | Director II | \$ 18,843.14 | Ed Babakhan | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-6352 01-9010-2300-6339 | Restricted | Katie L Nilsson | Director II | \$ 10,497.36 | Sheri Coburn | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-3060-1300-6080 01-3060-1300-6082 | Restricted | Manuel S Nunez | Director II | \$ 10,085.76 | Jane Steinkamp | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Kimberly A Nuno | Teacher | \$ 10,230.32 | Kathryn Eyer | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-1050 | Restricted | Kaylee L OBrien | Licensed Vocational Nurse | \$ 14,396.31 | Kathryn Savage | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5026 01-9010-2300-5025 | Both | James T Orick | Director II | \$ 10,588.22 | John Arguelles | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|-------------------------------------------------------------|----------------------------------|-----------------------------|----------------------------|---------------|-------------------|------------------------------------------------------------------------------------|-------|
| 09-0240-2900-8100 | Unrestricted | Adriana Orozco Guizar | Counselor Technician | \$ 14,428.74 | Jennifer Lawrence | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Juan C Ortega Jr | Teacher | \$ 10,232.79 | Enrique Lopez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-5025 | Restricted | Cassandra A Pamplona-Valdez | Principal Engineer | \$ 10,484.52 | Donna Williamson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Kristi L Perez | Teacher | \$ 10,415.82 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-7610 | Unrestricted | Veronica R Rabang | Public Information Officer | \$ 10,075.44 | Janine Kaeslin | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Lena C Rajaphone | Teacher | \$ 10,155.74 | Shelly Garrett | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-5810-2300-6355 | Restricted | Rita A Rasuli | Coordinator II | \$ 11,658.79 | Nora Hana | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5000 | Unrestricted | Virginia L Rich | Coordinator IV | \$ 10,168.87 | Warren Sun | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0000-1100-3800 | Unrestricted | Celia Rico-De La Rosa | Teacher | \$ 10,960.81 | Amy Thompson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-3061-2900-6094 01-3060-2900-6094 | Restricted | Maria C Rodriguez | Primary Academic Asst | \$ 10,868.70 | Manuel Nunez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Viridiana Rodriguez | Teacher | \$ 10,626.98 | Enrique Lopez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-5025 | Restricted | Dennis A Rongo | Principal Engineer | \$ 12,210.65 | John Arguelles | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5000 | Unrestricted | Kristin J Rose | Director I | \$ 18,283.08 | Rachele Tyler | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Katie M San Julian | Teacher | \$ 13,381.89 | Hailey Musick | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Christofer G Sanchez | Teacher | \$ 10,415.91 | Brett Lewis | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6510-1100-1040 | Restricted | Heidi A Schipper | Teacher | \$ 10,609.34 | Hailey Musick | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-3061-2900-6094 01-3060-2900-6094 | Restricted | Bertha C Segura | Secondary Academic Advisor | \$ 13,016.78 | Manuel Nunez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 12-5210-1300-6956 12-5211-1300-6959 | Restricted | Leticia Sida | Director I | \$ 10,122.56 | Connor Sloan | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 12-5210-1300-6956 12-5211-1300-6959 12-9012-1300-7799 | Restricted | Connor J Sloan | Division Director | \$ 10,748.81 | Jane Steinkamp | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Denean E Smith | Teacher | \$ 10,090.57 | Brett Lewis | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-2900-3202 | Restricted | David Sok | Campus Safety Tech | \$ 12,341.46 | Amy Thompson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|----------------------------------------------------------------------------------|----------------------------------|---------------------------|---------------------------------------|---------------|------------------|------------------------------------------------------------------------------------|-------|
| 01-3025-2900-3350 01-0240-2900-3020 | Both | Russell Speed | Campus Connection Tech | \$ 16,524.76 | Shanna Hurtado | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-1330-5000 12-9012-1330-7799 01-7810-1330-6053 | Both | Jane B Steinkamp | Asst Superintendent Ed Services | \$ 12,332.43 | Janine Kaeslin | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-7202 01-7810-2300-7164 01-9010-2300-7151 01-7135-2300-7234 | Both | Kristine Stepping | Coordinator IV | \$ 11,382.96 | Annie Cunial | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Jacquelyn N Stone | LSH Specialist | \$ 11,013.28 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 | Restricted | Kassandra M Stromberg | Teacher | \$ 13,352.65 | Hailey Musick | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5000 01-0000-2300-5700 | Unrestricted | Warren W Sun | Division Director | \$ 11,893.14 | Terrell Martinez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5000 01-0000-2300-5700 | Unrestricted | Timothy M Sutton | Director II | \$ 10,077.11 | Warren Sun | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Shelley L Tajii | LSH Specialist | \$ 11,077.86 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-5025 | Restricted | Jonathan P Thomasson | Principal Engineer | \$ 10,553.80 | Donna Williamson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-5025 | Restricted | Michael Thomasson | Director I | \$ 29,748.91 | John Arguelles | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0000-1300-3800 | Unrestricted | Amy D Thompson | Director II | \$ 10,003.99 | Joni Hellstrom | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5217 | Unrestricted | William R Tipton | Director II | \$ 19,505.39 | Ed Babakhan | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2330-5000 | Unrestricted | Christina F Torres-Peters | Chief Human Resources Officer | \$ 12,278.84 | Terrell Martinez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5205 | Unrestricted | Steven H Tran | Coordinator IV | \$ 22,729.28 | Vi Nguyen | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1300-1600 | Restricted | Monica C Vallerga | Division Director | \$ 11,359.22 | Brandie Brunni | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 09-0000-2200-3800 | Unrestricted | Bonnie K Vanderwerff | Student Services Nutrition Specialist | \$ 10,948.78 | Amy Thompson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1020 01-6500-1100-1327 | Restricted | Denise S Vaughan | Teacher | \$ 10,795.48 | Enrique Lopez | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 12-5210-1300-6956 12-5211-1300-6959 | Restricted | Anahi J Velasquez | Program Manager I | \$ 10,561.65 | Stacy McCarley | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-1050 | Restricted | Kristen E Vessie | Teacher | \$ 10,790.46 | Staci Johnson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1100-3201 | Restricted | Gabino A Villanueva | Teacher RSP | \$ 10,404.98 | Douglas Silva | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

| Fund Resource Object Management | Program Restricted/ Unrestricted | Name | Position Title | Cost Increase | Administrator | Purpose | HRA # |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------|-----------------------|----------------------|----------------------|------------------------------------------------------------------------------------|--------------|
| 01-0000-2300-5205 | Unrestricted | Dale N Wenzel | Coordinator IV | \$ 10,527.28 | Robert Tipton | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-0000-2300-5026 01-9010-2300-5025 | Both | Donna C Williamson | Director III | \$ 10,895.77 | John Arguelles | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-9010-2300-5025 | Restricted | Shane R Williamson | Program Manager III | \$ 18,100.59 | Donna Williamson | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |
| 01-6500-1300-3201 01-5630-1300-3431 01-7366-1300-3935 01-3010-1300-3351 01-3025-1300-3350 09-0240-1300-8100 01-9010-1300-3941 | Both | Mark A Yost | Director I | \$ 10,106.24 | Melanie Greene | Negotiated additional 3% COLA on-schedule & one-time \$4k off-schedule settlement. | 67753 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|-------------------------------|-----------------|-------------------------|
| 10Gig iBoss Firewall | 1 | 8/24/2023 |
| 20,000 Leagues Under the Sea | 1 | 7/12/2023 |
| 50YVYM3 N | 1 | 8/11/2023 |
| A Difference | 12 | 7/12/2023 |
| A Drop of Water | 13 | 7/12/2023 |
| A Microscopic World | 6 | 7/12/2023 |
| A Road to Freedom | 13 | 7/12/2023 |
| A strong right arm | 9 | 7/12/2023 |
| A World of Water | 24 | 7/12/2023 |
| Acrobat 27" Ultra HD CCTV | 1 | 10/31/2023 |
| Acrobat HD Mini | 1 | 10/31/2023 |
| ActivConnect PRM-X6PRO-01 | 2 | 6/8/2023 |
| Advancemos TE 1st | 1 | 7/12/2023 |
| Advancemos TE 2nd | 1 | 7/12/2023 |
| Adventure under the ice | 18 | 7/12/2023 |
| Against the odds | 18 | 7/12/2023 |
| Aground | 18 | 7/12/2023 |
| Aleratec DVD/CD Copier 280103 | 1 | 8/24/2023 |
| Alexander Graham | 13 | 7/12/2023 |
| Alexander Hamilton | 53 | 7/12/2023 |
| Algebra | 3 | 7/12/2023 |
| Algebra 1 | 3 | 7/12/2023 |
| Algebra 1 common core | 1 | 7/12/2023 |
| Algebra 1 TE | 1 | 7/12/2023 |
| Algebra Readiness | 1 | 7/12/2023 |
| Algebra TE | 1 | 7/12/2023 |
| Alternative Energy | 13 | 7/12/2023 |
| AM Gov | 34 | 7/12/2023 |
| American Government | 11 | 7/12/2023 |
| American Vision | 1 | 8/16/2023 |
| An Immigrant Community | 13 | 7/12/2023 |
| An Ocean Food Chain | 12 | 7/12/2023 |
| Andrew Lost | 13 | 7/12/2023 |
| APC Back Ups Pro 1000 | 2 | 8/24/2023 |
| APC NetBotz 355 Camera | 1 | 8/24/2023 |
| Apple G5 Computer | 1 | 8/24/2023 |
| Apple iMac | 1 | 8/24/2023 |
| Apple iMac (A1224) | 3 | 6/8/2023 |
| Apple iMac (A1311) | 2 | 6/8/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|-------------------------------------|-----------------|-------------------------|
| Apple iMac (A1418) | 4 | 6/8/2023 |
| Apple iMac 2017 | 1 | 8/24/2023 |
| Apple iMac 27 | 1 | 8/24/2023 |
| Apple iMac (A1224) | 1 | 8/11/2023 |
| Apple iMac (A1311) | 19 | 8/11/2023 |
| Apple iMac (A1418) | 16 | 8/11/2023 |
| Apple iPad (A1395) | 8 | 6/8/2023 |
| Apple iPad (A1416) | 44 | 6/8/2023 |
| Apple iPad 16GB | 3 | 8/24/2023 |
| Apple iPad 9.7 | 1 | 8/24/2023 |
| Apple iPad Mini | 1 | 8/24/2023 |
| Apple MacBook 13" (A1502) | 3 | 6/8/2023 |
| Apple MacBook 13" (A1708) | 3 | 6/8/2023 |
| Apple MacBook 13" (A2159) | 1 | 6/8/2023 |
| Apple MacBook 13" (A2289) | 3 | 6/8/2023 |
| Apple MacBook 13" (A2338) | 2 | 6/8/2023 |
| Apple MacBook 15" (A1398) | 1 | 6/8/2023 |
| Apple MacBook 15" (A2141) | 1 | 6/8/2023 |
| Apple MacBook Air | 1 | 8/24/2023 |
| Art in Focus | 2 | 7/12/2023 |
| Aruba 24p Gig-T | 5 | 8/24/2023 |
| ASUS Notebook C214M | 5 | 6/8/2023 |
| Aver F50 | 1 | 8/11/2023 |
| Aver M50 | 1 | 8/11/2023 |
| AVerVision F17-8M | 1 | 6/8/2023 |
| AVerVision F50 | 4 | 6/8/2023 |
| Baboon | 13 | 7/12/2023 |
| Barbra Park | 20 | 7/12/2023 |
| Barron's Spanish-English Dictionary | 25 | 7/12/2023 |
| Basic English Composition | 5 | 7/12/2023 |
| Basic English Grammar | 8 | 7/12/2023 |
| Basic Math Skills | 1 | 7/12/2023 |
| Because of Winnie Dixie | 20 | 7/12/2023 |
| Beyond Expectation | 18 | 7/12/2023 |
| Binders - broken | 4 | 7/12/2023 |
| Biology | 13 | 7/12/2023 |
| Biology | 4 | 8/16/2023 |
| Biology TE | 4 | 7/12/2023 |
| Blood on the River | 21 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|----------------------------------------------------|-----------------|-------------------------|
| Blown Away | 18 | 7/12/2023 |
| Book 10 Wordly Wise 3k | 22 | 7/12/2023 |
| Bookshelf with Bottom cupboard | 1 | 10/18/2023 |
| Bound for Oregon | 10 | 7/12/2023 |
| Braille Note Touch 32 | 2 | 10/31/2023 |
| Bring Science Alive | 55 | 7/12/2023 |
| Bringing Home the Circus | 6 | 7/12/2023 |
| Brother MFC 5890CN AIO | 1 | 8/24/2023 |
| Brother ML300 typewriter | 1 | 8/24/2023 |
| Bulls-Eye | 12 | 7/12/2023 |
| Business and Personal Finance | 8 | 7/12/2023 |
| Business and Personal Finance | 9 | 8/16/2023 |
| Business Law | 19 | 8/16/2023 |
| Cali Algebra Readiness Student Activities | 1 | 7/12/2023 |
| Cali Algebra Readiness Student Activities Workbook | 8 | 7/12/2023 |
| Cali Algebra | 4 | 7/12/2023 |
| Cali Algebra 1 | 10 | 7/12/2023 |
| Cali Algebra 1 TE | 1 | 7/12/2023 |
| Cali Algebra 2 | 1 | 7/12/2023 |
| Cali Algebra 2 TE | 1 | 7/12/2023 |
| Cali Algebra Readiness | 35 | 7/12/2023 |
| Cali Algebra Readiness TE | 1 | 7/12/2023 |
| Cali Algebra workbook | 1 | 7/12/2023 |
| Cali Biology | 1 | 7/12/2023 |
| Cali Geometry TE | 2 | 7/12/2023 |
| Cali Gold Rush | 13 | 7/12/2023 |
| Cali Life Science | 15 | 7/12/2023 |
| Cali Life Science Interactive reader | 1 | 7/12/2023 |
| Cali Life Science TE | 1 | 7/12/2023 |
| Cali Literature Reading & Language | 23 | 7/12/2023 |
| Cali Math Course 2 Volume 2 | 1 | 7/12/2023 |
| Cali Math Course 3 Volume 2 | 1 | 7/12/2023 |
| Cali Mathematic Standards | 2 | 7/12/2023 |
| Cali Physical Science | 17 | 7/12/2023 |
| Cali Physical Science Interactive Reader | 2 | 7/12/2023 |
| Cali Physical Science TE | 1 | 7/12/2023 |
| Cali Physical Science Standard Review | 1 | 7/12/2023 |
| Cali World History | 1 | 7/12/2023 |
| Call Me Max | 12 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|--------------------------------------|-----------------|-------------------------|
| Canon Pixma IP90 Printer | 1 | 8/24/2023 |
| Cesar Chavez | 11 | 7/12/2023 |
| Chance the World | 6 | 7/12/2023 |
| Chemistry | 3 | 7/12/2023 |
| Chemistry Workbook | 1 | 7/12/2023 |
| Chihul's Secret | 6 | 7/12/2023 |
| Children of the Trail West | 13 | 7/12/2023 |
| Children of the Wild West | 13 | 7/12/2023 |
| Chinese Immigration | 13 | 7/12/2023 |
| Chocolate by Hershey | 13 | 7/12/2023 |
| Civics | 6 | 8/16/2023 |
| Climate | 13 | 7/12/2023 |
| CNB9GCWMZH | 1 | 8/11/2023 |
| Coby TV TFDVD2395 | 1 | 6/8/2023 |
| Collections 10 | 10 | 8/16/2023 |
| Collections 11 | 9 | 8/16/2023 |
| Collections 12 | 10 | 8/16/2023 |
| Collections 9 | 7 | 8/16/2023 |
| Coming Together for Change | 6 | 7/12/2023 |
| Common Core Clinics | 4 | 7/12/2023 |
| Communication Device | 1 | 10/31/2023 |
| Compaq MP3800 | 1 | 6/8/2023 |
| Conference Chair | 18 | 7/12/2023 |
| Conference Table | 1 | 7/12/2023 |
| Consumer Mathematics | 21 | 7/12/2023 |
| Consumer Mathematics TE | 3 | 7/12/2023 |
| Core Connections | 1 | 7/12/2023 |
| Creston PW-2420RU PowerPac | 1 | 8/24/2023 |
| Cross Curricular | 1 | 7/12/2023 |
| Crossmatch Guardian FP scanner | 1 | 8/24/2023 |
| Davinci HD/OCR 24" Monitor with case | 1 | 10/31/2023 |
| Dell P2317H monitor | 1 | 8/24/2023 |
| Dell P2419H monitor | 2 | 8/24/2023 |
| Dell 1908Fpt Monitor | 1 | 8/24/2023 |
| Dell 2009Wt monitor | 2 | 8/24/2023 |
| Dell 2208Wfpt monitor | 2 | 8/24/2023 |
| Dell Chromebook 11 | 25 | 6/8/2023 |
| Dell Chromebook 11 Touch P22T | 18 | 6/8/2023 |
| Dell Chromebook 3100 | 2 | 6/8/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|----------------------------------|-----------------|-------------------------|
| Dell Chromebook 3180 | 52 | 6/8/2023 |
| Dell Chromebook 7310 | 1 | 8/24/2023 |
| Dell E2311hf monitor | 1 | 8/24/2023 |
| Dell E5570 Laptop | 1 | 8/24/2023 |
| Dell Latitude 7280 | 1 | 8/24/2023 |
| Dell Latitude 7490 | 1 | 6/8/2023 |
| Dell Latitude D820 Laptop | 1 | 8/24/2023 |
| Dell Latitude E5540 Laptop | 2 | 8/24/2023 |
| Dell Latitude E5550 Laptop | 1 | 8/24/2023 |
| Dell Latitude E5570 laptop | 1 | 8/24/2023 |
| Dell Latitude E6440 Laptop | 1 | 8/24/2023 |
| Dell Latitude E6510 Laptop | 1 | 8/24/2023 |
| Dell Monitor Flat Panel | 1 | 6/8/2023 |
| Dell OptiPlex 3011 AIO | 7 | 6/8/2023 |
| Dell OptiPlex 7020 | 1 | 8/24/2023 |
| Dell OptiPlex 7040 | 2 | 8/24/2023 |
| Dell OptiPlex 7050 | 4 | 8/24/2023 |
| Dell OptiPlex 7060 | 1 | 8/24/2023 |
| Dell OptiPlex 745 | 1 | 6/8/2023 |
| Dell OptiPlex 790 | 1 | 6/8/2023 |
| Dell OptiPlex 9010 | 3 | 8/24/2023 |
| Dell OptiPlex 9020 | 4 | 8/24/2023 |
| Dell OptiPlex 980 | 1 | 8/24/2023 |
| Dell OptiPlex 990 | 1 | 8/24/2023 |
| Dell P2010HT Monitor | 2 | 8/24/2023 |
| Dell P2210 monitor | 2 | 8/24/2023 |
| Dell P2314Ht monitor | 1 | 8/24/2023 |
| Dell P2412Hb monitor | 2 | 8/24/2023 |
| Dell P2419H monitor | 1 | 8/24/2023 |
| Dell Precision 390 | 1 | 8/24/2023 |
| Dell Precision M6600 | 1 | 8/24/2023 |
| Dell Precision T1700 | 22 | 8/11/2023 |
| Delores Huerta | 6 | 7/12/2023 |
| Desk Chair | 1 | 9/15/2023 |
| Desserts | 13 | 7/12/2023 |
| Digging In | 6 | 7/12/2023 |
| Dora's Journey | 12 | 7/12/2023 |
| Dorlands Medical Dictionary 27th | 1 | 7/12/2023 |
| Dorlands Medical Dictionary 28th | 1 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|------------------------------------|-----------------|-------------------------|
| Dos Mundos 5th | 1 | 7/12/2023 |
| Double Door Desk Cabinet | 1 | 10/18/2023 |
| Droughts | 13 | 7/12/2023 |
| Drylongso | 12 | 7/12/2023 |
| Earth & Sun | 31 | 7/12/2023 |
| Earth Friendly Waste Management | 12 | 7/12/2023 |
| Earth Science | 12 | 7/12/2023 |
| Earth Science | 1 | 8/16/2023 |
| Earth Science TE | 1 | 7/12/2023 |
| Earth's Garbage Crisis | 13 | 7/12/2023 |
| EAS TFT Receiver 911 | 1 | 6/8/2023 |
| Economics | 27 | 7/12/2023 |
| Economics | 9 | 8/16/2023 |
| Economics TE | 2 | 7/12/2023 |
| Electric Stapler | 1 | 9/1/2023 |
| Ellis Island | 13 | 7/12/2023 |
| En Espanol 1st | 1 | 7/12/2023 |
| En Espanol 2nd | 1 | 7/12/2023 |
| En Espanol 3rd | 1 | 7/12/2023 |
| En Espanol Te 1st | 1 | 7/12/2023 |
| En Espanol TE 2nd | 1 | 7/12/2023 |
| En Espanol TE 3rd | 1 | 7/12/2023 |
| Energy in the Home | 13 | 7/12/2023 |
| Envision Math TE | 1 | 7/12/2023 |
| Envision Math TE accelerated gr. 7 | 2 | 7/12/2023 |
| Envision Math TE gr. 7 | 1 | 7/12/2023 |
| Envision Math TE gr.7 vol 1 | 1 | 7/12/2023 |
| Envision Math | 2 | 7/12/2023 |
| Envision Math Assessment gr.6 | 1 | 7/12/2023 |
| Envision Math TE gr.6 | 2 | 7/12/2023 |
| Epson EMP-51 Projector | 2 | 8/24/2023 |
| Epson H283A | 1 | 6/8/2023 |
| Escape From Saigon | 13 | 7/12/2023 |
| Escaping the Giant Wave | 11 | 7/12/2023 |
| Everybody counts | 18 | 7/12/2023 |
| Evision Math additional practice | 1 | 7/12/2023 |
| Explorations | 18 | 7/12/2023 |
| Exploring Arts | 1 | 7/12/2023 |
| Exploring Careers | 1 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|----------------------------------------|-----------------|-------------------------|
| Exploring Literature | 4 | 7/12/2023 |
| Exploring Literature TE | 1 | 7/12/2023 |
| Exploring the Deep | 18 | 7/12/2023 |
| Exploring the World by the Sea | 1 | 7/12/2023 |
| Exploring Tidepools | 1 | 7/12/2023 |
| Firewall | 1 | 8/24/2023 |
| Flight to Freedom | 9 | 7/12/2023 |
| Food Chain Frenzy | 10 | 7/12/2023 |
| GBC CombBind C210E | 1 | 8/24/2023 |
| GBC Spine Former CC1700 | 1 | 8/24/2023 |
| General Science | 1 | 7/12/2023 |
| Genome | 1 | 7/12/2023 |
| Geometry | 40 | 7/12/2023 |
| Geometry TE | 2 | 7/12/2023 |
| GF1CSD3 | 1 | 8/11/2023 |
| Gifted Hands | 1 | 7/12/2023 |
| Go West | 13 | 7/12/2023 |
| Gray desk with built in drawers | 1 | 9/18/2023 |
| Green Boy | 23 | 7/12/2023 |
| Greenland's Ocean Region | 13 | 7/12/2023 |
| Growth and Development across Lifespan | 1 | 7/12/2023 |
| HDMI Cable | 1 | 9/1/2023 |
| Health | 3 | 8/16/2023 |
| Health | 3 | 7/12/2023 |
| Health Science Fundamentals | 1 | 7/12/2023 |
| Health TE | 4 | 7/12/2023 |
| Hearing Device | 1 | 10/31/2023 |
| Heavy Duty Plastic Stools | 3 | 6/12/2023 |
| History Alive | 90 | 7/12/2023 |
| Home Health Handbook | 3 | 7/12/2023 |
| How Do We Use Water | 12 | 7/12/2023 |
| How Horses Changed the World | 18 | 7/12/2023 |
| HP CB442A | 1 | 8/11/2023 |
| HP Color LaserJet M553 | 1 | 8/24/2023 |
| HP Gig-T POE+ V2 ZL Module | 2 | 8/24/2023 |
| HP Gig-T/SFP ZL Module | 5 | 8/24/2023 |
| HP Gig-T/SFP V2 ZL Module | 1 | 8/24/2023 |
| HP LaserJet 1536dnf MFP | 1 | 6/8/2023 |
| HP LaserJet 4200fn | 1 | 6/8/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|--------------------------------|-----------------|-------------------------|
| HP LaserJet 9050 | 1 | 8/24/2023 |
| HP LaserJet P2015dn | 2 | 6/8/2023 |
| HP LaserJet P2055dn | 1 | 6/8/2023 |
| HP LaserJet Pro MFP M225dn | 1 | 6/8/2023 |
| HP LaserJet Pro MFP M225dw | 1 | 6/8/2023 |
| HP LaserJet Pro MFP M4476dn | 1 | 6/8/2023 |
| HP LaserJet Pro MFP428fdw | 1 | 6/8/2023 |
| HP MSM460 Wi-Fi Access Point | 13 | 8/24/2023 |
| HP MSM765zl Mobility Ctrller | 3 | 8/24/2023 |
| Hp Procurve 24p SFP | 3 | 8/24/2023 |
| Hp Procurve Gigabit Tranciever | 1 | 8/24/2023 |
| Hp Procurve Git-t 24 port | 4 | 8/24/2023 |
| Hp Procurve Git-T GBIC | 1 | 8/24/2023 |
| HP Procurve Switch 8200ZL | 2 | 8/24/2023 |
| HP PSC2110 AIO | 1 | 8/24/2023 |
| HP24P Gig-T ZL Module | 4 | 8/24/2023 |
| IBM Wheelwriter 5 typewriter | 1 | 8/24/2023 |
| iBoss Firewall | 1 | 8/24/2023 |
| Immigrant Kids | 14 | 7/12/2023 |
| Immigrants Today | 11 | 7/12/2023 |
| In the Lion's Den | 6 | 7/12/2023 |
| Indigo Planter | 52 | 7/12/2023 |
| Infocus IN24 Projector | 1 | 8/24/2023 |
| Introduction to Business | 20 | 8/16/2023 |
| Isabelle's Story | 23 | 7/12/2023 |
| Island of the Blue Dolphins | 11 | 7/12/2023 |
| J8693A Switch | 20 | 8/24/2023 |
| J8697A Switch | 5 | 8/24/2023 |
| J8702A 24 port Module | 21 | 8/24/2023 |
| J8705A 20+4 SFP Module | 6 | 8/24/2023 |
| J8712A Power Supply | 10 | 8/24/2023 |
| J8726A Management Module | 5 | 8/24/2023 |
| Jim Ugly | 11 | 7/12/2023 |
| Journey to America | 8 | 7/12/2023 |
| Judy's Dream | 12 | 7/12/2023 |
| Just A Dream | 13 | 7/12/2023 |
| JWUF846545L | 1 | 8/11/2023 |
| Kids Care for the Earth | 12 | 7/12/2023 |
| Kids Manage Money | 13 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|--------------------------------------|-----------------|-------------------------|
| Kiteworks | 1 | 7/12/2023 |
| L5JF950607L | 1 | 8/11/2023 |
| Language and Literacy | 1 | 7/12/2023 |
| Language Builder box | 2 | 7/12/2023 |
| Language Songs | 2 | 7/12/2023 |
| Lawn Boy | 13 | 7/12/2023 |
| Learning about Ocean Animals | 13 | 7/12/2023 |
| Letters From the Corral Gated Castle | 13 | 7/12/2023 |
| Life In The Oceans | 13 | 7/12/2023 |
| Life Skills Health | 1 | 7/12/2023 |
| Life Skills Health TE | 1 | 7/12/2023 |
| Life Skills Math | 2 | 7/12/2023 |
| Light Bulb | 13 | 7/12/2023 |
| Literature | 1 | 7/12/2023 |
| Literature 10 | 34 | 8/16/2023 |
| Literature 11 | 40 | 8/16/2023 |
| Literature 12 | 9 | 8/16/2023 |
| Literature 9 | 13 | 8/16/2023 |
| Literature and Language | 1 | 7/12/2023 |
| Living Systems | 26 | 7/12/2023 |
| Liv's Vacation | 12 | 7/12/2023 |
| Looking Further | 18 | 7/12/2023 |
| Lost in Time | 18 | 7/12/2023 |
| M7i Junper Router | 1 | 8/24/2023 |
| Maasai Dreamer | 13 | 7/12/2023 |
| Mailbox Cabinet - broken | 1 | 7/12/2023 |
| Making Things Happen | 12 | 7/12/2023 |
| Math 65 | 1 | 7/12/2023 |
| Math 76 | 1 | 7/12/2023 |
| Metal piece - broken | 2 | 7/12/2023 |
| Mexican Immigration | 13 | 7/12/2023 |
| Microscopic World | 6 | 7/12/2023 |
| Microwave | 3 | 6/15/2023 |
| Millionaire | 12 | 7/12/2023 |
| Mitsubishi EX320U-ST | 1 | 6/8/2023 |
| Mixtures & Solutions | 8 | 7/12/2023 |
| Money Changes | 18 | 7/12/2023 |
| Monitoring Your Health | 1 | 7/12/2023 |
| Mr. Chicky's Funny Money | 13 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|-------------------------------------------------|-----------------|-------------------------|
| Nat Geo Explorer Amazing Grain | 24 | 7/12/2023 |
| Nat Geo Explorer Blazing New Trails | 21 | 7/12/2023 |
| Nat Geo Explorer Broad Stripes and Bright Stars | 17 | 7/12/2023 |
| Nat Geo Explorer Drop by Drop | 22 | 7/12/2023 |
| Nat Geo Explorer Explore the Wild West | 24 | 7/12/2023 |
| Nat Geo Explorer Exploring Caves | 23 | 7/12/2023 |
| Nat Geo Explorer Fighting for History | 17 | 7/12/2023 |
| Nat Geo Explorer From Work to School | 24 | 7/12/2023 |
| Nat Geo Explorer Get the Message | 12 | 7/12/2023 |
| Nat Geo Explorer Go for the Gold | 25 | 7/12/2023 |
| Nat Geo Explorer Imagining the Future | 23 | 7/12/2023 |
| Nat Geo Explorer It's Electrifying | 18 | 7/12/2023 |
| Nat Geo Explorer Jamestown | 16 | 7/12/2023 |
| Nat Geo Explorer Jeans | 22 | 7/12/2023 |
| Nat Geo Explorer Melting Away | 17 | 7/12/2023 |
| Nat Geo Explorer Nature Solutions | 21 | 7/12/2023 |
| Nat Geo Explorer Night Shift | 11 | 7/12/2023 |
| Nat Geo Explorer On the Menu | 18 | 7/12/2023 |
| Nat Geo Explorer Play Ball | 16 | 7/12/2023 |
| Nat Geo Explorer Recycling Rules | 21 | 7/12/2023 |
| Nat Geo Explorer Rescued Rivers | 16 | 7/12/2023 |
| Nat Geo Explorer River of Life | 21 | 7/12/2023 |
| Nat Geo Explorer Rock Tour | 10 | 7/12/2023 |
| Nat Geo Explorer Sea Monsters | 18 | 7/12/2023 |
| Nat Geo Explorer Shark Tales | 18 | 7/12/2023 |
| Nat Geo Explorer Star Power | 17 | 7/12/2023 |
| Nat Geo Explorer Star Sightings | 14 | 7/12/2023 |
| Nat Geo Explorer Symbols of Freedom | 10 | 7/12/2023 |
| Nat Geo Explorer The Rock Tour | 11 | 7/12/2023 |
| Nat Geo Explorer The Sun | 29 | 7/12/2023 |
| Nat Geo Explorer Thirsty Planet | 21 | 7/12/2023 |
| Nat Geo Explorer What's the Matter | 19 | 7/12/2023 |
| Nat Geo Explorer Worlds of Opportunity | 17 | 7/12/2023 |
| Nat Geo Get the Message | 6 | 7/12/2023 |
| Nate's Treasure | 12 | 7/12/2023 |
| Neurosurgery Words | 1 | 7/12/2023 |
| Not A Drop To Drink | 12 | 7/12/2023 |
| NS-ISG-100 Firewall | 1 | 8/24/2023 |
| Nutrition Diet Therapy 10th edition | 1 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|-----------------------------------------------|-----------------|-------------------------|
| Nutrition Diet Therapy 12th edition | 3 | 7/12/2023 |
| Oak cabinet and drawer combo | 1 | 9/18/2023 |
| Oak full size book case | 1 | 9/18/2023 |
| Oak storage credenza | 1 | 9/18/2023 |
| Oak u-shaped office desk | 1 | 9/18/2023 |
| Office chair | 3 | 9/13/2023 |
| Office Table | 1 | 6/12/2023 |
| One Day in the Dessert | 14 | 7/12/2023 |
| One Day in the Prairie | 11 | 7/12/2023 |
| Our New Life in America | 13 | 7/12/2023 |
| Owen Footemoneyman | 13 | 7/12/2023 |
| Panasonic PV-M1368 TV/VCR | 1 | 8/24/2023 |
| Paper folder machine -broken | 1 | 7/12/2023 |
| Paper Tray Sorter - broken | 1 | 7/12/2023 |
| Paso A Paso TE | 1 | 7/12/2023 |
| Pathology & Laboratory Medicine | 4 | 7/12/2023 |
| Personal Finance | 1 | 7/12/2023 |
| Physical Science annotated TE | 1 | 7/12/2023 |
| Physical Science | 4 | 7/12/2023 |
| Physician Desk Reference 55th | 1 | 7/12/2023 |
| Physician Desk Reference 57th | 1 | 7/12/2023 |
| Physician Desk Reference 65th | 2 | 7/12/2023 |
| Physician Desk Reference 67th | 1 | 7/12/2023 |
| Plants In Their Habitats | 12 | 7/12/2023 |
| Plexiglass - broken | 3 | 7/12/2023 |
| Pocahontas | 1 | 7/12/2023 |
| Polycom IP450 | 1 | 8/24/2023 |
| Polycom Soundstation II | 2 | 8/24/2023 |
| Portable Building # 1 -COSP 22 S Van Buren St | 1 | 7/26/2023 |
| Portable Building # 2 -COSP 22 S Van Buren St | 1 | 7/26/2023 |
| Pre-Algebra 2nd edition | 1 | 7/12/2023 |
| Pre-Algebra TE | 2 | 7/12/2023 |
| Pre-Algebra | 5 | 7/12/2023 |
| PreCalculus | 24 | 7/12/2023 |
| Prime Science | 1 | 7/12/2023 |
| Prodigi connect | 2 | 10/31/2023 |
| Protecting the Planet | 14 | 7/12/2023 |
| Protecting the Sea | 12 | 7/12/2023 |
| Puntos | 1 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|--------------------------------------------|-----------------|-------------------------|
| Physician Desk Reference 52nd | 2 | 7/12/2023 |
| Physician Desk Reference 56th | 1 | 7/12/2023 |
| Physician Desk Reference 60th | 1 | 7/12/2023 |
| Physician Desk Reference 66th | 1 | 7/12/2023 |
| Rain Forest Riches | 18 | 7/12/2023 |
| Reach | 53 | 7/12/2023 |
| Reach Reading DVD | 2 | 7/12/2023 |
| Reach Reading TE | 1 | 7/12/2023 |
| Reach Reading TE units 5-6 | 1 | 7/12/2023 |
| Reach Reading TE units 7-8 | 1 | 7/12/2023 |
| Realidades | 1 | 7/12/2023 |
| Reality Central readings in the real world | 6 | 7/12/2023 |
| Recycle | 13 | 7/12/2023 |
| Recycled envelopes | 1 | 7/12/2023 |
| Reduce and Reuse | 13 | 7/12/2023 |
| Rivers & Lakes | 13 | 7/12/2023 |
| Rocks and Soil Around Us | 1 | 7/12/2023 |
| Roger | 3 | 10/31/2023 |
| Roger 11 Receiver | 2 | 10/31/2023 |
| Roger 15 Receiver | 2 | 10/31/2023 |
| Roger 17 Receiver | 6 | 10/31/2023 |
| Roger 18 Receiver | 8 | 10/31/2023 |
| Roger 20 Receiver | 4 | 10/31/2023 |
| Roger DigiMaster 5000 | 1 | 10/31/2023 |
| Roger Inspiro | 1 | 10/31/2023 |
| Roger Inspiro Transmitter | 2 | 10/31/2023 |
| Roger Pen Microphone | 3 | 10/31/2023 |
| Roger X Receiver | 6 | 10/31/2023 |
| Rolodex index holder - broken | 1 | 7/12/2023 |
| Samsung Chromebook XE303C12 | 1 | 8/24/2023 |
| Sarah Plane and Tall | 13 | 7/12/2023 |
| SawGrass SG400NA | 1 | 8/11/2023 |
| Science Facts | 1 | 7/12/2023 |
| SMART 1500RMXLN UPS | 2 | 8/24/2023 |
| SMART2200RM2UUPS | 1 | 8/24/2023 |
| Snow Cat # 1 Flatbed | 1 | 9/1/2023 |
| Snow Cat # 2 Flatbed | 1 | 9/1/2023 |
| So Many Stars | 12 | 7/12/2023 |
| Sociology & You | 17 | 8/16/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|-----------------------------------|-----------------|-------------------------|
| Sony VAIO Laptop | 1 | 8/24/2023 |
| SRCOOL12 PORTABLE A/C | 1 | 8/24/2023 |
| SRX-3600 Firewall Module | 8 | 8/24/2023 |
| Street Law | 29 | 7/12/2023 |
| Strike Now | 12 | 7/12/2023 |
| Survivors | 12 | 7/12/2023 |
| Tango! 400-900411 | 2 | 6/8/2023 |
| Team Robot Ninja | 12 | 7/12/2023 |
| The Ambassador | 12 | 7/12/2023 |
| The American Journey | 2 | 7/12/2023 |
| The American Pageant AP | 26 | 7/12/2023 |
| The American Vision | 20 | 7/12/2023 |
| The American Vision TE | 5 | 7/12/2023 |
| The Ancient city of UR | 12 | 7/12/2023 |
| The Anti-Slavery Movement | 13 | 7/12/2023 |
| The Best Friends' Birthdays | 6 | 7/12/2023 |
| The Bird House | 1 | 7/12/2023 |
| The Bite of the Gold Bug | 12 | 7/12/2023 |
| The Canon | 1 | 7/12/2023 |
| The Case of Smelly Water | 12 | 7/12/2023 |
| The Civil Rights Movement | 13 | 7/12/2023 |
| The Developing Child | 22 | 8/16/2023 |
| The Earth Did Not Devour Him | 12 | 7/12/2023 |
| The Energy Stars | 1 | 7/12/2023 |
| The Great Migration | 13 | 7/12/2023 |
| The Hardest Lesson | 7 | 7/12/2023 |
| The Hero Twins | 6 | 7/12/2023 |
| The House of Dies Drear | 12 | 7/12/2023 |
| The Kid Who Invented the Popsicle | 12 | 7/12/2023 |
| The Kids Invention Book | 13 | 7/12/2023 |
| The Language of Literature | 10 | 7/12/2023 |
| The Language of Literature TE | 1 | 7/12/2023 |
| The Little Golden Llama | 6 | 7/12/2023 |
| The Mark | 6 | 7/12/2023 |
| The Medical workbook | 3 | 7/12/2023 |
| The Merck Veterinary Manual | 1 | 7/12/2023 |
| The Missing Swimsuit | 12 | 7/12/2023 |
| The Ocean Around Us | 14 | 7/12/2023 |
| The Ocean Biome | 13 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|------------------------------------------|-----------------|-------------------------|
| The Phantom Toll Booth | 12 | 7/12/2023 |
| The Practice of Statistics | 19 | 7/12/2023 |
| The Promise Land | 6 | 7/12/2023 |
| The Railroad | 13 | 7/12/2023 |
| The Secret Room | 11 | 7/12/2023 |
| The Spice Trade | 18 | 7/12/2023 |
| The Story of Money | 13 | 7/12/2023 |
| The Story of the Pony Express | 13 | 7/12/2023 |
| The Struggle for Equality | 13 | 7/12/2023 |
| The Surgical Word Book | 1 | 7/12/2023 |
| The Treasure of Amelia Island | 13 | 7/12/2023 |
| The Underground Railroad | 11 | 7/12/2023 |
| The World's Solar Challenge | 13 | 7/12/2023 |
| The Yard Sale | 6 | 7/12/2023 |
| Think Hard Think Fast | 12 | 7/12/2023 |
| Tidepools | 11 | 7/12/2023 |
| Toys | 13 | 7/12/2023 |
| Trato Hecho 2nd | 1 | 7/12/2023 |
| U Shape Business Desk | 1 | 10/17/2023 |
| Ukraine | 13 | 7/12/2023 |
| Understanding Electricity | 2 | 7/12/2023 |
| Understanding Psychology | 16 | 8/16/2023 |
| United States Government | 2 | 8/16/2023 |
| US Government | 30 | 7/12/2023 |
| US Government TE | 2 | 7/12/2023 |
| US History | 6 | 7/12/2023 |
| US History TE | 1 | 7/12/2023 |
| Using Energy | 13 | 7/12/2023 |
| Vasca's log | 6 | 7/12/2023 |
| Voice For the Working Poor | 6 | 7/12/2023 |
| Votes for Women | 13 | 7/12/2023 |
| W Richard West Jr. | 53 | 7/12/2023 |
| Waste and Recycling | 13 | 7/12/2023 |
| Waste Watcher | 13 | 7/12/2023 |
| We the People the citizen & constitution | 3 | 7/12/2023 |
| Wetlands | 1 | 7/12/2023 |
| What's Poisoning the Garden | 13 | 7/12/2023 |
| Where the Red Fern Grows | 17 | 7/12/2023 |
| Who Really Killed Cock Robin | 12 | 7/12/2023 |



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

Surplus Under \$25,000

| Item Description | Quantity | Date of Disposal |
|--------------------------------------|-----------------|-------------------------|
| Wild West Women | 13 | 7/12/2023 |
| Will Race You Henry | 13 | 7/12/2023 |
| William A Leidesdorff | 42 | 7/12/2023 |
| With Courage and Cloth | 13 | 7/12/2023 |
| Wordly Wise 3k book 10 2nd edition | 24 | 7/12/2023 |
| Wordly Wise 3k book 10 3rd edition | 2 | 7/12/2023 |
| Wordly Wise 3k book 5 4th edition | 12 | 7/12/2023 |
| Wordly Wise 3k book 6 | 16 | 7/12/2023 |
| Wordly Wise 3k book 7 4th edition | 14 | 7/12/2023 |
| Wordly Wise 3k book 8 4th edition | 16 | 7/12/2023 |
| Wordly Wise 3k book 9 4th edition | 9 | 7/12/2023 |
| Wordly Wise 3k TE book 4th edition | 1 | 7/12/2023 |
| Wordly Wise 3k TE book 6 | 1 | 7/12/2023 |
| Wordly Wise 3k TE book 7 4th edition | 1 | 7/12/2023 |
| Workstation back panel | 1 | 7/12/2023 |
| World Atlas | 13 | 7/12/2023 |
| World Geography | 13 | 7/12/2023 |
| World History | 58 | 7/12/2023 |
| World History TE | 1 | 7/12/2023 |
| World Literature | 2 | 7/12/2023 |
| Xerox WC 5225P Copier | 1 | 8/24/2023 |
| Xerox WC M20i AIO | 1 | 8/24/2023 |
| You Can make a Bird House | 1 | 7/12/2023 |



2023-24 First Interim

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

The undersigned, hereby certify that the Board of Education of the San Joaquin County Office of Education, at its meeting on December 20, 2023, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the First Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____
December 20, 2023

Signed: _____
County Superintendent

Date: _____
December 20, 2023



2023-24 First Interim
San Joaquin County Office of Education
Unrestricted

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

| | 2023-24 Adopted Budget Totals | First Interim (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 | Projected (Unrestricted Only) 2025-26 |
|------------------------------------------|-------------------------------------|--------------------------------------------------------|----------------------------------------------------------|------------------------------------------|
| REVENUES: | | | | |
| LCFF Funding Sources (8010-8099): | | | | |
| ADA Used for LCFF (Funded): | | 912.00 ADA | 895.00 ADA | 895.00 ADA |
| Estimated P-2 ADA: | | 903.30 ADA | 886.80 ADA | 886.80 ADA |
| Total Change from Prior Period | | \$ 796,997 | \$ 350,958 | \$ 327,433 |
| Adjusted Budget Amount | \$ 41,893,169 | \$ 42,690,166 | \$ 43,041,124 | \$ 43,368,557 |
| Please describe reason(s) for changes: | | Increase in ADA and UPP % | Decrease COLA and Changes to UPP % | Decrease COLA and Changes to UPP % |
| Federal Revenue (8100-8299): | | | | |
| % Increase (Decrease) included in: | | % | % | % |
| One time \$ included in: | | \$ 205,256 | \$ (205,256) | \$ |
| Plus(Minus) Other \$ changes: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ 205,256 | \$ (205,256) | \$ - |
| Adjusted Budget Amount | \$ - | \$ 205,256 | \$ - | \$ - |
| Please describe reason(s) for changes: | | \$205,256 Increase One-Time Unemployment Reimbursement | (\$205,256) Back Out One-Time Unemployment Reimbursement | N/A |
| State Revenue (8300-8599): | | | | |
| COLA % Used for: | | % | % | % |
| One time \$ included in: | | \$ | \$ | \$ |
| Plus(Minus) Other \$ changes: | | \$ 1,610,768 | \$ | \$ |
| Total Change from Prior Period | | \$ 1,610,768 | \$ - | \$ - |
| Adjusted Budget Amount | \$ 9,220,506 | \$ 10,831,274 | \$ 10,831,274 | \$ 10,831,274 |
| Please describe reason(s) for changes: | | \$1,516,896 Increase in Apprenticeship | N/A | N/A |
| | | \$42,523 Increase in Mandated Costs | | |
| | | \$51,349 Increase in Lottery | | |

| | 2023-24 Adopted Budget Totals | First Interim (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 | Projected (Unrestricted Only) 2025-26 |
|-----------------------------------------------------|-------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|
| REVENUES Cont.: | | | | |
| Contributions (8980-8999): | | | | |
| (Incr.)Decr. for Sp. Ed. : | | \$ _____ | \$ _____ | \$ _____ |
| (Incr.)Decr. for On-going Major Maint (RRM). : | | \$ (110,259) | \$ (182,074) | \$ 93,282 |
| Other One time \$ included in: | | \$ 1,000,000 | \$ (1,000,000) | \$ _____ |
| Plus(Minus) Other \$ changes: | | \$ 11,117 | \$ (58,769) | \$ (15,177) |
| Total Change from Prior Period | | \$ 900,858 | \$ (1,240,843) | \$ 78,105 |
| Adjusted Budget Amount | \$ (6,560,166) | \$ (5,659,308) | \$ (6,900,151) | \$ (6,822,046) |
| Please describe reason(s) for changes: | | (\$110,259) Decrease in Routine Repair & Maintenance | (\$182,074) Decrease in Routine Repair & Maintenance | \$93,037 Increase in Routine Repair & Maintenance |
| | | (\$18,689) Decrease in Education Services & Student Events | (\$21,849) Decrease in COSP Print Shop, Food Services, Special Ed | (\$22,941) Decrease in COSP Print Shop, Food Services, Special Ed |
| | | \$17,759 Increase in COSP Print Shop, Food Services, & Special Ed | (\$15,712) Decrease in Student Events/Artists | (\$16,498) Decrease in Student Events/Artists |
| | | \$1,000,000 Increase in Codestack Building | \$11,563 Increase in Special Ed Deferred Maintenance | \$12,142 Increase in Special Ed Deferred Maintenance |
| | | \$12,047 Increase in Teacher's College Economic Uncertainties | (\$32,771) Decrease in Teachers College Economic Uncertainties | \$12,120 Increase in Teachers College Economic Uncertainties |
| | | _____ | (\$1,000,000) Decrease in CodeStack Building | _____ |
| | | _____ | _____ | _____ |
| | | _____ | _____ | _____ |
| | | _____ | _____ | _____ |
| TOTAL Other Financing Sources (8910-8999): | | | | |
| Total Change from Prior Period | | \$ 900,858 | \$ (1,240,843) | \$ 78,105 |
| Adjusted Budget Amount | \$ (6,560,166) | \$ (5,659,308) | \$ (6,900,151) | \$ (6,822,046) |
| Total Revenues & Other Financing Sources | \$ 72,510,613 | \$ 80,082,242 | \$ 76,279,474 | \$ 76,685,012 |

| 2023-24 Adopted Budget Totals | First Interim (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 | Projected (Unrestricted Only) 2025-26 |
|-------------------------------------|----------------------------------------------|------------------------------------------|------------------------------------------|
|-------------------------------------|----------------------------------------------|------------------------------------------|------------------------------------------|

EXPENSES:

Object 1XXX:

| | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) |
|--------------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| Step & Column included in: | 2 % | \$ 217,783 | 2 % | \$ 217,783 | 2 % | \$ 221,152 |
| Settlement included in: | 3 % | \$ 303,049 | | | | |
| <u>Other:</u> | | | | | | |
| Growth Positions: | 2.00 FTE | \$ 208,295 | FTE | \$ | FTE | \$ |
| One time \$ included in: | | \$ 245,486 | | \$ (49,341) | | \$ |
| Plus(Minus) Other \$ changes: | | \$ (356,189) | | \$ | | \$ |
| Total Change from Prior Period | | \$ 400,641 | | \$ 168,442 | | \$ 221,152 |
| Adjusted Budget Amount | \$ 10,488,526 | \$ 10,889,167 | \$ 11,057,609 | \$ 11,278,761 | | |

| | | | |
|----------------------------------------|-------------------------------------------------------------|-------------------------------------------------------|--------------------------------------|
| Please describe reason(s) for changes: | \$303,049 3% On Schedule Salary Settlement | \$217,783 Estimated 2% Step & Column | \$221,152 Estimated 2% Step & Column |
| | \$208,295 Increase New Positions @ 2.0 FTE | (\$245,486) Backout Prior Year One-Time | |
| | (\$280,144) Decrease Deferred/Abolished Positions @ 2.0 FTE | Off-Schedule | |
| | \$245,486 One-Time Off-Schedule | \$95,489 ESSER III One-Time Shift from Restricted | |
| | \$101,254 Increase Temps/Subs | \$100,656 ESSER III Learning Loss One-Time Shift from | |
| | (\$177,299) Attrition and Budget Distribution Changes | Restricted | |

Object 2XXX:

| | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) |
|--------------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| Step & Column included in: | 2 % | \$ 459,999 | 2 % | \$ 459,999 | 2 % | \$ 454,462 |
| Settlement included in: | 3 % | \$ 577,425 | | | | |
| <u>Other:</u> | | | | | | |
| Growth Positions: | 14.05 FTE | \$ 1,271,708 | FTE | \$ | FTE | \$ |
| One time \$ included in: | | \$ 872,563 | | \$ (736,852) | | \$ |
| Plus(Minus) Other \$ changes: | | \$ (889,522) | | \$ | | \$ |
| Total Change from Prior Period | | \$ 1,832,174 | | \$ (276,853) | | \$ 454,462 |
| Adjusted Budget Amount | \$ 21,167,791 | \$ 22,999,965 | \$ 22,723,112 | \$ 23,177,574 | | |

| | | | |
|----------------------------------------|------------------------------------------------------------|------------------------------------------------------|--------------------------------------|
| Please describe reason(s) for changes: | \$577,425 3% On Schedule Salary Settlement | \$459,999 Estimated 2% Step & Column | \$456,825 Estimated 2% Step & Column |
| | \$1,271,708 Increase New Positions @ 14.05 FTE | (\$872,563) Backout Prior Year One-Time | |
| | (\$352,504) Decrease Deferred/Abolished Positions @ 4.1672 | Off-Schedule | |
| | FTE | \$123,183 ESSER III One-Time Shift from Restricted | |
| | \$872,563 One-Time Off-Schedule | \$12,528 ESSER III Learning Loss One-Time Shift from | |
| | \$203,441 Increase Temps/Subs | Restricted | |
| | (\$740,459) Attrition and Budget Distribution Changes | | |

2023-24
Adopted Budget
Totals

First Interim (Unrestricted Only)
2023-24

Projected (Unrestricted Only)
2024-25

Projected (Unrestricted Only)
2025-26

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 | % | \$ - | 2 % | \$ 229,355 | 2 % | \$ 230,746 |
| Increase in Statutory due to Settlement | % | \$ 285,111 | % | \$ - | % | \$ - |
| Incr./Decr. in Statutory due to rate changes | % | \$ 7,429 | % | \$ (76,688) | % | \$ 128,613 |
| Incr./Decr. in Statutory due to +/- positions, other changes | % | \$ 127,559 | % | \$ (6,583) | % | \$ (6,731) |
| Total \$ Change in Statutory | | \$ 420,099 | | \$ 146,084 | | \$ 352,628 |
| Change in Health & Welfare : | | | | | | |
| Incr./Decr. in H & W due to rate changes | % | \$ - | % | \$ - | % | \$ - |
| Incr./Decr. in H & W due to CAP change | % | \$ 119,052 | % | \$ - | % | \$ - |
| Incr./Decr. in H & W due to other | % | \$ - | % | \$ - | % | \$ - |
| Incr./Decr. in H & W due to +/- positions | % | \$ 193,120 | % | \$ - | % | \$ - |
| Are you budgeting at the CAP ? | Yes/No | Yes | Yes/No | Yes | Yes/No | Yes |
| Total \$ Change in H & W | | \$ 312,172 | | \$ - | | \$ - |
| Changes in Other Benefits: | % | \$ - | % | \$ - | % | \$ - |
| Total \$ Change in Benefits: | | \$ 732,271 | | \$ 146,084 | | \$ 352,628 |
| One time benefit \$ included above: | | \$ - | | \$ - | | \$ - |
| Total Change from Prior Period | | \$ 732,271 | | \$ 146,084 | | \$ 352,628 |
| Adjusted Budget Amount | \$ 14,427,236 | \$ 15,159,507 | | \$ 15,305,591 | | \$ 15,658,219 |

Please describe changes next page:

| Employer Rate Increase (Health & Welfare Cap \$100/mo. Per FTE) | Employer Rate Increase (Worker's Comp 1.7216% to 1.7445%) | Estimated Step & Column | Employer Rate Increase (PERS 26.68% to 27.70%) | Estimated Step & Column | Employer Rate Increase (PERS 27.70% to 28.30%) |
|-----------------------------------------------------------------|-----------------------------------------------------------|-------------------------|------------------------------------------------|-------------------------|------------------------------------------------|
| | | | | | |
| | | | | | |
| | | | | | |

Object 4XXX:

| % Increase(Decrease) included in: | % | \$ | % | \$ | % | \$ |
|-----------------------------------------|--------------|--------------|---|--------------|---|--------------|
| Flat \$ Increase(Decrease) included in: | | \$ 516,540 | | \$ 299,877 | | \$ 329,865 |
| One time \$ included in: | | \$ - | | \$ - | | \$ - |
| Total Change from Prior Period | | \$ 516,540 | | \$ 299,877 | | \$ 329,865 |
| Adjusted Budget Amount | \$ 2,482,228 | \$ 2,998,768 | | \$ 3,298,645 | | \$ 3,628,510 |

Please describe reason(s) for changes:

| (\$23,804) Decrease in Textbooks & Books | Increase in Materials & Supplies | Increase in Materials & Supplies |
|-------------------------------------------------|----------------------------------|----------------------------------|
| \$345,651 Increase in Materials & Supplies | | |
| \$194,693 Increase in Non-Capitalized Equipment | | |
| | | |
| | | |
| | | |

| 2023-24 Adopted Budget Totals | First Interim (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 | Projected (Unrestricted Only) 2025-26 |
|-------------------------------------|----------------------------------------------|------------------------------------------|------------------------------------------|
|-------------------------------------|----------------------------------------------|------------------------------------------|------------------------------------------|

EXPENSES Cont.:

Object 5XXX:

| | | | | | | | | |
|-----------------------------------------|---------------|----|------------|----|------------|-----|----|------------|
| % Increase(Decrease) included in: | % | \$ | 8 % | \$ | 108,466 | 8 % | \$ | 117,143 |
| Flat \$ Increase(Decrease) included in: | | \$ | | \$ | 1,082,047 | | \$ | 1,136,149 |
| One time \$ included in: | | \$ | | \$ | | | \$ | |
| Total Change from Prior Period | | \$ | 2,614,637 | \$ | 1,190,513 | \$ | | 1,253,292 |
| Adjusted Budget Amount | \$ 20,382,125 | \$ | 22,996,762 | \$ | 24,187,275 | \$ | | 25,440,567 |

Please describe reason(s) for changes:

| | | |
|-----------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|
| <u>\$2,449,322 Increase in Sub Agreements & Contracted Services</u> | <u>Estimated 8% Increase in Utilities</u> | <u>Estimated 8% Increase in Utilities</u> |
| <u>\$98,414 Increase in Travel/Legal/Dues/Insurance/Printing/Communications/Postage</u> | <u>\$1,082,047 Increase in Contracts</u> | <u>\$1,136,149 Increase in Contracts</u> |
| <u>(\$2,378) Decrease in Utilities</u> | | |
| <u>\$154,761 Increase in Other Operating Costs</u> | | |
| <u>\$23,699 Increase in Repairs</u> | | |
| <u>(\$58,670) Decrease in Direct Cost Services</u> | | |
| <u>(\$50,511) Decrease in Facilities Rentals/Leases</u> | | |

Object 6XXX:

| | | | | | | | | |
|-----------------------------------------|---------------|----|------------|----|------------|-----------|---|----|
| % Increase(Decrease) included in: | % | \$ | | % | \$ | | % | \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | 428,389 | | \$ | | | \$ |
| One time \$ included in: | | \$ | | | \$ | 6,326,833 | | \$ |
| Total Change from Prior Period | | \$ | 428,389 | | \$ | 6,326,833 | | \$ |
| Adjusted Budget Amount | \$ 10,869,527 | \$ | 11,297,916 | \$ | 17,624,749 | \$ | | \$ |

Please describe reason(s) for changes:

| | | |
|---------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------|
| <u>(\$5,000) Decrease in Transworld Plant Development</u> | <u>\$6,326,833 Increase in One-Time Building Expense</u> | <u>(\$5,287,425) Decrease in One-Time Building Expense</u> |
| <u>\$328,000 Increase in Venture Soccer Field</u> | | |
| <u>\$210,090 Increase in Deferred Maintenance</u> | | |
| <u>\$12,152 Increase in Venture</u> | | |
| <u>\$36,541 Increase in Sky Mountain</u> | | |
| <u>\$56,762 Increase in WEC Building Expense</u> | | |
| <u>(\$220,542) Decrease in Nelson Center Building Expense</u> | | |
| <u>\$16,586 Increase in Medi-Cal Equipment</u> | | |
| <u>(\$6,200) Decrease in Miscellaneous Equipment</u> | | |

| | 2023-24 Adopted Budget Totals | First Interim (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 | Projected (Unrestricted Only) 2025-26 |
|----------------------------------------------------------|-------------------------------------|-----------------------------------------------------------|-------------------------------------------------|------------------------------------------------|
| EXPENSES Cont: | | | | |
| Other Outgo - Objects 7100-7299, 7400-7499 | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 52,106 | \$ (189,987) | \$ (71,186) |
| One time \$ included in: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ 52,106 | \$ (189,987) | \$ (71,186) |
| Adjusted Budget Amount | \$ 519,305 | \$ 571,411 | \$ 381,424 | \$ 310,238 |
| Please describe reason(s) for changes: | | \$52,106 Increase in Debt Services - Principal & Interest | (\$189,987) Decrease in Long Term Debt and QZAB | (\$71,186) Decrease in Long Term Debt and QZAB |
| Direct Support/Indirect Costs - Objects 7300-7399 | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ (3,034,975) | \$ (1,571,812) | \$ (544,952) |
| One time \$ included in: | | \$ | \$ - | \$ - |
| Total Change from Prior Period | | \$ (3,034,975) | \$ (1,571,812) | \$ (544,952) |
| Adjusted Budget Amount | \$ (11,373,864) | \$ (14,408,839) | \$ (15,980,651) | \$ (16,525,603) |
| Please describe reason(s) for changes: | | Increase in Expenses | Increase in Expenses | Increase in Expenses |
| Other Financing Uses - Objects 7610-7699 | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | \$ | \$ |
| One time \$ included in: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ - | \$ - | \$ - |
| Adjusted Budget Amount | \$ 19,829 | \$ 19,829 | \$ 19,829 | \$ 19,829 |
| Please describe reason(s) for changes: | | N/A | N/A | N/A |
| Total Expenditures & Other Financing Uses | \$ 68,982,703 | \$ 72,524,486 | \$ 78,617,583 | \$ 75,325,419 |
| Please attach additional sheets as necessary. | | | | |
| Net Increase (Decrease) in Fund Balance | \$ 3,527,910 | \$ 7,557,756 | \$ (2,338,109) | \$ 1,359,593 |



2023-24 First Interim
San Joaquin County Office of Education
Restricted

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.

| | 2023-24 Adopted Budget Totals | First Interim (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 | Projected (Restricted Only) 2025-26 |
|------------------------------------------|-------------------------------------|------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------|
| REVENUES: | | | | |
| LCFF Funding Sources (8010-8099): | | | | |
| Total Change from Prior Period | | \$ 63,331 | \$ - | \$ - |
| Adjusted Budget Amount | \$ 5,091,470 | \$ 5,154,801 | \$ 5,154,801 | \$ 5,154,801 |
| Please describe reason(s) for changes: | | \$63,331 Increase in Special Ed Property Tax | N/A | N/A |
| Federal Revenue (8100-8299): | | | | |
| % Increase (Decrease) included in: | | % | % | % |
| One time \$ included in: | | \$ 539,363 | \$ (1,895,527) | \$ (597) |
| Plus(Minus) Other \$ changes: | | \$ (109,743) | | |
| Total Change from Prior Period | | \$ 429,620 | \$ (1,895,527) | \$ (597) |
| Adjusted Budget Amount | \$ 13,716,122 | \$ 14,145,742 | \$ 12,250,215 | \$ 12,249,618 |
| Please describe reason(s) for changes: | | (\$100,298) Decrease in Migrant Ed | (\$1,362,628) Decrease in ESSER III One-Time | (\$597) Decrease in ESSER III One-Time |
| | | \$35,561 Increase in ESSA CSI | (\$532,899) Decrease in ESSER III Learning Loss One-Time | |
| | | (\$154,117) Decrease in COSP Title I | | |
| | | \$148,021 Increase in ESSER III One-Time | | |
| | | \$459,740 Increase in ELO One-Time | | |
| | | (\$76,372) Decrease in ASES ESSER III Summer Learning Program One-Time | | |
| | | (\$21,258) Decrease in ESSA 21st Century | | |
| | | \$86,488 Increase in COSP Title III & Title IV | | |
| | | \$6,109 Increase in COSP ARP Homeless One-Time | | |
| | | \$1,865 Increase in School Violence Prevention One-Time | | |
| | | (\$16,897) Decrease in DOL Youthbuild | | |
| | | \$12,069 Increase in SELPA (ADR) Alternative Dispute Resolution | | |
| | | \$48,709 Increase in Miscellaneous Federal Grants | | |

| | 2023-24 Adopted Budget Totals | First Interim (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 | Projected (Restricted Only) 2025-26 |
|----------------------------------------|-------------------------------------|-------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|
| REVENUE Cont.: | | | | |
| State Revenue (8300-8599): | | | | |
| COLA % Used for: | | % \$ | % \$ | % \$ |
| One time \$ included in: | | \$ 50,920,622 | \$ (13,175,855) | \$ (12,693,268) |
| Plus(Minus) Other \$ changes: | | \$ 2,163,741 | \$ | \$ |
| Total Change from Prior Period | | \$ 53,084,363 | \$ (13,175,855) | \$ (12,693,268) |
| Adjusted Budget Amount | \$ 23,216,688 | \$ 76,301,051 | \$ 63,125,196 | \$ 50,431,928 |
| Please describe reason(s) for changes: | | (\$36,000) Decrease in SELPA Regional & Program Services | (\$418,811) Decrease in AB130 Foster Youth One-Time | (\$12,693,268) Decrease in Math, Science, Computer Science |
| | | \$40,178 Increase in Lottery | (\$140,891) Decrease in In Person Instruction Allocation | Professional Learning Grant |
| | | (\$767,112) Decrease in ASES | One-Time | |
| | | \$420,000 Increase in COSP CCSPP Planning Grant One-Time | \$38,711 Increase in Arts & Music One-Time | |
| | | \$130,005 Increase in K-12 Workforce | (\$12,654,864) Decrease in Math, Science, Computer Science | |
| | | \$52,051 Increase in TUPE | Professional Learning Grant | |
| | | (\$38,711) Decrease in Arts & Music Block Grant | | |
| | | One-Time | | |
| | | \$375,000 Increase California Community Schools Partnership | | |
| | | Program: Coordination Grant One-Time | | |
| | | \$54,426 Increase in Foster Youth | | |
| | | \$23,442 Increase in Foster Youth AB130 One-Time | | |
| | | (\$2,008) Decrease in Other State Revenues | | |
| | | \$104,232 Increase in GVCC State Contracts | | |
| | | \$23,036 Increase in Special Ed Infant Grant | | |
| | | \$50,000,000 Increase in Math, Science, Computer Science | | |
| | | Professional Learning Grant One-Time | | |
| | | \$100,000 Increase in Antibias Education Grant Program | | |
| | | \$1,388,684 Increase in CDPH Youth Suicide Reporting and | | |
| | | Crisis Response Pilot Program | | |
| | | \$500,000 Increase in California Serves | | |
| | | \$46,563 Increase in Whale Tail | | |
| | | \$529,686 Increase in Codestack State Contract | | |
| | | \$140,891 In-Person Learning Grant One-Time | | |

| | 2023-24 Adopted Budget Totals | First Interim (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 | Projected (Restricted Only) 2025-26 |
|----------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| REVENUE Cont.: | | | | |
| Local Revenue (8600-8799): | | | | |
| % Incr.(Decr.) included in: | | % \$ | % \$ | % \$ |
| One time \$ included in: | | \$ 502,686 | \$ - | \$ |
| Plus(Minus) Other \$ changes: | | \$ 14,605,254 | \$ | \$ |
| Total Change from Prior Period | | \$ 15,107,940 | \$ - | \$ - |
| Adjusted Budget Amount | \$ 77,338,777 | \$ 92,446,717 | \$ 92,446,717 | \$ 92,446,717 |
| Please describe reason(s) for changes: | | \$2,987,769 Increase in Special Education | N/A | N/A |
| | | (\$26,580) Decrease in SELPA Mental Health | | |
| | | (\$345,708) Decrease in Migrant Ed | | |
| | | \$763,321 Increase in Education Services | | |
| | | \$82,223 Increase in Education Foundation | | |
| | | \$52,383 Increase in AmeriCorps | | |
| | | \$933,459 Increase in Teachers College of San Joaquin | | |
| | | \$261,342 Increase in ELOP (Expanded Learning Opportunities Program) Support Services | | |
| | | \$8,275,251 Increase in Student Behavioral Health Incentive Program | | |
| | | \$370,242 Increase in College & Career Readiness | | |
| | | (\$30,000) Decrease in CodeStack | | |
| | | \$408,442 Increase in Comp Health | | |
| | | \$474,000 Increase in Language & Literacy | | |
| | | \$502,686 Increase in CalHOPE Student Support Services One-Time | | |
| | | \$166,479 Increase in GVCC Contracts | | |
| | | (\$27,000) Decrease in COSP Food Service | | |
| | | \$2,034 Increase in COSP California Apprenticeship Initiative Grant | | |
| | | \$15,768 Increase in SELPA Contracted Psych Services | | |
| | | \$15,710 Increase in Juvenile Dependency Court HSA. | | |
| | | \$81,673 Increase in Homeless Education Technical Assistance Mini Grant | | |
| | | \$140,046 Increase in STEM | | |
| | | \$4,400 Increase in Raymus Foundation WorkStartYES | | |

| | 2023-24 Adopted Budget Totals | First Interim (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 | Projected (Restricted Only) 2025-26 |
|-----------------------------------------------------|-------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------|
| Transfers In/Sources (8900-8979): | | | | |
| Other One time \$ included in: | | \$ - | \$ - | \$ - |
| Plus(Minus) Other \$ changes: | | \$ - | \$ - | \$ - |
| Total Change from Prior Period | | \$ - | \$ - | \$ - |
| Adjusted Budget Amount | \$ - | \$ - | \$ - | \$ - |
| Please describe reason(s) for changes: | N/A | N/A | N/A | N/A |
| REVENUE Cont.: | | | | |
| Contributions (8980-8999): | | | | |
| Incr.(Decr.) for Sp. Ed. : | | \$ - | \$ - | \$ - |
| Incr.(Decr.) for On-going Major Maint (RRM) : | | \$ 110,259 | \$ 182,074 | \$ (93,282) |
| Other One time \$ included in: | | \$ (1,000,000) | \$ 1,000,000 | \$ - |
| Plus(Minus) Other \$ changes: | | \$ (11,117) | \$ 58,769 | \$ 15,177 |
| Total Change from Prior Period | | \$ (900,858) | \$ 1,240,843 | \$ (78,105) |
| Adjusted Budget Amount | \$ 6,560,166 | \$ 5,659,308 | \$ 6,900,151 | \$ 6,822,046 |
| Please describe reason(s) for changes: | | \$110,259 Increase in Routine Repair & Maintenance | \$182,074 Increase in Routine Repair & Maintenance | (\$93,282) Decrease in Routine Repair & Maintenance |
| | | \$18,689 Increase in Education Services & Student Events | \$15,712 Increase in Education Services & Student Events | \$16,498 Increase in Education Services & Student Events |
| | | (\$17,759) Decrease in COSP Print Shop, Food Services, & Special Ed | \$21,849 Increase in COSP Print Shop, Food Services, & Special Ed | \$22,941 Increase in COSP Print Shop, Food Services, & Special Ed |
| | | (\$1,000,000) Decrease in Codestack Building One-Time | (\$11,563) Decrease in Special Ed Deferred Maintenance | (\$12,142) Decrease in Special Ed Deferred Maintenance |
| | | (\$12,047) Decrease in Teacher's College Economic | \$1,000,000 Increase in Codestack Building | (\$12,120) Decrease in Teacher's College Economic |
| | | Uncertainties | \$32,771 Increase in Teacher's College Economic | Uncertainties |
| | | | Uncertainties | |
| | | | | |
| | | | | |
| TOTAL Other Financing Sources (8910-8999): | | | | |
| Total Change from Prior Period | | \$ (900,858) | \$ 1,240,843 | \$ (78,105) |
| Adjusted Budget Amount | \$ 6,560,166 | \$ 5,659,308 | \$ 6,900,151 | \$ 6,822,046 |
| Total Revenues & Other Financing Sources | \$ 125,923,223 | \$ 193,707,619 | \$ 179,877,080 | \$ 167,105,110 |

| 2023-24 Adopted Budget Totals | First Interim (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 | Projected (Restricted Only) 2025-26 |
|-------------------------------------|--------------------------------------------|----------------------------------------|----------------------------------------|
|-------------------------------------|--------------------------------------------|----------------------------------------|----------------------------------------|

EXPENSES:

| Object 1XXX: | | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) |
|--------------------------------|---------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| Step & Column included in: | % | \$ | 2 % | \$ 527,426 | 2 % | \$ 508,219 |
| Settlement included in: | 3 % | \$ 601,386 | % | \$ | % | \$ |
| <u>Other:</u> | | | | | | |
| Growth Positions: | 7.4 FTE | \$ 567,575 | FTE | \$ | FTE | \$ |
| One time \$ included in: | | \$ 876,866 | | \$ (1,487,745) | | \$ (70,169) |
| Plus(Minus) Other \$ changes: | | \$ 964,887 | | \$ | | \$ |
| Total Change from Prior Period | | \$ 3,010,714 | | \$ (960,319) | | \$ 438,050 |
| Adjusted Budget Amount | \$ 23,360,567 | \$ 26,371,281 | | \$ 25,410,962 | | \$ 25,849,012 |

Please describe reason(s) for changes:

| | | |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| \$601,386 3% On Schedule Salary Settlement | \$527,426 Estimated 2% Step & Column | \$508,219 Estimated 2% Step & Column |
| \$567,575 Increase New Positions @ 7.4 FTE | (\$876,866) Backout Prior Year One-Time | (\$42,961) Educator Effectiveness One-Time |
| (\$161,280) Decrease Abolished Position @ 1.0 FTE | Off-Schedule | (\$27,208) Math, Science, Computer Science Professional Learning Grant One-Time |
| \$876,866 One-Time Off-Schedule | (\$95,489) ESSER III One-Time Shift from Restricted | |
| \$40,227 Increase Temps/Subs | (\$132,839) ESSER III Temp's One-Time | |
| \$1,085,940 Attrition, Budget Distribution Changes, and Carryover | (\$372,741) ESSER III Learning Loss | |
| | \$16,224 Educator Effectiveness One-Time | |
| | (\$1,275) ELO One-Time | |
| | (\$24,759) Math, Science, Computer Science Professional Learning Grant One-Time | |

| Object 2XXX: | | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) | % Increase/(Decrease) | \$ Increase/(Decrease) |
|--------------------------------|---------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| Step & Column included in: | % | \$ | 2 % | \$ 780,363 | 2 % | \$ 752,791 |
| Settlement included in: | 3 % | \$ 812,160 | % | \$ | % | \$ - |
| <u>Other:</u> | | | | | | |
| Growth Positions: | 21.45 FTE | \$ 921,617 | FTE | \$ | FTE | \$ - |
| One time \$ included in: | | \$ 1,842,202 | | \$ (2,158,996) | | \$ (182,867) |
| Plus(Minus) Other \$ changes: | | \$ 793,089 | | \$ | | \$ - |
| Total Change from Prior Period | | \$ 4,369,068 | | \$ (1,378,633) | | \$ 569,924 |
| Adjusted Budget Amount | \$ 34,649,098 | \$ 39,018,166 | | \$ 37,639,533 | | \$ 38,209,457 |

Please describe reason(s) for changes:

| | | |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| \$812,160 3% On Schedule Salary Settlement | \$780,363 Estimated 2% Step & Column | \$752,791 Estimated 2% Step & Column |
| \$921,617 Increase New Positions @ 21.45 FTE | (\$1,842,202) Backout Prior Year One-Time | (\$7,000) Educator Effectiveness One-Time |
| (\$220,048) Decrease Deferred/Abolished Positions @ 2.8328 FTE | (\$123,183) ESSER III One-Time | (\$175,867) Math, Science, and Computer Science Professional Learning Grant One-Time |
| | (\$12,528) ESSER III Learning Loss One-Time | |
| \$1,842,202 One-Time Off-Schedule | (\$35,020) AB130 Foster Youth One-Time | |
| \$611,127 Increase Temps/Subs | \$13,339 Educator Effectiveness One-Time | |
| \$402,010 Attrition and Budget Distribution Changes | (\$3,316) ELO One-Time | |
| | (\$156,086) Math, Science, and Computer Science Professional Learning Grant One-Time | |

| | 2023-24 Adopted Budget Totals | First Interim (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 | Projected (Restricted Only) 2025-26 | | | |
|--------------------------------------------------------------|-------------------------------------|--------------------------------------------|----------------------------------------|----------------------------------------|------------------------|-----------------|------------------------|
| 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 | | % | \$ - | % | \$ 426,676 | % | \$ 415,981 |
| Increase in Statutory due to Settlement | | % | \$ 441,901 | % | \$ - | % | \$ - |
| Incr./Decr. in Statutory due to rate changes | | % | \$ 13,284 | % | \$ (381,881) | % | \$ 161,288 |
| Incr./Decr. in Statutory due to +/- positions, other changes | | % | \$ 1,296,463 | % | \$ (444,019) | % | \$ (47,823) |
| Total \$ Change in Statutory | | | \$ 1,751,648 | | \$ (399,224) | | \$ 529,446 |
| Change in Health & Welfare : | | | | | | | |
| Incr./Decr. in H & W due to rate changes | | % | \$ - | % | \$ - | % | \$ - |
| Incr./Decr. in H & W due to CAP change | | % | \$ 698,684 | % | \$ - | % | \$ - |
| Incr./Decr. in H & W due to other | | % | \$ - | % | \$ - | % | \$ - |
| Incr./Decr. in H & W due to +/- positions | | % | \$ 358,747 | % | \$ - | % | \$ - |
| Are you budgeting at the CAP ? | | Yes/No | Yes | Yes/No | Yes | Yes/No | Yes |
| Total \$ Change in H & W | | | \$ 1,057,431 | | \$ - | | \$ - |
| Changes in Other Benefits: | | % | \$ - | % | \$ - | % | \$ - |
| Total \$ Change in Benefits: | | | \$ 2,809,079 | | \$ (399,224) | | \$ 529,446 |
| One time benefit \$ included above: | | | \$ - | | \$ - | | \$ - |
| Total Change from Prior Period | | | \$ 2,809,079 | | \$ (399,224) | | \$ 529,446 |
| Adjusted Budget Amount | \$ 26,374,633 | | \$ 29,183,712 | | \$ 28,784,488 | | \$ 29,313,934 |

Please describe changes next page:

| Employer Rate Increase (Health & Welfare Cap \$100/mo. Per FTE) | Employer Rate Increase (Worker's Comp 1.7216% to 1.7445%) | Estimated Step & Column | Estimated Step & Column |
|-----------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|------------------------------------------------|
| | | Employer Rate Increase (PERS 26.68% to 27.70%) | Employer Rate Increase (PERS 27.70% to 28.30%) |

Object 4XXX:

| | | | | | | |
|-----------------------------------------|--------------|--------------|---|--------------|---|--------------|
| % Increase(Decrease) included in: | % | \$ | % | \$ | % | \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 377,517 | | \$ | | \$ |
| One time \$ included in: | | \$ 214,666 | | \$ (342,090) | | \$ |
| Total Change from Prior Period | | \$ 592,183 | | \$ (342,090) | | \$ - |
| Adjusted Budget Amount | \$ 3,333,907 | \$ 3,926,090 | | \$ 3,584,000 | | \$ 3,584,000 |

Please describe reason(s) for changes:

| | | |
|------------------------------------------------|-------------------------------------------|-----|
| \$35,883 Increase in Books | (\$342,090) Decrease Materials & Supplies | N/A |
| \$476,948 Increase in Materials & Supplies | | |
| \$6,162 Increase in Diesel | | |
| \$69,190 Increase in Non-Capitalized Equipment | | |
| \$4,000 Increase in Food | | |

| 2023-24 Adopted Budget Totals | First Interim (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 | Projected (Restricted Only) 2025-26 |
|-------------------------------------|--------------------------------------------|----------------------------------------|----------------------------------------|
|-------------------------------------|--------------------------------------------|----------------------------------------|----------------------------------------|

EXPENSES Cont.:

Object 5XXX:

| | | | | | | | | |
|-----------------------------------------|----|------------|-----|----|--------------|-----|----|--------------|
| % Increase(Decrease) included in: | % | \$ | 8 % | \$ | 38,267 | 8 % | \$ | 41,328 |
| Flat \$ Increase(Decrease) included in: | | \$ | | \$ | 133,935 | | \$ | (176,477) |
| One time \$ included in: | | \$ | | \$ | (12,168,192) | | \$ | (12,168,192) |
| Total Change from Prior Period | | \$ | | \$ | (11,995,990) | | \$ | (12,303,341) |
| Adjusted Budget Amount | \$ | 35,794,525 | \$ | | 79,705,757 | \$ | | 67,402,416 |

Please describe reason(s) for changes:

| | | |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| \$3,054,160 Increase in Sub Agreements & Contracted Services | Estimated 8% Increase in Utilities | Estimated 8% Increase in Utilities |
| \$314,640 Increase in Travel/Legal/Dues/Insurance/Printing/Communications/Postage | (\$436,352) Decrease in ESSER III One-Time | (\$545) Decrease in ESSER III One-Time |
| \$26,834 Increase in Utilities | (\$54,348) Decrease in AB130 Foster Youth One-Time | (\$98,043) Decrease in Educator Effectiveness One-Time |
| \$618,660 Increase in Facilities Rentals, Leases, Repairs | \$177,888 Increase in Educator Effectiveness One-Time | (\$40,059) Decrease in ELO One-Time |
| \$45,517 Increase in Equipment Rentals, Leases, Repairs | (\$402,366) Decrease in ELO One-Time | (\$37,830) Decrease in Arts & Music One-Time |
| \$58,670 Increase in Direct Costs/Interprogram Services | \$250,000 Increase in Arts & Music One-Time | (\$12,168,192) Decrease in Math, Science, Computer Science Professional Learning Grant |
| \$1,788,741 Increase in Other Services and Operating Expenses | \$599,113 Increase in Learning Recovery One-Time | |
| \$50,000,000 Increase Math, Science, Computer Science Professional Learning Grant | (\$12,168,192) Decrease in Math, Science, Computer Science Professional Learning Grant | |

Object 6XXX:

| | | | | | | |
|-----------------------------------------|----|---------|----|----|----|----|
| % Increase(Decrease) included in: | % | \$ | % | \$ | % | \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | | \$ | | \$ |
| One time \$ included in: | | \$ | | \$ | | \$ |
| Total Change from Prior Period | | \$ | | \$ | | \$ |
| Adjusted Budget Amount | \$ | 544,637 | \$ | | \$ | |

Please describe reason(s) for changes:

| | | |
|----------------------------------------------------------------------------------------|----------------------------------------------|-----|
| \$225,000 Increase in Student Behavioral Health Incentive Program Building Improvement | (\$837,435) Decrease One-Time Capital Outlay | N/A |
| \$46,325 Increase in CTE Expansion One-Time | | |
| \$16,404 Increase Equipment - Special Ed Operations | | |
| \$5,069 Increase Equipment - Comp Health ELOP | | |

| | 2023-24 Adopted Budget Totals | First Interim (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 | Projected (Restricted Only) 2025-26 |
|----------------------------------------------------------|-------------------------------------|--------------------------------------------------------------|----------------------------------------|----------------------------------------|
| EXPENSES Cont.: | | | | |
| Other Outgo - Objects 7100-7299, 7400-7499 | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 23,984 | \$ (207,373) | \$ (20,794) |
| One time \$ included in: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ 23,984 | \$ (207,373) | \$ (20,794) |
| Adjusted Budget Amount | \$ 215,521 | \$ 239,505 | \$ 32,132 | \$ 11,338 |
| Please describe reason(s) for changes: | | \$23,984 Increase in Debt Services - Principal & Interest | (\$207,373) Decrease in Long-Term Debt | (\$20,794) Decrease in Long-Term Debt |
| Direct Support/Indirect Costs - Objects 7300-7399 | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 2,852,952 | \$ 2,722,806 | \$ (917,112) |
| One time \$ included in: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ 2,852,952 | \$ 2,722,806 | \$ (917,112) |
| Adjusted Budget Amount | \$ 9,353,262 | \$ 12,206,214 | \$ 14,929,020 | \$ 14,011,908 |
| Please describe reason(s) for changes: | | Decrease in Expenses | Decrease in Expenses | Increase in Expenses |
| Other Financing Uses - Objects 7610-7699 | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ - | \$ - | \$ - |
| One time \$ included in: | | \$ 50,000 | \$ - | \$ - |
| Total Change from Prior Period | | \$ 50,000 | \$ - | \$ - |
| Adjusted Budget Amount | \$ 155,300 | \$ 205,300 | \$ 205,300 | \$ 205,300 |
| Please describe reason(s) for changes: | | \$50,000 Increase in Venture Academy Fundraising One-Time | N/A | N/A |
| Total Expenditures & Other Financing Uses | \$ 133,781,450 | \$ 203,689,450 | \$ 190,291,192 | \$ 178,587,365 |
| Please attach additional sheets as necessary. | | | | |
| Net Increase (Decrease) in Fund Balance | | \$ (9,981,831) | \$ (10,414,112) | \$ (11,482,255) |



2023-24 First Interim
San Joaquin County Office of Education
Components of Ending Fund Balance

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

| | First Interim | | Projected | | Projected | |
|-------------------------------------------------------|--------------------------------------------------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|
| | 2023-24 | | 2024-25 | | 2025-26 | |
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)) | \$ 135,560,107 | \$ 50,535,339 | | | | |
| ENDING FUND BALANCE | \$ 143,117,863 | \$ 40,553,508 | \$ 140,779,754 | \$ 30,139,396 | \$ 142,139,347 | \$ 18,657,141 |
| COMPONENTS OF ENDING FUND BALANCE: | <u>Must Agree to Components of Fund Balance Form 01 pg 2</u> | | | | | |
| <u>Reserved Amounts</u> | | | | | | |
| Revolving Cash | 9711 <u>30,000</u> | \$ _____ | \$ <u>30,000</u> | \$ _____ | \$ <u>30,000</u> | \$ _____ |
| Stores | 9712 _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Prepaid Expenditures | 9713 _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| General Reserve (EC 42124) | 9730 _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Legally Restricted Balances | 9740 _____ | \$ <u>40,553,508</u> | \$ _____ | \$ <u>30,139,396</u> | \$ _____ | \$ <u>18,657,141</u> |
| <u>Designated Amounts</u> | | | | | | |
| Designated for Economic Uncertainties | 9789 <u>5,524,280</u> | \$ _____ | \$ <u>5,378,176</u> | \$ _____ | \$ <u>5,078,256</u> | \$ _____ |
| Total Other Designations | 9780 <u>107,920,987</u> | \$ _____ | \$ <u>97,920,987</u> | \$ _____ | \$ <u>97,920,987</u> | \$ _____ |
| Undesignated/Unappropriated | 9790 <u>29,642,596</u> | \$ <u>0</u> | \$ <u>37,450,591</u> | \$ <u>-</u> | \$ <u>39,110,104</u> | \$ <u>-</u> |

Please attach additional sheets as necessary.

Prepared By:

Rachele Tyler, Division Director, COE Business Services _____

Chief Business Official Signature or DSSD Superintendent Signature:

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | | | |
|-------|-------------------------------------------------------------|-------------------------|-----------------------------------------|-------------------------|--------------------------|
| | | 2023-24 Original Budget | 2023-24 Board Approved Operating Budget | 2023-24 Actuals to Date | 2023-24 Projected Totals |
| 011 | General Fund/County School Service Fund | GS | GS | GS | GS |
| 08I | Student Activity Special Revenue Fund | | | | |
| 09I | Charter Schools Special Revenue Fund | G | G | G | G |
| 10I | Special Education Pass-Through Fund | G | G | G | G |
| 11I | Adult Education Fund | G | G | G | G |
| 12I | Child Development Fund | G | G | G | G |
| 13I | Cafeteria Special Revenue Fund | | | | |
| 14I | Deferred Maintenance Fund | | | | |
| 15I | Pupil Transportation Equipment Fund | | | | |
| 16I | Forest Reserve Fund | | | | |
| 17I | Special Reserve Fund for Other Than Capital Outlay Projects | | | | |
| 18I | School Bus Emissions Reduction Fund | | | | |
| 19I | Foundation Special Revenue Fund | | | | |
| 20I | Special Reserve Fund for Postemployment Benefits | | | | |
| 21I | Building Fund | | | | |
| 25I | Capital Facilities Fund | | | | |
| 30I | State School Building Lease-Purchase Fund | | | | |
| 35I | County School Facilities Fund | G | G | G | G |
| 40I | Special Reserve Fund for Capital Outlay Projects | | | | |
| 53I | Tax Override Fund | | | | |
| 56I | Debt Service Fund | | | | |
| 57I | Foundation Permanent Fund | | | | |
| 61I | Cafeteria Enterprise Fund | | | | |
| 62I | Charter Schools Enterprise Fund | | | | |
| 63I | Other Enterprise Fund | | | | |
| 66I | Warehouse Revolving Fund | | | | |
| 67I | Self-Insurance Fund | G | G | G | G |
| 71I | Retiree Benefit Fund | G | G | G | G |
| 73I | Foundation Private-Purpose Trust Fund | | | | |
| 76I | Warrant/Pass-Through Fund | | | | |
| 95I | Student Body Fund | | | | |
| AI | Average Daily Attendance | S | S | | S |
| CASH | Cashflow Worksheet | | | | S |
| CI | Interim Certification | | | | S |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | | | | G |
| ICR | Indirect Cost Rate Worksheet | | | | |
| MYPI | Multiyear Projections - General Fund | S | S | S | GS |
| SIAI | Summary of Interfund Activities - Projected Year Totals | | | | G |
| 01CSI | Criteria and Standards Review | S | S | S | 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 Column B & D (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 41,893,169.00 | 42,690,166.00 | 9,115,269.84 | 42,690,166.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 205,256.00 | 205,256.00 | 205,256.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,220,506.00 | 10,831,274.00 | 3,679,656.81 | 10,831,274.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 27,957,104.00 | 32,014,854.00 | 9,248,101.40 | 32,014,854.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 79,070,779.00 | 85,741,550.00 | 22,248,284.05 | 85,741,550.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 10,488,526.00 | 10,889,167.00 | 3,573,777.48 | 10,889,167.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 21,167,791.00 | 22,999,965.00 | 7,817,726.54 | 22,999,965.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 14,427,236.00 | 15,159,507.00 | 4,562,751.47 | 15,159,507.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,482,228.00 | 2,998,768.00 | 550,748.63 | 2,998,768.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,382,125.00 | 22,996,762.00 | 4,954,482.68 | 22,996,762.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 10,869,527.00 | 11,297,916.00 | 1,569,585.07 | 11,297,916.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 519,305.00 | 571,411.00 | 245,761.72 | 571,411.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (11,373,864.00) | (14,408,839.00) | (378,605.56) | (14,408,839.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 68,962,874.00 | 72,504,657.00 | 22,896,228.03 | 72,504,657.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 10,107,905.00 | 13,236,893.00 | (647,943.98) | 13,236,893.00 | | |
| 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 | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (6,560,166.00) | (5,659,308.00) | 0.00 | (5,659,308.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (6,579,995.00) | (5,679,137.00) | 0.00 | (5,679,137.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,527,910.00 | 7,557,756.00 | (647,943.98) | 7,557,756.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 126,613,544.00 | 135,560,108.00 | | 135,560,107.47 | (.53) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 126,613,544.00 | 135,560,108.00 | | 135,560,107.47 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 126,613,544.00 | 135,560,108.00 | | 135,560,107.47 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 130,141,454.00 | 143,117,864.00 | | 143,117,863.47 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 30,000.00 | 30,000.00 | | 30,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 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) |
|-------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 98,526,448.00 | 107,920,988.00 | | 107,920,987.24 | | |
| Court/Community Schools | 0000 | 9780 | 178,493.00 | | | | | |
| Buildings | 0000 | 9780 | 19,858,414.00 | | | | | |
| Ed-Join | 0000 | 9780 | 3,889,255.00 | | | | | |
| Apprenticeship | 0000 | 9780 | 2,620,826.00 | | | | | |
| Deferred Maintenance | 0000 | 9780 | 7,214,554.00 | | | | | |
| Education Services | 0000 | 9780 | 449,910.00 | | | | | |
| Mandated Costs | 0000 | 9780 | 3,567,755.00 | | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | 60,124,557.00 | | | | | |
| Lottery | 1100 | 9780 | 622,684.00 | | | | | |
| Court/Community Schools | 0000 | 9780 | | 311,225.00 | | | | |
| Buildings | 0000 | 9780 | | 35,129,927.00 | | | | |
| Ed-Join | 0000 | 9780 | | 4,180,716.00 | | | | |
| Apprenticeship | 0000 | 9780 | | 2,914,573.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | 6,986,706.00 | | | | |
| Education Services | 0000 | 9780 | | 575,220.00 | | | | |
| Mandated Costs | 0000 | 9780 | | 3,651,757.00 | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | 53,438,566.00 | | | | |
| Lottery | 1100 | 9780 | | 732,298.00 | | | | |
| Court/Community Schools | 0000 | 9780 | | | | 311,225.00 | | |
| Buildings | 0000 | 9780 | | | | 35,129,927.00 | | |
| Ed-Join | 0000 | 9780 | | | | 4,180,716.00 | | |
| Apprenticeship | 0000 | 9780 | | | | 2,914,573.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 6,986,706.00 | | |
| Education Services | 0000 | 9780 | | | | 575,220.00 | | |
| Mandated Costs | 0000 | 9780 | | | | 3,651,757.00 | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | | | 53,438,565.55 | | |
| Lottery | 1100 | 9780 | | | | 732,297.69 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,055,284.00 | 5,524,280.00 | | 5,524,279.94 | | |
| Unassigned/Unappropriated Amount | | 9790 | 27,529,722.00 | 29,642,596.00 | | 29,642,596.29 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 28,024,107.00 | 28,801,637.00 | 8,209,426.00 | 28,801,637.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,009,061.00 | 2,337,381.00 | 703,461.00 | 2,337,381.00 | 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 | 85,129.00 | 85,129.00 | 0.00 | 85,129.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 13,207,254.00 | 13,221,268.00 | 44,226.97 | 13,221,268.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 691,344.00 | 691,064.00 | (7,069.54) | 691,064.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 8,545.00 | 7,521.00 | 9,802.00 | 7,521.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 383,237.00 | 469,158.00 | 155,423.41 | 469,158.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 3,707,819.00 | 3,809,230.00 | 0.00 | 3,809,230.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,153,634.00 | 1,192,874.00 | 0.00 | 1,192,874.00 | 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 | | | 49,270,145.00 | 50,615,277.00 | 9,115,269.84 | 50,615,277.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | (276,445.00) | (432,929.00) | 0.00 | (432,929.00) | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (2,009,061.00) | (2,337,381.00) | 0.00 | (2,337,381.00) | 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 | (5,091,470.00) | (5,154,801.00) | 0.00 | (5,154,801.00) | 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 | | | 41,893,169.00 | 42,690,166.00 | 9,115,269.84 | 42,690,166.00 | 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 | | | | | | |
| 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 | | | | | | |

| Description | Resource Codes | 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 NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 205,256.00 | 205,256.00 | 205,256.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 205,256.00 | 205,256.00 | 205,256.00 | 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 | 6,219,685.00 | 7,736,581.00 | 2,961,300.00 | 7,736,581.00 | 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 | 251,533.00 | 294,056.00 | 0.00 | 294,056.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 294,158.00 | 345,507.00 | 10,348.81 | 345,507.00 | 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 | 2,455,130.00 | 2,455,130.00 | 708,008.00 | 2,455,130.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 9,220,506.00 | 10,831,274.00 | 3,679,656.81 | 10,831,274.00 | 0.00 | 0.0% |
| 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 | | |

| Description | Resource Codes | 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) |
|-------------------------------------------------------------|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 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 | 3,663,463.00 | 3,663,463.00 | 100,441.82 | 3,663,463.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,352,344.00 | 7,049,583.00 | 4,450,328.21 | 7,049,583.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 3,195,824.00 | 3,302,657.00 | 1,531,031.00 | 3,302,657.00 | 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 | 11,211,731.00 | 11,510,829.00 | 2,359,701.22 | 11,510,829.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | (320.85) | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 6,533,742.00 | 6,488,322.00 | 806,920.00 | 6,488,322.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 27,957,104.00 | 32,014,854.00 | 9,248,101.40 | 32,014,854.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 79,070,779.00 | 85,741,550.00 | 22,248,284.05 | 85,741,550.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |

| Description | Resource Codes | 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 Teachers' Salaries | | 1100 | 6,107,573.00 | 6,488,576.00 | 2,068,570.87 | 6,488,576.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 119,925.00 | 126,883.00 | 44,532.08 | 126,883.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,261,028.00 | 4,263,083.00 | 1,453,549.53 | 4,263,083.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 10,625.00 | 7,125.00 | 10,625.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 10,488,526.00 | 10,889,167.00 | 3,573,777.48 | 10,889,167.00 | 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 | 1,940,528.00 | 2,014,602.00 | 535,501.93 | 2,014,602.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 9,089,140.00 | 10,191,884.00 | 3,506,853.43 | 10,191,884.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 8,866,819.00 | 9,400,081.00 | 3,293,864.35 | 9,400,081.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,271,304.00 | 1,393,398.00 | 481,506.83 | 1,393,398.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 21,167,791.00 | 22,999,965.00 | 7,817,726.54 | 22,999,965.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,991,310.00 | 1,966,435.00 | 432,690.75 | 1,966,435.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 5,336,591.00 | 5,554,848.00 | 1,716,722.65 | 5,554,848.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,688,857.00 | 1,835,282.00 | 617,223.37 | 1,835,282.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 4,119,692.00 | 4,431,864.00 | 1,347,457.57 | 4,431,864.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 25,686.00 | 21,305.00 | 9,848.49 | 21,305.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 544,992.00 | 590,106.00 | 198,773.88 | 590,106.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 316,213.00 | 339,202.00 | 114,983.58 | 339,202.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 403,895.00 | 409,763.00 | 121,510.20 | 409,763.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 10,702.00 | 3,540.98 | 10,702.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 14,427,236.00 | 15,159,507.00 | 4,562,751.47 | 15,159,507.00 | 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 | 56,838.00 | 33,034.00 | 8,658.39 | 33,034.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,002,352.00 | 2,348,003.00 | 441,190.50 | 2,348,003.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 420,638.00 | 615,331.00 | 100,899.74 | 615,331.00 | 0.00 | 0.0% |
| Food | | 4700 | 2,400.00 | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,482,228.00 | 2,998,768.00 | 550,748.63 | 2,998,768.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 5,890,555.00 | 5,987,604.00 | 956,272.48 | 5,987,604.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 486,510.00 | 592,871.00 | 209,037.79 | 592,871.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 160,286.00 | 174,519.00 | 108,829.24 | 174,519.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 307,879.00 | 319,005.00 | 573,382.60 | 319,005.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,358,203.00 | 1,355,825.00 | 336,148.40 | 1,355,825.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,417,437.00 | 3,548,806.00 | 530,194.93 | 3,548,806.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (2,641,387.00) | (2,700,057.00) | (60,695.18) | (2,700,057.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (9,600.00) | (9,600.00) | (3,279.99) | (9,600.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,186,284.00 | 12,536,564.00 | 2,175,095.34 | 12,536,564.00 | 0.00 | 0.0% |
| Communications | | 5900 | 1,225,958.00 | 1,191,225.00 | 129,497.07 | 1,191,225.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,382,125.00 | 22,996,762.00 | 4,954,482.68 | 22,996,762.00 | 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 | 6,688,432.00 | 6,802,722.00 | 1,030,776.80 | 6,802,722.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,887,826.00 | 4,154,998.00 | 510,103.40 | 4,154,998.00 | 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 | 178,269.00 | 231,396.00 | 28,712.97 | 231,396.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 115,000.00 | 108,800.00 | (8.10) | 108,800.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 10,869,527.00 | 11,297,916.00 | 1,569,585.07 | 11,297,916.00 | 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 | 71,229.00 | 79,426.00 | 39,480.47 | 79,426.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 448,076.00 | 491,985.00 | 206,281.25 | 491,985.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 519,305.00 | 571,411.00 | 245,761.72 | 571,411.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (9,353,262.00) | (12,206,214.00) | (127,881.26) | (12,206,214.00) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (2,020,602.00) | (2,202,625.00) | (250,724.30) | (2,202,625.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (11,373,864.00) | (14,408,839.00) | (378,605.56) | (14,408,839.00) | 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) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, EXPENDITURES | | | 68,962,874.00 | 72,504,657.00 | 22,896,228.03 | 72,504,657.00 | 0.00 | 0.0% |
| 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 | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | 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 | 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% |
| Proceeds from SBITAs | | 8974 | 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 | (6,807,190.00) | (6,918,379.00) | 0.00 | (6,918,379.00) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 247,024.00 | 1,259,071.00 | 0.00 | 1,259,071.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (6,560,166.00) | (5,659,308.00) | 0.00 | (5,659,308.00) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (6,579,995.00) | (5,679,137.00) | 0.00 | (5,679,137.00) | 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) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,091,470.00 | 5,154,801.00 | 0.00 | 5,154,801.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 13,716,122.00 | 14,145,742.00 | 2,066,175.31 | 14,145,742.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 23,216,688.00 | 76,301,051.00 | 1,606,547.99 | 76,301,051.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 77,338,777.00 | 92,446,717.00 | 19,344,205.18 | 92,446,717.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 119,363,057.00 | 188,048,311.00 | 23,016,928.48 | 188,048,311.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 23,360,567.00 | 26,371,281.00 | 7,545,534.63 | 26,371,281.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 34,649,098.00 | 39,018,166.00 | 11,521,369.48 | 39,018,166.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 26,374,633.00 | 29,183,712.00 | 7,177,545.37 | 29,183,712.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 3,333,907.00 | 3,926,090.00 | 619,738.30 | 3,926,090.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 35,794,525.00 | 91,701,747.00 | 4,908,679.71 | 91,701,747.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 544,637.00 | 837,435.00 | 191,584.07 | 837,435.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 215,521.00 | 239,505.00 | 74,819.76 | 239,505.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 9,353,262.00 | 12,206,214.00 | 127,881.26 | 12,206,214.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 133,626,150.00 | 203,484,150.00 | 32,167,152.58 | 203,484,150.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (14,263,093.00) | (15,435,839.00) | (9,150,224.10) | (15,435,839.00) | | |
| 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 | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 6,560,166.00 | 5,659,308.00 | 0.00 | 5,659,308.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 6,404,866.00 | 5,454,008.00 | 0.00 | 5,454,008.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (7,858,227.00) | (9,981,831.00) | (9,150,224.10) | (9,981,831.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 52,932,636.00 | 50,535,339.00 | | 50,535,338.96 | (.04) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 52,932,636.00 | 50,535,339.00 | | 50,535,338.96 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 52,932,636.00 | 50,535,339.00 | | 50,535,338.96 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 45,074,409.00 | 40,553,508.00 | | 40,553,507.96 | | |
| 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 | | |

| Description | Resource Codes | 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 45,074,409.00 | 40,553,508.00 | | 40,553,507.96 | | |
| 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 | | |
| 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 | 5,091,470.00 | 5,154,801.00 | 0.00 | 5,154,801.00 | 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 | | | 5,091,470.00 | 5,154,801.00 | 0.00 | 5,154,801.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |

| Description | Resource Codes | 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) |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,725,887.00 | 1,725,887.00 | 0.00 | 1,725,887.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 206,584.00 | 218,653.00 | 0.00 | 218,653.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 308,916.00 | 308,916.00 | 0.00 | 308,916.00 | 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 | 1,134,510.00 | 1,138,085.00 | 0.00 | 1,138,085.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 720,497.00 | 562,805.00 | 0.00 | 562,805.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 55,219.00 | 58,268.00 | 167.41 | 58,268.00 | 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 | 78,065.00 | 115,497.00 | 14,516.38 | 115,497.00 | 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, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 5,353,401.00 | 5,333,092.00 | 177,788.79 | 5,333,092.00 | 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 | 4,133,043.00 | 4,684,539.00 | 1,873,702.73 | 4,684,539.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 13,716,122.00 | 14,145,742.00 | 2,066,175.31 | 14,145,742.00 | 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 | 4,243,051.00 | 4,207,051.00 | 917,346.00 | 4,207,051.00 | 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 | 283,334.00 | 300,084.00 | 84,024.00 | 300,084.00 | 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 | 86,175.00 | 86,175.00 | 0.00 | 86,175.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 115,933.00 | 156,111.00 | 19,774.71 | 156,111.00 | 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% |

| Description | Resource Codes | 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) |
|-------------------------------------------------------------|------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| After School Education and Safety (ASES) | 6010 | 8590 | 4,175,126.00 | 3,408,014.00 | 10,239.64 | 3,408,014.00 | 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 | 115,000.00 | 115,000.00 | 103,500.00 | 115,000.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 319,770.00 | 371,821.00 | 17,990.94 | 371,821.00 | 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 | 13,878,299.00 | 67,656,795.00 | 453,672.70 | 67,656,795.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 23,216,688.00 | 76,301,051.00 | 1,606,547.99 | 76,301,051.00 | 0.00 | 0.0% |
| 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 | 327,187.00 | 327,187.00 | 0.00 | 327,187.00 | 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 | 0.00 | 15.03 | 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 | 93,795.00 | 90,285.00 | 39,031.94 | 90,285.00 | 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 | 421,722.00 | 78,048.00 | 76,048.01 | 78,048.00 | 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 | 31,870,237.00 | 44,394,075.00 | 7,147,578.20 | 44,394,075.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 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% |

| Description | Resource Codes | 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) |
|--------------------------------------------------------|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Tuition | | 8710 | 9,348,637.00 | 9,348,637.00 | 2,706,376.00 | 9,348,637.00 | 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 | 35,250,199.00 | 38,208,485.00 | 9,375,156.00 | 38,208,485.00 | 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 | | | 77,338,777.00 | 92,446,717.00 | 19,344,205.18 | 92,446,717.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 119,363,057.00 | 188,048,311.00 | 23,016,928.48 | 188,048,311.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 14,338,414.00 | 15,351,850.00 | 4,351,104.57 | 15,351,850.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,852,008.00 | 2,017,201.00 | 704,145.25 | 2,017,201.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 7,018,513.00 | 9,002,230.00 | 2,490,284.81 | 9,002,230.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 151,632.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 23,360,567.00 | 26,371,281.00 | 7,545,534.63 | 26,371,281.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 9,614,478.00 | 10,773,009.00 | 3,302,703.74 | 10,773,009.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 1,490,619.00 | 1,495,874.00 | 317,172.04 | 1,495,874.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 6,917,570.00 | 8,003,602.00 | 2,541,815.69 | 8,003,602.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 6,751,527.00 | 8,051,985.00 | 2,428,946.23 | 8,051,985.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 9,874,904.00 | 10,693,696.00 | 2,930,731.78 | 10,693,696.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 34,649,098.00 | 39,018,166.00 | 11,521,369.48 | 39,018,166.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 6,246,908.00 | 6,716,748.00 | 1,170,593.68 | 6,716,748.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 8,541,808.00 | 9,176,620.00 | 2,404,379.98 | 9,176,620.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,882,635.00 | 3,255,237.00 | 977,947.80 | 3,255,237.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 6,465,240.00 | 7,507,158.00 | 1,918,529.83 | 7,507,158.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 28,748.00 | 40,058.00 | 9,413.33 | 40,058.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 995,559.00 | 1,135,675.00 | 332,746.50 | 1,135,675.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 579,726.00 | 652,723.00 | 190,799.05 | 652,723.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 633,610.00 | 698,039.00 | 173,109.10 | 698,039.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 399.00 | 1,454.00 | 26.10 | 1,454.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 26,374,633.00 | 29,183,712.00 | 7,177,545.37 | 29,183,712.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 33,899.00 | 33,899.00 | 0.00 | 33,899.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 79,932.00 | 115,815.00 | 13,011.84 | 115,815.00 | 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) |
|---------------------------------------------------------------------------------|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Materials and Supplies | | 4300 | 2,711,494.00 | 3,194,604.00 | 524,235.32 | 3,194,604.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 479,582.00 | 548,772.00 | 77,603.67 | 548,772.00 | 0.00 | 0.0% |
| Food | | 4700 | 29,000.00 | 33,000.00 | 4,887.47 | 33,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,333,907.00 | 3,926,090.00 | 619,738.30 | 3,926,090.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 11,195,307.00 | 46,881,423.00 | 1,436,053.54 | 46,881,423.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,170,888.00 | 1,425,137.00 | 311,583.50 | 1,425,137.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 106,951.00 | 110,725.00 | 58,251.42 | 110,725.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 221,907.00 | 221,726.00 | 593.88 | 221,726.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 451,501.00 | 478,335.00 | 103,545.62 | 478,335.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,131,696.00 | 3,795,873.00 | 632,548.71 | 3,795,873.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 2,641,387.00 | 2,700,057.00 | 60,695.18 | 2,700,057.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 15,750.00 | 15,750.00 | 0.00 | 15,750.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 16,532,891.00 | 35,705,834.00 | 2,261,712.35 | 35,705,834.00 | 0.00 | 0.0% |
| Communications | | 5900 | 326,247.00 | 366,887.00 | 43,695.51 | 366,887.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 35,794,525.00 | 91,701,747.00 | 4,908,679.71 | 91,701,747.00 | 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 | 350,000.00 | 575,000.00 | 0.00 | 575,000.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 194,637.00 | 262,435.00 | 191,589.47 | 262,435.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | (5.40) | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 544,637.00 | 837,435.00 | 191,584.07 | 837,435.00 | 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 | 3,903.00 | 3,903.00 | 0.00 | 3,903.00 | 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% |

| Description | Resource Codes | 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) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 8,316.00 | 9,697.00 | 3,772.76 | 9,697.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 203,302.00 | 225,905.00 | 71,047.00 | 225,905.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 215,521.00 | 239,505.00 | 74,819.76 | 239,505.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 9,353,262.00 | 12,206,214.00 | 127,881.26 | 12,206,214.00 | 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 | | | 9,353,262.00 | 12,206,214.00 | 127,881.26 | 12,206,214.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 133,626,150.00 | 203,484,150.00 | 32,167,152.58 | 203,484,150.00 | 0.00 | 0.0% |
| 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 | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | 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% |
| Proceeds from SBITAs | | 8974 | 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) |
|---------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 6,807,190.00 | 6,918,379.00 | 0.00 | 6,918,379.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (247,024.00) | (1,259,071.00) | 0.00 | (1,259,071.00) | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 6,560,166.00 | 5,659,308.00 | 0.00 | 5,659,308.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 6,404,866.00 | 5,454,008.00 | 0.00 | 5,454,008.00 | 0.00 | 0.0% |

2023-24 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | 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 | 46,984,639.00 | 47,844,967.00 | 9,115,269.84 | 47,844,967.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 13,716,122.00 | 14,350,998.00 | 2,271,431.31 | 14,350,998.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 32,437,194.00 | 87,132,325.00 | 5,286,204.80 | 87,132,325.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 105,295,881.00 | 124,461,571.00 | 28,592,306.58 | 124,461,571.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 198,433,836.00 | 273,789,861.00 | 45,265,212.53 | 273,789,861.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 33,849,093.00 | 37,260,448.00 | 11,119,312.11 | 37,260,448.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 55,816,889.00 | 62,018,131.00 | 19,339,096.02 | 62,018,131.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 40,801,869.00 | 44,343,219.00 | 11,740,296.84 | 44,343,219.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,816,135.00 | 6,924,858.00 | 1,170,486.93 | 6,924,858.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 56,176,650.00 | 114,698,509.00 | 9,863,162.39 | 114,698,509.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 11,414,164.00 | 12,135,351.00 | 1,761,169.14 | 12,135,351.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 734,826.00 | 810,916.00 | 320,581.48 | 810,916.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,020,602.00) | (2,202,625.00) | (250,724.30) | (2,202,625.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 202,589,024.00 | 275,988,807.00 | 55,063,380.61 | 275,988,807.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,155,188.00) | (2,198,946.00) | (9,798,168.08) | (2,198,946.00) | | |
| 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 | 175,129.00 | 225,129.00 | 0.00 | 225,129.00 | 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 | | | (175,129.00) | (225,129.00) | 0.00 | (225,129.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,330,317.00) | (2,424,075.00) | (9,798,168.08) | (2,424,075.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 179,546,180.00 | 186,095,447.00 | | 186,095,446.43 | (.57) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 179,546,180.00 | 186,095,447.00 | | 186,095,446.43 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 179,546,180.00 | 186,095,447.00 | | 186,095,446.43 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 175,215,863.00 | 183,671,372.00 | | 183,671,371.43 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 30,000.00 | 30,000.00 | | 30,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 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) |
|-------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 45,074,409.00 | 40,553,508.00 | | 40,553,507.96 | | |
| 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 | 98,526,448.00 | 107,920,988.00 | | 107,920,987.24 | | |
| Court/Community Schools | 0000 | 9780 | 178,493.00 | | | | | |
| Buildings | 0000 | 9780 | 19,858,414.00 | | | | | |
| Ed-Join | 0000 | 9780 | 3,889,255.00 | | | | | |
| Apprenticeship | 0000 | 9780 | 2,620,826.00 | | | | | |
| Deferred Maintenance | 0000 | 9780 | 7,214,554.00 | | | | | |
| Education Services | 0000 | 9780 | 449,910.00 | | | | | |
| Mandated Costs | 0000 | 9780 | 3,567,755.00 | | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | 60,124,557.00 | | | | | |
| Lottery | 1100 | 9780 | 622,684.00 | | | | | |
| Court/Community Schools | 0000 | 9780 | | 311,225.00 | | | | |
| Buildings | 0000 | 9780 | | 35,129,927.00 | | | | |
| Ed-Join | 0000 | 9780 | | 4,180,716.00 | | | | |
| Apprenticeship | 0000 | 9780 | | 2,914,573.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | 6,986,706.00 | | | | |
| Education Services | 0000 | 9780 | | 575,220.00 | | | | |
| Mandated Costs | 0000 | 9780 | | 3,651,757.00 | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | 53,438,566.00 | | | | |
| Lottery | 1100 | 9780 | | 732,298.00 | | | | |
| Court/Community Schools | 0000 | 9780 | | | | 311,225.00 | | |
| Buildings | 0000 | 9780 | | | | 35,129,927.00 | | |
| Ed-Join | 0000 | 9780 | | | | 4,180,716.00 | | |
| Apprenticeship | 0000 | 9780 | | | | 2,914,573.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 6,986,706.00 | | |
| Education Services | 0000 | 9780 | | | | 575,220.00 | | |
| Mandated Costs | 0000 | 9780 | | | | 3,651,757.00 | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | | | 53,438,565.55 | | |
| Lottery | 1100 | 9780 | | | | 732,297.69 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,055,284.00 | 5,524,280.00 | | 5,524,279.94 | | |
| Unassigned/Unappropriated Amount | | 9790 | 27,529,722.00 | 29,642,596.00 | | 29,642,596.29 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 28,024,107.00 | 28,801,637.00 | 8,209,426.00 | 28,801,637.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,009,061.00 | 2,337,381.00 | 703,461.00 | 2,337,381.00 | 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 | 85,129.00 | 85,129.00 | 0.00 | 85,129.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 13,207,254.00 | 13,221,268.00 | 44,226.97 | 13,221,268.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 691,344.00 | 691,064.00 | (7,069.54) | 691,064.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 8,545.00 | 7,521.00 | 9,802.00 | 7,521.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 383,237.00 | 469,158.00 | 155,423.41 | 469,158.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 3,707,819.00 | 3,809,230.00 | 0.00 | 3,809,230.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,153,634.00 | 1,192,874.00 | 0.00 | 1,192,874.00 | 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 | | | 49,270,145.00 | 50,615,277.00 | 9,115,269.84 | 50,615,277.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | (276,445.00) | (432,929.00) | 0.00 | (432,929.00) | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (2,009,061.00) | (2,337,381.00) | 0.00 | (2,337,381.00) | 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 | | | 46,984,639.00 | 47,844,967.00 | 9,115,269.84 | 47,844,967.00 | 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 | 1,725,887.00 | 1,725,887.00 | 0.00 | 1,725,887.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 206,584.00 | 218,653.00 | 0.00 | 218,653.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 308,916.00 | 308,916.00 | 0.00 | 308,916.00 | 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 | 1,134,510.00 | 1,138,085.00 | 0.00 | 1,138,085.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 720,497.00 | 562,805.00 | 0.00 | 562,805.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 55,219.00 | 58,268.00 | 167.41 | 58,268.00 | 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 | 78,065.00 | 115,497.00 | 14,516.38 | 115,497.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | 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 NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 5,353,401.00 | 5,333,092.00 | 177,788.79 | 5,333,092.00 | 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 | 4,133,043.00 | 4,889,795.00 | 2,078,958.73 | 4,889,795.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 13,716,122.00 | 14,350,998.00 | 2,271,431.31 | 14,350,998.00 | 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 | 4,243,051.00 | 4,207,051.00 | 917,346.00 | 4,207,051.00 | 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 | 6,503,019.00 | 8,036,665.00 | 3,045,324.00 | 8,036,665.00 | 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 | 86,175.00 | 86,175.00 | 0.00 | 86,175.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 251,533.00 | 294,056.00 | 0.00 | 294,056.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 410,091.00 | 501,618.00 | 30,123.52 | 501,618.00 | 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 | 4,175,126.00 | 3,408,014.00 | 10,239.64 | 3,408,014.00 | 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 | 115,000.00 | 115,000.00 | 103,500.00 | 115,000.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 319,770.00 | 371,821.00 | 17,990.94 | 371,821.00 | 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 | 16,333,429.00 | 70,111,925.00 | 1,161,680.70 | 70,111,925.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 32,437,194.00 | 87,132,325.00 | 5,286,204.80 | 87,132,325.00 | 0.00 | 0.0% |
| 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% |

| Description | Resource Codes | 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) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 327,187.00 | 327,187.00 | 0.00 | 327,187.00 | 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 | 0.00 | 15.03 | 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 | 3,663,463.00 | 3,663,463.00 | 100,441.82 | 3,663,463.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,446,139.00 | 7,139,868.00 | 4,489,360.15 | 7,139,868.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 3,617,546.00 | 3,380,705.00 | 1,607,079.01 | 3,380,705.00 | 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 | 43,081,968.00 | 55,904,904.00 | 9,507,279.42 | 55,904,904.00 | 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 | (320.85) | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 15,882,379.00 | 15,836,959.00 | 3,513,296.00 | 15,836,959.00 | 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 | 35,250,199.00 | 38,208,485.00 | 9,375,156.00 | 38,208,485.00 | 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 | | | 105,295,881.00 | 124,461,571.00 | 28,592,306.58 | 124,461,571.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 198,433,836.00 | 273,789,861.00 | 45,265,212.53 | 273,789,861.00 | 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) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 20,445,987.00 | 21,840,426.00 | 6,419,675.44 | 21,840,426.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,971,933.00 | 2,144,084.00 | 748,677.33 | 2,144,084.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 11,279,541.00 | 13,265,313.00 | 3,943,834.34 | 13,265,313.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 151,632.00 | 10,625.00 | 7,125.00 | 10,625.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 33,849,093.00 | 37,260,448.00 | 11,119,312.11 | 37,260,448.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 9,614,478.00 | 10,773,009.00 | 3,302,703.74 | 10,773,009.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 3,431,147.00 | 3,510,476.00 | 852,673.97 | 3,510,476.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 16,006,710.00 | 18,195,486.00 | 6,048,669.12 | 18,195,486.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 15,618,346.00 | 17,452,066.00 | 5,722,810.58 | 17,452,066.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 11,146,208.00 | 12,087,094.00 | 3,412,238.61 | 12,087,094.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 55,816,889.00 | 62,018,131.00 | 19,339,096.02 | 62,018,131.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 8,238,218.00 | 8,683,183.00 | 1,603,284.43 | 8,683,183.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 13,878,399.00 | 14,731,468.00 | 4,121,102.63 | 14,731,468.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,571,492.00 | 5,090,519.00 | 1,595,171.17 | 5,090,519.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 10,584,932.00 | 11,939,022.00 | 3,265,987.40 | 11,939,022.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 54,434.00 | 61,363.00 | 19,261.82 | 61,363.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,540,551.00 | 1,725,781.00 | 531,520.38 | 1,725,781.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 895,939.00 | 991,925.00 | 305,782.63 | 991,925.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 1,037,505.00 | 1,107,802.00 | 294,619.30 | 1,107,802.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 399.00 | 12,156.00 | 3,567.08 | 12,156.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 40,801,869.00 | 44,343,219.00 | 11,740,296.84 | 44,343,219.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 33,899.00 | 33,899.00 | 0.00 | 33,899.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 136,770.00 | 148,849.00 | 21,670.23 | 148,849.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,713,846.00 | 5,542,607.00 | 965,425.82 | 5,542,607.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 900,220.00 | 1,164,103.00 | 178,503.41 | 1,164,103.00 | 0.00 | 0.0% |
| Food | | 4700 | 31,400.00 | 35,400.00 | 4,887.47 | 35,400.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,816,135.00 | 6,924,858.00 | 1,170,486.93 | 6,924,858.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 17,085,862.00 | 52,869,027.00 | 2,392,326.02 | 52,869,027.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,657,398.00 | 2,018,008.00 | 520,621.29 | 2,018,008.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 267,237.00 | 285,244.00 | 167,080.66 | 285,244.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 529,786.00 | 540,731.00 | 573,976.48 | 540,731.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,809,704.00 | 1,834,160.00 | 439,694.02 | 1,834,160.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,549,133.00 | 7,344,679.00 | 1,162,743.64 | 7,344,679.00 | 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 | 6,150.00 | 6,150.00 | (3,279.99) | 6,150.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 26,719,175.00 | 48,242,398.00 | 4,436,807.69 | 48,242,398.00 | 0.00 | 0.0% |
| Communications | | 5900 | 1,552,205.00 | 1,558,112.00 | 173,192.58 | 1,558,112.00 | 0.00 | 0.0% |

2023-24 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | 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) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 56,176,650.00 | 114,698,509.00 | 9,863,162.39 | 114,698,509.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 6,688,432.00 | 6,802,722.00 | 1,030,776.80 | 6,802,722.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 4,237,826.00 | 4,729,998.00 | 510,103.40 | 4,729,998.00 | 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 | 372,906.00 | 493,831.00 | 220,302.44 | 493,831.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 115,000.00 | 108,800.00 | (13.50) | 108,800.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 11,414,164.00 | 12,135,351.00 | 1,761,169.14 | 12,135,351.00 | 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 | 3,903.00 | 3,903.00 | 0.00 | 3,903.00 | 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 | 79,545.00 | 89,123.00 | 43,253.23 | 89,123.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | | | | | | | |
| | | 7439 | 651,378.00 | 717,890.00 | 277,328.25 | 717,890.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 734,826.00 | 810,916.00 | 320,581.48 | 810,916.00 | 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 | (2,020,602.00) | (2,202,625.00) | (250,724.30) | (2,202,625.00) | 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) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,020,602.00) | (2,202,625.00) | (250,724.30) | (2,202,625.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 202,589,024.00 | 275,988,807.00 | 55,063,380.61 | 275,988,807.00 | 0.00 | 0.0% |
| 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 | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 175,129.00 | 225,129.00 | 0.00 | 225,129.00 | 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 | 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% |
| Proceeds from SBITAs | | 8974 | 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 | | |
| 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) | | | (175,129.00) | (225,129.00) | 0.00 | (225,129.00) | 0.00 | 0.0% |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|-----------------------------------------------------------------------------|-----------------------------|
| 6266 | Educator Effectiveness, FY 2021-22 | 934,866.15 |
| 6300 | Lottery: Instructional Materials | 1,031,692.24 |
| 6318 | Antibias Education Grant | .16 |
| 6331 | CA Community Schools Partnership Act - Planning Grant | .57 |
| 6355 | Direct Support Professional Training Program | 31,663.69 |
| 6500 | Special Education | 18,293,818.18 |
| 6546 | Mental Health-Related Services | 1,860,762.31 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 506,353.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 25,977.88 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 584.22 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 111,698.00 |
| 7085 | Learning Communities for School Success Program | 94,501.07 |
| 7311 | Classified School Employee Professional Development Block Grant | 72,218.00 |
| 7412 | A-G Access/Success Grant | 250,543.70 |
| 7413 | A-G Learning Loss Mitigation Grant | 98,796.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 40,058.88 |
| 7435 | Learning Recovery Emergency Block Grant | 2,394,044.00 |
| 7810 | Other Restricted State | 27,356.00 |
| 9010 | Other Restricted Local | 14,778,573.91 |
| Total, Restricted Balance | | 40,553,507.96 |

| Description | Resource Codes | 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 | 40,028,221.00 | 41,124,566.00 | 8,994,367.00 | 41,124,566.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,376,371.00 | 2,787,545.00 | 1,369,090.61 | 2,787,545.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,125,997.00 | 2,229,981.00 | 304,239.60 | 2,229,981.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 316,348.00 | 1,962,158.00 | 565,377.35 | 1,962,158.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 43,846,937.00 | 48,104,250.00 | 11,233,074.56 | 48,104,250.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 13,192,877.00 | 14,477,467.00 | 4,238,190.41 | 14,477,467.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 4,079,226.00 | 5,281,850.00 | 1,593,157.03 | 5,281,850.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 8,296,867.00 | 9,324,198.00 | 2,234,948.12 | 9,324,198.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,589,732.00 | 3,002,133.00 | 736,887.19 | 3,002,133.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,350,512.00 | 12,050,169.00 | 1,465,619.14 | 12,050,169.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 2,632,467.00 | 3,207,673.00 | 117,289.79 | 3,207,673.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 251,047.00 | 617,320.00 | 446,153.45 | 617,320.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 164,695.00 | 268,408.00 | 648.42 | 268,408.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 42,557,423.00 | 48,229,218.00 | 10,832,893.55 | 48,229,218.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,289,514.00 | (124,968.00) | 400,181.01 | (124,968.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | 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 | | | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,444,814.00 | 80,332.00 | 400,181.01 | 80,332.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,729,353.00 | 16,015,920.00 | | 16,015,920.26 | .26 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,729,353.00 | 16,015,920.00 | | 16,015,920.26 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,729,353.00 | 16,015,920.00 | | 16,015,920.26 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 20,174,167.00 | 16,096,252.00 | | 16,096,252.26 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 6,704,369.00 | 6,035,033.00 | | 6,035,034.13 | | |

| Description | Resource Codes | 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) |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 13,469,798.00 | 10,061,219.00 | | 10,061,218.13 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 23,933,653.00 | 24,914,757.00 | 6,694,796.00 | 24,914,757.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 8,049,388.00 | 8,049,388.00 | 2,293,688.00 | 8,049,388.00 | 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 | 2,285,506.00 | 2,770,310.00 | 0.00 | 2,770,310.00 | 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 | 5,759,674.00 | 5,390,111.00 | 5,883.00 | 5,390,111.00 | 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 | | | 40,028,221.00 | 41,124,566.00 | 8,994,367.00 | 41,124,566.00 | 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 | 408,116.00 | 343,738.00 | 0.00 | 343,738.00 | 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, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 3,299.00 | 178,351.00 | 0.00 | 178,351.00 | 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 | 964,956.00 | 2,265,456.00 | 1,369,090.61 | 2,265,456.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,376,371.00 | 2,787,545.00 | 1,369,090.61 | 2,787,545.00 | 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) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 101,885.00 | 129,382.00 | 0.00 | 129,382.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 686,782.00 | 786,083.00 | 39,695.81 | 786,083.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 172,488.00 | 170,854.00 | 153,605.40 | 170,854.00 | 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 | 1,164,842.00 | 1,143,662.00 | 110,938.39 | 1,143,662.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,125,997.00 | 2,229,981.00 | 304,239.60 | 2,229,981.00 | 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 | 280,840.00 | 804,835.00 | 525,976.35 | 804,835.00 | 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 | 35,508.00 | 1,157,323.00 | 39,401.00 | 1,157,323.00 | 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% |

| Description | Resource Codes | 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) |
|-----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | | 316,348.00 | 1,962,158.00 | 565,377.35 | 1,962,158.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 43,846,937.00 | 48,104,250.00 | 11,233,074.56 | 48,104,250.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 11,616,866.00 | 12,837,310.00 | 3,768,353.77 | 12,837,310.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 375,775.00 | 301,507.00 | 52,189.63 | 301,507.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,200,236.00 | 1,338,650.00 | 417,647.01 | 1,338,650.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 13,192,877.00 | 14,477,467.00 | 4,238,190.41 | 14,477,467.00 | 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 | 264,989.00 | 357,116.00 | 100,685.25 | 357,116.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 749,683.00 | 871,055.00 | 284,939.88 | 871,055.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,838,953.00 | 2,253,158.00 | 774,356.20 | 2,253,158.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,225,601.00 | 1,800,521.00 | 433,175.70 | 1,800,521.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,079,226.00 | 5,281,850.00 | 1,593,157.03 | 5,281,850.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,445,440.00 | 3,584,592.00 | 705,291.09 | 3,584,592.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,218,614.00 | 1,485,411.00 | 373,679.22 | 1,485,411.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 516,569.00 | 624,052.00 | 187,212.89 | 624,052.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 2,397,201.00 | 2,824,256.00 | 740,864.15 | 2,824,256.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 8,676.00 | 9,768.00 | 2,918.59 | 9,768.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 297,049.00 | 341,906.00 | 101,727.89 | 341,906.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 172,286.00 | 194,359.00 | 58,313.76 | 194,359.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 241,032.00 | 259,854.00 | 64,940.53 | 259,854.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 8,296,867.00 | 9,324,198.00 | 2,234,948.12 | 9,324,198.00 | 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 | 200,381.00 | 178,331.00 | 41,585.93 | 178,331.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,172,513.00 | 2,506,196.00 | 542,914.34 | 2,506,196.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 216,838.00 | 317,606.00 | 152,386.92 | 317,606.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,589,732.00 | 3,002,133.00 | 736,887.19 | 3,002,133.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 100,000.00 | 116,910.00 | (7,150.47) | 116,910.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 187,168.00 | 309,458.00 | 67,527.88 | 309,458.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 17,071.00 | 27,362.00 | 5,749.68 | 27,362.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 141,177.00 | 119,491.00 | 0.00 | 119,491.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 894,712.00 | 904,603.00 | 286,434.14 | 904,603.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,651,285.00 | 3,658,733.00 | 428,953.49 | 3,658,733.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 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) |
|---------------------------------------------------------------------------------|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Direct Costs - Interfund | | 5750 | (6,150.00) | (6,150.00) | 3,279.99 | (6,150.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 7,192,418.00 | 6,783,251.00 | 657,433.84 | 6,783,251.00 | 0.00 | 0.0% |
| Communications | | 5900 | 172,831.00 | 136,511.00 | 23,390.59 | 136,511.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,350,512.00 | 12,050,169.00 | 1,465,619.14 | 12,050,169.00 | 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 | 2,500,000.00 | 2,917,443.00 | 22,750.00 | 2,917,443.00 | 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 | 132,467.00 | 290,230.00 | 94,539.79 | 290,230.00 | 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% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,632,467.00 | 3,207,673.00 | 117,289.79 | 3,207,673.00 | 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 | 22,573.00 | 29,890.00 | 14,679.36 | 29,890.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 228,474.00 | 587,430.00 | 431,474.09 | 587,430.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 251,047.00 | 617,320.00 | 446,153.45 | 617,320.00 | 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 | 164,695.00 | 268,408.00 | 648.42 | 268,408.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 164,695.00 | 268,408.00 | 648.42 | 268,408.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 42,557,423.00 | 48,229,218.00 | 10,832,893.55 | 48,229,218.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | 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% |

| Description | Resource Codes | 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 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% |
| Proceeds from SBITAs | | 8974 | 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) | | | 155,300.00 | 205,300.00 | 0.00 | 205,300.00 | | |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|---------------------------------------------------------------------|--------------------------|
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 450,000.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 297,312.32 |
| 6300 | Lottery: Instructional Materials | 443,513.85 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 1,055,717.00 |
| 7412 | A-G Access/Success Grant | 159,362.98 |
| 7413 | A-G Learning Loss Mitigation Grant | 64,883.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 53,734.00 |
| 7435 | Learning Recovery Emergency Block Grant | 3,493,547.00 |
| 9010 | Other Restricted Local | 16,963.98 |
| Total, Restricted Balance | | 6,035,034.13 |

| Description | Resource Codes | 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 | 17,632,178.00 | 14,417,922.00 | 0.00 | 14,417,922.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 57,127,955.00 | 57,558,776.00 | 15,286,002.00 | 57,558,776.00 | 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 | | | 74,760,133.00 | 71,976,698.00 | 15,286,002.00 | 71,976,698.00 | | |
| 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 | 74,760,133.00 | 71,976,698.00 | 15,286,002.00 | 71,976,698.00 | 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 | | | 74,760,133.00 | 71,976,698.00 | 15,286,002.00 | 71,976,698.00 | | |
| 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 | | |
| 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 | | |

| Description | Resource Codes | 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) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | |
| 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 | | | | | | | | |
| TOTAL, FEDERAL REVENUE | | | 17,632,178.00 | 14,417,922.00 | 0.00 | 14,417,922.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 17,632,178.00 | 14,417,922.00 | 0.00 | 14,417,922.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 57,127,955.00 | 57,558,776.00 | 15,286,002.00 | 57,558,776.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 57,127,955.00 | 57,558,776.00 | 15,286,002.00 | 57,558,776.00 | 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 | | | 74,760,133.00 | 71,976,698.00 | 15,286,002.00 | 71,976,698.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | | | | | | | |
| | | 7211 | 15,797,437.00 | 12,583,181.00 | 0.00 | 12,583,181.00 | 0.00 | 0.0% |
| To County Offices | | | | | | | | |
| | | 7212 | 1,834,741.00 | 1,834,741.00 | 0.00 | 1,834,741.00 | 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 | 23,218,657.00 | 20,524,469.00 | 6,272,350.00 | 20,524,469.00 | 0.00 | 0.0% |
| To County Offices | | | | | | | | |
| | 6500 | 7222 | 33,909,298.00 | 37,034,307.00 | 9,013,652.00 | 37,034,307.00 | 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) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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) | | | 74,760,133.00 | 71,976,698.00 | 15,286,002.00 | 71,976,698.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 74,760,133.00 | 71,976,698.00 | 15,286,002.00 | 71,976,698.00 | | |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|-------------|--------------------------------|
| Total, Restricted Balance | | 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) |
|---------------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 123,643.00 | 126,518.00 | 11,365.00 | 126,518.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 431,124.00 | 431,124.00 | (3,327.86) | 431,124.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 554,767.00 | 557,642.00 | 8,037.14 | 557,642.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 218,354.00 | 218,354.00 | 65,947.18 | 218,354.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 55,029.00 | 55,029.00 | 20,978.41 | 55,029.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 144,448.00 | 144,448.00 | 35,621.46 | 144,448.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 37,464.00 | 42,202.00 | 11,110.56 | 42,202.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 40,068.00 | 38,068.00 | 26,869.05 | 38,068.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 15,000.00 | 15,000.00 | 5,067.55 | 15,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 1,632.00 | 1,632.00 | 394.62 | 1,632.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 42,772.00 | 42,909.00 | 0.00 | 42,909.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 554,767.00 | 557,642.00 | 165,988.83 | 557,642.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | (157,951.69) | 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 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | (157,951.69) | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,887.00 | 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) | | | 2,887.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,887.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,887.00 | 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 | 2,887.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | 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) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | |
| 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 | 37,953.00 | 37,953.00 | 0.00 | 37,953.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 68,108.00 | 70,983.00 | 11,365.00 | 70,983.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 17,582.00 | 17,582.00 | 0.00 | 17,582.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 123,643.00 | 126,518.00 | 11,365.00 | 126,518.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | (4,233.00) | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 431,124.00 | 431,124.00 | 905.14 | 431,124.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 431,124.00 | 431,124.00 | (3,327.86) | 431,124.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 554,767.00 | 557,642.00 | 8,037.14 | 557,642.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 187,275.00 | 187,275.00 | 54,495.46 | 187,275.00 | 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 | 31,079.00 | 31,079.00 | 11,451.72 | 31,079.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 218,354.00 | 218,354.00 | 65,947.18 | 218,354.00 | 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) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 18,704.00 | 18,704.00 | 7,012.72 | 18,704.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 36,325.00 | 36,325.00 | 13,965.69 | 36,325.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 55,029.00 | 55,029.00 | 20,978.41 | 55,029.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 59,288.00 | 59,288.00 | 11,646.78 | 59,288.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 14,681.00 | 14,681.00 | 4,767.21 | 14,681.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative Health and Welfare Benefits | | 3301-3302 | 7,264.00 | 7,264.00 | 2,530.44 | 7,264.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3401-3402 | 50,572.00 | 50,572.00 | 13,100.30 | 50,572.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3501-3502 | 138.00 | 138.00 | 43.46 | 138.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 2,734.00 | 2,734.00 | 869.16 | 2,734.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 5,065.00 | 5,065.00 | 1,147.65 | 5,065.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 144,448.00 | 144,448.00 | 35,621.46 | 144,448.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 1,813.00 | 974.70 | 1,813.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 25,940.00 | 26,017.00 | 5,844.74 | 26,017.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 11,524.00 | 14,372.00 | 4,291.12 | 14,372.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 37,464.00 | 42,202.00 | 11,110.56 | 42,202.00 | 0.00 | 0.0% |
| 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 | 12,413.00 | 4,141.00 | 1,086.25 | 4,141.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 501.00 | 550.00 | 0.00 | 550.00 | 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 | 3,198.00 | 9,170.00 | 6,448.67 | 9,170.00 | 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 | 21,262.00 | 21,513.00 | 19,294.27 | 21,513.00 | 0.00 | 0.0% |
| Communications | | 5900 | 2,694.00 | 2,694.00 | 39.86 | 2,694.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 40,068.00 | 38,068.00 | 26,869.05 | 38,068.00 | 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 | 15,000.00 | 9,932.00 | 0.00 | 9,932.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 5,068.00 | 5,067.55 | 5,068.00 | 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% |
| Subscription Assets | | 6700 | 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) |
|--------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CAPITAL OUTLAY | | | 15,000.00 | 15,000.00 | 5,067.55 | 15,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 140.00 | 140.00 | 40.84 | 140.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 1,492.00 | 1,492.00 | 353.78 | 1,492.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,632.00 | 1,632.00 | 394.62 | 1,632.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 42,772.00 | 42,909.00 | 0.00 | 42,909.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 42,772.00 | 42,909.00 | 0.00 | 42,909.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 554,767.00 | 557,642.00 | 165,988.83 | 557,642.00 | | |
| 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 | | | | | | | | |
| 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% |
| Proceeds from SBITAs | | 8974 | 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 | | | | | | | | |

| Description | Resource Codes | 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 - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|-------------|--------------------------------|
| Total, Restricted Balance | | 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) |
|---------------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 48,535,306.00 | 51,171,756.00 | 7,645,608.37 | 51,171,756.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 21,237,223.00 | 23,069,686.00 | 8,937,610.14 | 23,069,686.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 669,081.00 | 858,167.00 | 244,132.81 | 858,167.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 70,441,610.00 | 75,099,609.00 | 16,827,351.32 | 75,099,609.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,274,266.00 | 2,392,386.00 | 861,006.07 | 2,392,386.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,451,200.00 | 3,638,717.00 | 1,352,220.39 | 3,638,717.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 2,961,021.00 | 3,032,864.00 | 970,260.48 | 3,032,864.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 293,750.00 | 336,730.00 | 49,040.48 | 336,730.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 57,960,524.00 | 62,088,909.00 | 8,578,825.63 | 62,088,909.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 1,913,622.00 | 2,057,123.00 | 89,593.00 | 2,057,123.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 195,544.00 | 196,003.00 | 80,506.38 | 196,003.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,813,135.00 | 1,891,308.00 | 250,075.88 | 1,891,308.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 70,863,062.00 | 75,634,040.00 | 12,231,528.31 | 75,634,040.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (421,452.00) | (534,431.00) | 4,595,823.01 | (534,431.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (401,623.00) | (514,602.00) | 4,595,823.01 | (514,602.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,118,178.00 | 4,478,124.00 | | 4,478,123.53 | (.47) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,118,178.00 | 4,478,124.00 | | 4,478,123.53 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,118,178.00 | 4,478,124.00 | | 4,478,123.53 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,716,555.00 | 3,963,522.00 | | 3,963,521.53 | | |
| 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 | 3,671,252.00 | 3,917,130.00 | | 3,917,129.91 | | |

| Description | Resource Codes | 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) |
|----------------------------------------------------------|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 45,303.00 | 46,392.00 | | 46,391.62 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| 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 | 48,535,306.00 | 51,171,756.00 | 7,645,608.37 | 51,171,756.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 48,535,306.00 | 51,171,756.00 | 7,645,608.37 | 51,171,756.00 | 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 | 16,366,524.00 | 16,366,524.00 | 6,773,049.62 | 16,366,524.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 4,870,699.00 | 6,703,162.00 | 2,164,560.52 | 6,703,162.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 21,237,223.00 | 23,069,686.00 | 8,937,610.14 | 23,069,686.00 | 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 | 201,585.00 | 390,083.00 | 236,986.75 | 390,083.00 | 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 | 467,496.00 | 468,084.00 | 7,146.06 | 468,084.00 | 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 | | | 669,081.00 | 858,167.00 | 244,132.81 | 858,167.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 70,441,610.00 | 75,099,609.00 | 16,827,351.32 | 75,099,609.00 | | |
| 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 | 2,274,266.00 | 2,392,386.00 | 861,006.07 | 2,392,386.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,274,266.00 | 2,392,386.00 | 861,006.07 | 2,392,386.00 | 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% |

| Description | Resource Codes | 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) |
|-----------------------------------------------------------|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,226,284.00 | 2,326,479.00 | 842,776.02 | 2,326,479.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 543,010.00 | 579,854.00 | 231,232.26 | 579,854.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 681,906.00 | 732,384.00 | 278,212.11 | 732,384.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,451,200.00 | 3,638,717.00 | 1,352,220.39 | 3,638,717.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 563,200.00 | 583,720.00 | 135,617.70 | 583,720.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 980,051.00 | 989,259.00 | 333,823.36 | 989,259.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 298,248.00 | 316,067.00 | 116,636.75 | 316,067.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 873,183.00 | 889,864.00 | 294,317.02 | 889,864.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 2,878.00 | 3,081.00 | 1,113.17 | 3,081.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 98,571.00 | 105,314.00 | 38,609.73 | 105,314.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 57,253.00 | 60,573.00 | 22,252.28 | 60,573.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 87,637.00 | 84,986.00 | 27,890.47 | 84,986.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,961,021.00 | 3,032,864.00 | 970,260.48 | 3,032,864.00 | 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 | 48,269.00 | 54,607.00 | 14,915.14 | 54,607.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 226,798.00 | 256,702.00 | 27,363.07 | 256,702.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 18,683.00 | 25,421.00 | 6,762.27 | 25,421.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 293,750.00 | 336,730.00 | 49,040.48 | 336,730.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 46,150,032.00 | 48,829,366.00 | 8,058,447.40 | 48,829,366.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 83,572.00 | 107,097.00 | 19,832.12 | 107,097.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 8,844.00 | 15,535.00 | 10,333.96 | 15,535.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 41,245.00 | 41,125.00 | 0.00 | 41,125.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 44,073.00 | 47,799.00 | 11,325.75 | 47,799.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 94,674.00 | 110,747.00 | 22,034.01 | 110,747.00 | 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 | 11,495,284.00 | 12,891,128.00 | 449,345.41 | 12,891,128.00 | 0.00 | 0.0% |
| Communications | | 5900 | 42,800.00 | 46,112.00 | 7,506.98 | 46,112.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 57,960,524.00 | 62,088,909.00 | 8,578,825.63 | 62,088,909.00 | 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 | 1,913,622.00 | 2,057,123.00 | 89,593.00 | 2,057,123.00 | 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% |
| Subscription Assets | | 6700 | 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) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CAPITAL OUTLAY | | | 1,913,622.00 | 2,057,123.00 | 89,593.00 | 2,057,123.00 | 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 | 30,877.00 | 31,036.00 | 11,690.84 | 31,036.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 164,667.00 | 164,967.00 | 68,815.54 | 164,967.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 195,544.00 | 196,003.00 | 80,506.38 | 196,003.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 1,813,135.00 | 1,891,308.00 | 250,075.88 | 1,891,308.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,813,135.00 | 1,891,308.00 | 250,075.88 | 1,891,308.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 70,863,062.00 | 75,634,040.00 | 12,231,528.31 | 75,634,040.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 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) | | | 19,829.00 | 19,829.00 | 0.00 | 19,829.00 | | |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| 5058 | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 87,069.46 |
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | .67 |
| 6057 | Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - County wide Planning and Capacity Building Grant | 1,172,128.85 |
| 6130 | Child Development: Center-Based Reserve Account | 2,282,960.83 |
| 9010 | Other Restricted Local | 374,970.10 |
| Total, Restricted Balance | | 3,917,129.91 |

| Description | Resource Codes | 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 | 1,889.00 | 92,935.00 | 59,436.16 | 92,935.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,889.00 | 92,935.00 | 59,436.16 | 92,935.00 | | |
| 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 | 286,889.00 | 2,165,869.00 | 218.75 | 2,165,869.00 | 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, EXPENDITURES | | | 286,889.00 | 2,165,869.00 | 218.75 | 2,165,869.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (285,000.00) | (2,072,934.00) | 59,217.41 | (2,072,934.00) | | |
| 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 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (285,000.00) | (2,072,934.00) | 59,217.41 | (2,072,934.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 285,000.00 | 2,116,610.00 | | 2,116,609.76 | (.24) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 285,000.00 | 2,116,610.00 | | 2,116,609.76 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 285,000.00 | 2,116,610.00 | | 2,116,609.76 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 43,676.00 | | 43,675.76 | | |
| 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) Legally Restricted Balance | | 9740 | 0.00 | 43,676.00 | | 43,675.76 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | 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) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | |
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 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 | | | | | | | | |
| School Facilities Apportionments | | 8545 | 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% |
| All Other State Revenue | | 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% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,889.00 | 92,935.00 | 59,436.16 | 92,935.00 | 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 | | | | | | | | |
| 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 | | | 1,889.00 | 92,935.00 | 59,436.16 | 92,935.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,889.00 | 92,935.00 | 59,436.16 | 92,935.00 | | |
| 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% |

| Description | Resource Codes | 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) |
|------------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 EXPENDITURES | | | | | | | | |
| 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% |
| 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 | | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 286,889.00 | 2,165,869.00 | 218.75 | 2,165,869.00 | 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 | 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% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 286,889.00 | 2,165,869.00 | 218.75 | 2,165,869.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| 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% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 286,889.00 | 2,165,869.00 | 218.75 | 2,165,869.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 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% |

| Description | Resource Codes | 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 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 | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 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% |
| Proceeds from SBITAs | | 8974 | 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% |
| 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 + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|----------------------------------|--------------------------|
| 7710 | State School Facilities Projects | 43,675.76 |
| Total, Restricted Balance | | 43,675.76 |

| Description | Resource Codes | 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 | 2,500,705.00 | 2,833,167.00 | 852,228.46 | 2,833,167.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,500,705.00 | 2,833,167.00 | 852,228.46 | 2,833,167.00 | | |
| 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 | 824,165.00 | 859,690.00 | 284,897.34 | 859,690.00 | 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 | | | 824,165.00 | 859,690.00 | 284,897.34 | 859,690.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9) | | | 1,676,540.00 | 1,973,477.00 | 567,331.12 | 1,973,477.00 | | |
| 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 | | |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 1,676,540.00 | 1,973,477.00 | 567,331.12 | 1,973,477.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,553,351.00 | 3,121,525.00 | | 3,121,524.85 | (.15) | 0.0% |
| b) Audit Adjustments | | 9793 | 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) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) As of July 1 - Audited (F1a + F1b) | | | 3,553,351.00 | 3,121,525.00 | | 3,121,524.85 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 3,553,351.00 | 3,121,525.00 | | 3,121,524.85 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 5,229,891.00 | 5,095,002.00 | | 5,095,001.85 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 5,164,944.00 | 5,030,055.00 | | 5,030,054.55 | | |
| c) Unrestricted Net Position | | 9790 | 64,947.00 | 64,947.00 | | 64,947.30 | | |
| 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 | 50,146.00 | 122,512.00 | 77,467.77 | 122,512.00 | 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 | 2,450,559.00 | 2,710,655.00 | 774,760.69 | 2,710,655.00 | 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 | | | 2,500,705.00 | 2,833,167.00 | 852,228.46 | 2,833,167.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,500,705.00 | 2,833,167.00 | 852,228.46 | 2,833,167.00 | | |
| 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% |

| Description | Resource Codes | 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) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 824,165.00 | 859,690.00 | 284,897.34 | 859,690.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 824,165.00 | 859,690.00 | 284,897.34 | 859,690.00 | 0.00 | 0.0% |
| 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% |
| Amortization Expense-Subscription Assets | | 6920 | 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 | | | 824,165.00 | 859,690.00 | 284,897.34 | 859,690.00 | | |
| 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 | 2023-24 Projected Totals |
|--------------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 5,030,054.55 |
| Total, Restricted Net Position | | 5,030,054.55 |

| Description | Resource Codes | 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 | | |
| 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 | 13,606,334.00 | 13,818,310.00 | | 13,818,310.46 | .46 | 0.0% |
| b) Audit Adjustments | | 9793 | 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) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) As of July 1 - Audited (F1a + F1b) | | | 13,606,334.00 | 13,818,310.00 | | 13,818,310.46 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 13,606,334.00 | 13,818,310.00 | | 13,818,310.46 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 13,606,334.00 | 13,818,310.00 | | 13,818,310.46 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 13,606,334.00 | 13,818,310.00 | | 13,818,310.46 | | |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| 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 | 2023-24 Projected Totals |
|--------------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 13,818,310.46 |
| Total, Restricted Net Position | | 13,818,310.46 |

| 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 | |
| b. Juvenile Halls, Homes, and Camps | 60.00 | 64.00 | 56.41 | 64.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 835.00 | 848.00 | 846.89 | 848.00 | 0.00 | 0.0% |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 895.00 | 912.00 | 903.30 | 912.00 | 0.00 | 0.0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 185.00 | 185.00 | 185.00 | 185.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 661.91 | 684.48 | 684.48 | 684.48 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 3.52 | 3.68 | 3.68 | 3.68 | 0.00 | 0.0% |
| d. Special Education Extended Year | 54.79 | 54.79 | 54.79 | 54.79 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 905.22 | 927.95 | 927.95 | 927.95 | 0.00 | 0.0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 1,800.22 | 1,839.95 | 1,831.25 | 1,839.95 | 0.00 | 0.0% |
| 4. Adults in Correctional Facilities | 20.00 | 37.00 | 37.00 | 37.00 | 0.00 | 0.0% |
| 5. County Operations Grant ADA | 135,739.33 | 139,822.14 | 139,822.14 | 139,822.14 | 0.00 | 0.0% |
| 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 | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| 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 | 0.0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 198.00 | 240.00 | 234.63 | 240.00 | 0.00 | 0.0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 198.00 | 240.00 | 234.63 | 240.00 | 0.00 | 0.0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 2,576.46 | 2,629.94 | 2,324.97 | 2,629.94 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program 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) |
|-------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------------|------------------------------------------------|-----------------------------|----------------------------------------|
| Program ADA (Sum of Lines C7a through C7e) | 2,576.46 | 2,629.94 | 2,324.97 | 2,629.94 | 0.00 | 0.0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 2,774.46 | 2,869.94 | 2,559.60 | 2,869.94 | 0.00 | 0.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 2,774.46 | 2,869.94 | 2,559.60 | 2,869.94 | 0.00 | 0.0% |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--------------------------------------------------|-----------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 183,304,642.19 | 178,516,102.66 | 173,439,376.16 | 172,806,708.57 | 169,657,664.66 | 174,605,911.98 | 175,839,611.30 | 172,008,248.62 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 1,465,960.00 | 1,465,960.00 | 3,342,214.00 | 2,638,753.00 | 2,638,751.58 | 2,754,470.58 | 2,638,751.58 | 2,574,859.25 |
| Property Taxes | 8020-8079 | | | 202,382.84 | | | 12,686.00 | 7,759,818.00 | | |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | | 205,256.00 | 2,002,227.92 | 63,947.39 | 2,208,686.00 | 600,091.00 | 781,728.00 | 966,966.00 |
| Other State Revenue | 8300-8599 | | 931,901.00 | 926,396.97 | 1,965,828.59 | 1,462,078.24 | 10,990,032.00 | 4,411,848.00 | 4,537,501.00 | 8,390,219.00 |
| Other Local Revenue | 8600-8799 | | 3,508,276.70 | 5,681,755.37 | 6,955,775.34 | 12,446,499.17 | 10,067,653.74 | 9,195,439.74 | 12,592,281.74 | 10,537,241.76 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 5,906,137.70 | 8,481,751.18 | 14,266,045.85 | 16,611,277.80 | 25,917,809.32 | 24,721,667.32 | 20,550,262.32 | 22,469,286.01 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,136,300.49 | 3,113,396.38 | 2,763,474.66 | 4,106,140.58 | 3,101,642.00 | 3,130,948.00 | 3,468,159.00 | 2,997,244.00 |
| Classified Salaries | 2000-2999 | | 2,995,675.14 | 4,667,468.16 | 4,360,237.61 | 7,315,715.11 | 5,093,108.00 | 5,139,112.00 | 5,303,295.00 | 4,884,404.00 |
| Employee Benefits | 3000-3999 | | 2,021,248.78 | 3,206,628.28 | 2,921,730.79 | 3,590,688.99 | 3,607,921.00 | 3,609,625.00 | 3,663,748.00 | 3,603,241.00 |
| Books and Supplies | 4000-4999 | | 92,374.85 | 303,719.17 | 334,613.29 | 439,779.62 | 455,691.00 | 626,682.00 | 401,931.00 | 838,488.00 |
| Services | 5000-5999 | | 1,059,649.30 | 2,228,903.79 | 3,065,098.71 | 3,509,510.59 | 8,211,036.00 | 8,747,760.00 | 10,634,730.00 | 11,788,010.00 |
| Capital Outlay | 6000-6599 | | (40,811.88) | 558,018.86 | 159,158.64 | 1,084,803.52 | 836,214.00 | 2,547,034.00 | 1,085,206.00 | 1,366,905.00 |
| Other Outgo | 7000-7499 | | 27,999.25 | 72,824.10 | (19,553.73) | (11,412.44) | (336,050.00) | (313,193.00) | (175,444.00) | 190,692.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|-----------------------------------------------------------|-----------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Interfund Transfers Out | 7600-7629 | | | | | | | | | 216,135.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 7,292,435.93 | 14,150,958.74 | 13,584,759.97 | 20,035,225.97 | 20,969,562.00 | 23,487,968.00 | 24,381,625.00 | 25,885,119.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | 5.20 | | | (2,707,626.75) | | | | |
| Accounts Receivable | 9200-9299 | | 3,659,242.65 | 2,682,212.35 | 1,378,211.47 | 3,418,836.51 | | | | |
| Due From Other Funds | 9310 | | | | 7,678,264.72 | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | 3,724.84 | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 3,662,972.69 | 2,682,212.35 | 9,056,476.19 | 711,209.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 7,065,213.99 | 2,089,731.29 | 1,286,283.22 | 436,305.50 | | | | |
| Due To Other Funds | 9610 | | | | 5,510,313.76 | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | 3,573,832.68 | | | | | |
| SUBTOTAL | | 0.00 | 7,065,213.99 | 2,089,731.29 | 10,370,429.66 | 436,305.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (3,402,241.30) | 592,481.06 | (1,313,953.47) | 274,904.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (4,788,539.53) | (5,076,726.50) | (632,667.59) | (3,149,043.91) | 4,948,247.32 | 1,233,699.32 | (3,831,362.68) | (3,415,832.99) |
| F. ENDING CASH (A + E) | | | 178,516,102.66 | 173,439,376.16 | 172,806,708.57 | 169,657,664.66 | 174,605,911.98 | 175,839,611.30 | 172,008,248.62 | 168,592,415.63 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--------------------------------------------------|-----------|----------------|----------------|----------------|----------------|----------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 168,592,415.63 | 164,840,424.64 | 175,324,801.00 | 177,745,457.01 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 3,224,077.25 | 2,574,859.25 | 2,574,859.25 | 3,245,501.25 | 0.00 | | 31,139,016.99 | 31,139,018.00 |
| Property Taxes | 8020-8079 | 15.00 | 6,489,462.00 | 29,602.00 | 4,982,294.00 | | | 19,476,259.84 | 19,476,259.00 |
| Miscellaneous Funds | 8080-8099 | | | | (2,770,310.00) | | | (2,770,310.00) | (2,770,310.00) |
| Federal Revenue | 8100-8299 | 624,080.00 | 1,285,234.00 | 409,701.00 | 5,203,081.00 | | | 14,350,998.31 | 14,350,998.00 |
| Other State Revenue | 8300-8599 | 5,579,073.00 | 9,179,307.00 | 12,486,645.00 | 26,271,495.00 | | | 87,132,324.80 | 87,132,325.00 |
| Other Local Revenue | 8600-8799 | 11,409,784.76 | 13,990,424.11 | 9,383,526.76 | 18,692,912.41 | | | 124,461,571.60 | 124,461,571.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 20,837,030.01 | 33,519,286.36 | 24,884,334.01 | 55,624,973.66 | 0.00 | 0.00 | 273,789,861.54 | 273,789,861.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,116,547.00 | 3,122,330.00 | 3,172,305.00 | 4,031,960.82 | 0.00 | | 37,260,447.93 | 37,260,448.00 |
| Classified Salaries | 2000-2999 | 5,130,851.00 | 5,208,771.00 | 5,309,570.00 | 6,609,923.83 | | | 62,018,130.85 | 62,018,131.00 |
| Employee Benefits | 3000-3999 | 3,414,539.00 | 3,624,258.00 | 3,676,976.00 | 7,402,612.96 | | | 44,343,217.80 | 44,343,219.00 |
| Books and Supplies | 4000-4999 | 598,210.00 | 585,125.00 | 1,206,694.00 | 1,041,550.37 | | | 6,924,858.30 | 6,924,858.00 |
| Services | 5000-5999 | 11,677,900.00 | 10,421,460.00 | 9,008,427.00 | 34,346,023.36 | | | 114,698,508.75 | 114,698,509.00 |
| Capital Outlay | 6000-6599 | 685,722.00 | 209,181.00 | 364,240.00 | 3,279,679.86 | | | 12,135,351.00 | 12,135,351.00 |
| Other Outgo | 7000-7499 | (34,748.00) | (136,215.00) | (274,534.00) | (382,074.18) | | | (1,391,709.00) | (1,391,709.00) |
| Interfund Transfers Out | 7600-7629 | | | | 8,994.00 | | | 225,129.00 | 225,129.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|----------------------------------------------------|-----------|----------------|----------------|----------------|----------------|----------|-------------|----------------|----------------|
| TOTAL DISBURSEMENTS | | 24,589,021.00 | 23,034,910.00 | 22,463,678.00 | 56,338,671.02 | 0.00 | 0.00 | 276,213,934.63 | 276,213,936.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | (2,707,621.55) | |
| Accounts Receivable | 9200-9299 | | | | | | | 11,138,502.98 | |
| Due From Other Funds | 9310 | | | | | | | 7,678,264.72 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 3,724.84 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,112,870.99 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 10,877,534.00 | |
| Due To Other Funds | 9610 | | | | | | | 5,510,313.76 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 3,573,832.68 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,961,680.44 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,848,809.45) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (3,751,990.99) | 10,484,376.36 | 2,420,656.01 | (713,697.36) | 0.00 | 0.00 | (6,272,882.54) | (2,424,075.00) |
| F. ENDING CASH (A + E) | | 164,840,424.64 | 175,324,801.00 | 177,745,457.01 | 177,031,759.65 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 177,031,759.65 | |

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: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: _____ 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: Rachele Tyler Telephone: 209-468-4824
Title: Division Director, County Business Services E-mail: rtyler@sjcoe.net

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|-------------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------|
| 1 | Average Daily Attendance | Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption. | | X |
| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
| 2 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | | X |
| 3 | Salaries and Benefits | Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption. | | X |
| 4a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 4b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 5 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | X | |
| 6 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | X | |
| 7a | Fund Balance | Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 7b | Cash Balance | Projected county school service fund cash balance will be positive at the end of the current fiscal year. | X | |
| 8 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | | X |

| | | | | |
|---------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
| S6 | Long-term Commitments | Does the county office have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • 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 |
| | | | X | |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities? | | X |
| | | | X | |
| S7b | Other Self-insurance Benefits | Does the county office operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities? | X | |
| | | | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) | X | |
| | | | X | |
| | | | 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) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 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) | | 139,822.14 | 0.00% | 139,822.14 | 0.00% | 139,822.14 |
| (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 | 42,690,166.00 | .82% | 43,041,124.00 | .76% | 43,368,557.00 |
| 2. Federal Revenues | 8100-8299 | 205,256.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 10,831,274.00 | 0.00% | 10,831,274.00 | 0.00% | 10,831,274.00 |
| 4. Other Local Revenues | 8600-8799 | 32,014,854.00 | (8.46%) | 29,307,227.00 | 0.00% | 29,307,227.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (5,659,308.00) | 21.93% | (6,900,151.00) | (1.13%) | (6,822,046.00) |
| 6. Total (Sum lines A1 thru A5c) | | 80,082,242.00 | (4.75%) | 76,279,474.00 | .53% | 76,685,012.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 10,889,167.00 | | 11,057,609.00 |
| b. Step & Column Adjustment | | | | 217,783.00 | | 221,152.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (49,341.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 10,889,167.00 | 1.55% | 11,057,609.00 | 2.00% | 11,278,761.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 22,999,965.00 | | 22,723,112.00 |
| b. Step & Column Adjustment | | | | 459,999.00 | | 454,462.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (736,852.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 22,999,965.00 | (1.20%) | 22,723,112.00 | 2.00% | 23,177,574.00 |
| 3. Employee Benefits | 3000-3999 | 15,159,507.00 | .96% | 15,305,591.00 | 2.30% | 15,658,219.00 |
| 4. Books and Supplies | 4000-4999 | 2,998,768.00 | 10.00% | 3,298,645.00 | 10.00% | 3,628,510.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 22,996,762.00 | 5.18% | 24,187,275.00 | 5.18% | 25,440,567.00 |
| 6. Capital Outlay | 6000-6999 | 11,297,916.00 | 56.00% | 17,624,749.00 | (30.00%) | 12,337,324.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 571,411.00 | (33.25%) | 381,424.00 | (18.66%) | 310,238.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (14,408,839.00) | 10.91% | (15,980,651.00) | 3.41% | (16,525,603.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 19,829.00 | 0.00% | 19,829.00 | 0.00% | 19,829.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 72,524,486.00 | 8.40% | 78,617,583.00 | (4.19%) | 75,325,419.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 7,557,756.00 | | (2,338,109.00) | | 1,359,593.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 135,560,107.47 | | 143,117,863.47 | | 140,779,754.47 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 143,117,863.47 | | 140,779,754.47 | | 142,139,347.47 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 30,000.00 | | 30,000.00 | | 30,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned | 9780 | 107,920,987.24 | | 97,920,987.24 | | 97,920,987.24 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 5,524,279.94 | | 5,378,176.00 | | 5,078,256.00 |
| 2. Unassigned/Unappropriated | 9790 | 29,642,596.29 | | 37,450,591.23 | | 39,110,104.23 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 143,117,863.47 | | 140,779,754.47 | | 142,139,347.47 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 5,524,279.94 | | 5,378,176.00 | | 5,078,256.00 |
| c. Unassigned/Unappropriated | 9790 | 29,642,596.29 | | 37,450,591.23 | | 39,110,104.23 |
| (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 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 35,166,876.23 | | 42,828,767.23 | | 44,188,360.23 |
| 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. | | | | | | |
| 2024-25 B1d. Backed out prior year one-time off-schedule payment and staff distribution changes from restricted resources. 2024-25 B2d. Backed out prior year one-time off-schedule payment and staff distribution changes from restricted resources. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 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) | | | | | | |
| (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 | 5,154,801.00 | 0.00% | 5,154,801.00 | 0.00% | 5,154,801.00 |
| 2. Federal Revenues | 8100-8299 | 14,145,742.00 | (13.40%) | 12,250,215.00 | 0.00% | 12,249,618.00 |
| 3. Other State Revenues | 8300-8599 | 76,301,051.00 | (17.27%) | 63,125,196.00 | (20.11%) | 50,431,928.00 |
| 4. Other Local Revenues | 8600-8799 | 92,446,717.00 | 0.00% | 92,446,717.00 | 0.00% | 92,446,717.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 5,659,308.00 | 21.93% | 6,900,151.00 | (1.13%) | 6,822,046.00 |
| 6. Total (Sum lines A1 thru A5c) | | 193,707,619.00 | (7.14%) | 179,877,080.00 | (7.10%) | 167,105,110.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 26,371,281.00 | | 25,410,962.00 |
| b. Step & Column Adjustment | | | | 527,426.00 | | 508,219.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,487,745.00) | | (70,169.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 26,371,281.00 | (3.64%) | 25,410,962.00 | 1.72% | 25,849,012.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 39,018,166.00 | | 37,639,533.00 |
| b. Step & Column Adjustment | | | | 780,363.00 | | 752,791.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (2,158,996.00) | | (182,867.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 39,018,166.00 | (3.53%) | 37,639,533.00 | 1.51% | 38,209,457.00 |
| 3. Employee Benefits | 3000-3999 | 29,183,712.00 | (1.37%) | 28,784,488.00 | 1.84% | 29,313,934.00 |
| 4. Books and Supplies | 4000-4999 | 3,926,090.00 | (8.71%) | 3,584,000.00 | 0.00% | 3,584,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 91,701,747.00 | (13.08%) | 79,705,757.00 | (15.44%) | 67,402,416.00 |
| 6. Capital Outlay | 6000-6999 | 837,435.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 239,505.00 | (86.58%) | 32,132.00 | (64.71%) | 11,338.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 12,206,214.00 | 22.31% | 14,929,020.00 | (6.14%) | 14,011,908.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 205,300.00 | 0.00% | 205,300.00 | 0.00% | 205,300.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 203,689,450.00 | (6.58%) | 190,291,192.00 | (6.15%) | 178,587,365.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (9,981,831.00) | | (10,414,112.00) | | (11,482,255.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 50,535,338.96 | | 40,553,507.96 | | 30,139,395.96 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 40,553,507.96 | | 30,139,395.96 | | 18,657,140.96 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 40,553,507.96 | | 30,139,395.96 | | 18,657,140.96 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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) | | 40,553,507.96 | | 30,139,395.96 | | 18,657,140.96 |
| 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. | | | | | | |
| <p>2024-25 B1d. Backed out prior year one-time off-schedule payment. Adjustments for one-time state & federal dollars (ESSER III, ESSER III Learning Loss, ELO, Educator Effectiveness) and staff distribution changes to unrestricted resources. 2024-25 B2b. Backed out prior year one-time off-schedule payment. Adjustments for one-time state & federal dollars (ESSER III, ESSER III Learning Loss, Educator Effectiveness and ELO) and staff distribution changes to unrestricted resources. 2025-26 B1d. Adjustments for one-time federal and state dollars (Educator Effectiveness and Math, Science and Computer Science Professional Learning). 2025-26 B2d. Adjustments for one-time federal and state dollars (Educator Effectiveness and Math, Science and Computer Science Professional Learning).</p> | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 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) | | 139,822.14 | 0.00% | 139,822.14 | 0.00% | 139,822.14 |
| (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 | 47,844,967.00 | .73% | 48,195,925.00 | .68% | 48,523,358.00 |
| 2. Federal Revenues | 8100-8299 | 14,350,998.00 | (14.64%) | 12,250,215.00 | 0.00% | 12,249,618.00 |
| 3. Other State Revenues | 8300-8599 | 87,132,325.00 | (15.12%) | 73,956,470.00 | (17.16%) | 61,263,202.00 |
| 4. Other Local Revenues | 8600-8799 | 124,461,571.00 | (2.18%) | 121,753,944.00 | 0.00% | 121,753,944.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 273,789,861.00 | (6.44%) | 256,156,554.00 | (4.83%) | 243,790,122.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 37,260,448.00 | | 36,468,571.00 |
| b. Step & Column Adjustment | | | | 745,209.00 | | 729,371.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,537,086.00) | | (70,169.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 37,260,448.00 | (2.13%) | 36,468,571.00 | 1.81% | 37,127,773.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 62,018,131.00 | | 60,362,645.00 |
| b. Step & Column Adjustment | | | | 1,240,362.00 | | 1,207,253.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (2,895,848.00) | | (182,867.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 62,018,131.00 | (2.67%) | 60,362,645.00 | 1.70% | 61,387,031.00 |
| 3. Employee Benefits | 3000-3999 | 44,343,219.00 | (.57%) | 44,090,079.00 | 2.00% | 44,972,153.00 |
| 4. Books and Supplies | 4000-4999 | 6,924,858.00 | (.61%) | 6,882,645.00 | 4.79% | 7,212,510.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 114,698,509.00 | (9.42%) | 103,893,032.00 | (10.64%) | 92,842,983.00 |
| 6. Capital Outlay | 6000-6999 | 12,135,351.00 | 45.23% | 17,624,749.00 | (30.00%) | 12,337,324.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 810,916.00 | (49.00%) | 413,556.00 | (22.24%) | 321,576.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (2,202,625.00) | (52.26%) | (1,051,631.00) | 139.03% | (2,513,695.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 225,129.00 | 0.00% | 225,129.00 | 0.00% | 225,129.00 |
| 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) | | 276,213,936.00 | (2.64%) | 268,908,775.00 | (5.58%) | 253,912,784.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (2,424,075.00) | | (12,752,221.00) | | (10,122,662.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 186,095,446.43 | | 183,671,371.43 | | 170,919,150.43 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 183,671,371.43 | | 170,919,150.43 | | 160,796,488.43 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 30,000.00 | | 30,000.00 | | 30,000.00 |
| b. Restricted | 9740 | 40,553,507.96 | | 30,139,395.96 | | 18,657,140.96 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned | 9780 | 107,920,987.24 | | 97,920,987.24 | | 97,920,987.24 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 5,524,279.94 | | 5,378,176.00 | | 5,078,256.00 |
| 2. Unassigned/Unappropriated | 9790 | 29,642,596.29 | | 37,450,591.23 | | 39,110,104.23 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 183,671,371.43 | | 170,919,150.43 | | 160,796,488.43 |
| 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 | 5,524,279.94 | | 5,378,176.00 | | 5,078,256.00 |
| c. Unassigned/Unappropriated | 9790 | 29,642,596.29 | | 37,450,591.23 | | 39,110,104.23 |
| 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) | | 35,166,876.23 | | 42,828,767.23 | | 44,188,360.23 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 12.73% | | 15.93% | | 17.40% |
| 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): | San Joaquin County SELPA | | | | | |
| 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) | | | | | | |
| | | 71,976,698.00 | | 71,976,698.00 | | 71,976,698.00 |
| 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)) | | | | | | |
| | | 276,213,936.00 | | 268,908,775.00 | | 253,912,784.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 276,213,936.00 | | 268,908,775.00 | | 253,912,784.00 |
| 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) | | 276,213,936.00 | | 268,908,775.00 | | 253,912,784.00 |
| 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) | | 5,524,278.72 | | 5,378,175.50 | | 5,078,255.68 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) | | 2,387,000.00 | | 2,387,000.00 | | 2,387,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 5,524,278.72 | | 5,378,175.50 | | 5,078,255.68 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

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

| Program / Fiscal Year | Estimated Funded ADA | | Percent Change | Status |
|------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------------------|----------------|---------|
| | Budget Adoption | First Interim | | |
| | Budget (Form 01CS, Item 1B-2) | Projected Year Totals (Form AI) (Form MYPI) | | |
| County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d) | | | | |
| Current Year (2023-24) | 895.00 | 912.00 | 1.9% | Met |
| 1st Subsequent Year (2024-25) | 895.00 | 912.00 | 1.9% | Met |
| 2nd Subsequent Year (2025-26) | 895.00 | 912.00 | 1.9% | Met |
| District Funded County Program ADA (Form A/AI, Line B2g) | | | | |
| Current Year (2023-24) | 905.22 | 927.95 | 2.5% | Not Met |
| 1st Subsequent Year (2024-25) | 905.22 | 927.95 | 2.5% | Not Met |
| 2nd Subsequent Year (2025-26) | 905.22 | 927.95 | 2.5% | Not Met |
| County Operations Grant ADA (Form A/AI, Line B5) | | | | |
| Current Year (2023-24) | 135,739.33 | 139,822.14 | 3.0% | Not Met |
| 1st Subsequent Year (2024-25) | 135,739.33 | 139,822.14 | 3.0% | Not Met |
| 2nd Subsequent Year (2025-26) | 135,739.33 | 139,822.14 | 3.0% | Not Met |
| Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f) | | | | |
| Current Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Budget ADA based on projected enrollment.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | | Percent Change | Status |
|-------------------------------|----------------------------------------------------------|----------------------------------------|---------------|----------------|--------|
| | Budget Adoption (Form 01CS, Item 2C) | First Interim Projected Year Totals | | | |
| | Current Year (2023-24) | 49,270,145.00 | 50,615,277.00 | | |
| 1st Subsequent Year (2024-25) | 50,848,492.00 | 50,966,235.00 | 50,966,235.00 | .2% | Met |
| 2nd Subsequent Year (2025-26) | 52,176,301.00 | 51,293,660.00 | 51,293,660.00 | -1.7% | Met |

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

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

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

Explanation:
(required if NOT met)

Projected ADA changes.

3. **CRITERION: Salaries and Benefits**

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

County Office Salaries and Benefits Standard Percentage Range:

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

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

| Fiscal Year | Salaries and Benefits | | Percent Change | Status |
|-------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------|----------------|---------|
| | Budget Adoption | First Interim | | |
| | (Form 01, Objects 1000-3999) (Form 01CS, Item 3B) | Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3) | | |
| Current Year (2023-24) | 130,467,851.00 | 143,621,798.00 | 10.1% | Not Met |
| 1st Subsequent Year (2024-25) | 132,978,375.00 | 140,921,295.00 | 6.0% | Not Met |
| 2nd Subsequent Year (2025-26) | 135,641,241.00 | 143,486,957.00 | 5.8% | Not Met |

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

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

1a. **STANDARD NOT MET** - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Negotiated salary settlement for 23-24 includes an 8% on-salary schedule increase plus a \$4,000 off-schedule one-time payment (prorated for less than full-time employment) and a \$100/month H&W Cap increase. Special Ed Teachers including LSH's stipends increased \$2,000/year.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 4B) | First interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|---------------------------------------------------|---------------------------------------------------------------|----------------|----------------------------------------|
|----------------------------|---------------------------------------------------|---------------------------------------------------------------|----------------|----------------------------------------|

Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

| | | | | |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2023-24) | 13,716,122.00 | 14,350,998.00 | 4.6% | No |
| 1st Subsequent Year (2024-25) | 11,989,751.00 | 12,250,215.00 | 2.2% | No |
| 2nd Subsequent Year (2025-26) | 11,968,019.00 | 12,249,618.00 | 2.4% | No |

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

| | | | | |
|-------------------------------|---------------|---------------|--------|-----|
| Current Year (2023-24) | 32,437,194.00 | 87,132,325.00 | 168.6% | Yes |
| 1st Subsequent Year (2024-25) | 32,041,825.00 | 73,956,470.00 | 130.8% | Yes |
| 2nd Subsequent Year (2025-26) | 32,041,825.00 | 61,263,202.00 | 91.2% | Yes |

Explanation:
(required if Yes)

New state grants including one \$50million Math, Science, Computer Science Professional Learning Grant, and carry over adjustments.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

| | | | | |
|-------------------------------|----------------|----------------|-------|-----|
| Current Year (2023-24) | 105,295,881.00 | 124,461,571.00 | 18.2% | Yes |
| 1st Subsequent Year (2024-25) | 105,295,881.00 | 121,753,944.00 | 15.6% | Yes |
| 2nd Subsequent Year (2025-26) | 105,295,881.00 | 121,753,944.00 | 15.6% | Yes |

Explanation:
(required if Yes)

Increase in local grants/contracts and carry over adjustments. 2024-25 Back out one-time prior year adjustments.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2023-24) | 5,816,135.00 | 6,924,858.00 | 19.1% | Yes |
| 1st Subsequent Year (2024-25) | 6,128,905.00 | 6,882,645.00 | 12.3% | Yes |
| 2nd Subsequent Year (2025-26) | 6,382,090.00 | 7,212,510.00 | 13.0% | Yes |

Explanation:
(required if Yes)

Increase in books and materials & supplies due to increased federal, state, and local revenues including carry over adjustments.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

| | | | | |
|-------------------------------|---------------|----------------|--------|-----|
| Current Year (2023-24) | 56,176,650.00 | 114,698,509.00 | 104.2% | Yes |
| 1st Subsequent Year (2024-25) | 57,983,469.00 | 103,893,032.00 | 79.2% | Yes |
| 2nd Subsequent Year (2025-26) | 58,613,171.00 | 92,842,983.00 | 58.4% | Yes |

Explanation:
(required if Yes)

Increase in other operating expenses due to increased federal, state, and local revenues including carry over adjustments and a new \$50million state grant Math, Science, Computer Science Professional Learning Grant.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
|---------------------------------------------------------------------------------------------|-----------------|-----------------------|----------------|---------|
| | Budget | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenues (Section 4A) | | | | |
| Current Year (2023-24) | 151,449,197.00 | 225,944,894.00 | 49.2% | Not Met |
| 1st Subsequent Year (2024-25) | 149,327,457.00 | 207,960,629.00 | 39.3% | Not Met |
| 2nd Subsequent Year (2025-26) | 149,305,725.00 | 195,266,764.00 | 30.8% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A) | | | | |
| Current Year (2023-24) | 61,992,785.00 | 121,623,367.00 | 96.2% | Not Met |
| 1st Subsequent Year (2024-25) | 64,112,374.00 | 110,775,677.00 | 72.8% | Not Met |
| 2nd Subsequent Year (2025-26) | 64,995,261.00 | 100,055,493.00 | 53.9% | Not Met |

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

New state grants including one \$50million Math, Science, Computer Science Professional Learning Grant, and carry over adjustments.

Explanation:

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

Increase in local grants/contracts and carry over adjustments. 2024-25 Back out one-time prior year adjustments.

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

Explanation:

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

Increase in books and materials & supplies due to increased federal, state, and local revenues including carry over adjustments.

Explanation:

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

Increase in other operating expenses due to increased federal, state, and local revenues including carry over adjustments and a new \$50million state grant Math, Science, Computer Science Professional Learning Grant.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

| | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------|--------|
| 1. OMMA/RMA Contribution | 2,069,481.09 | 2,243,745.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5) | | 2,133,486.00 | |

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

| | |
|--------------------------|----------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | 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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage (Criterion 8B, Line 9) | 12.7% | 15.9% | 17.4% |
| County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage): | 4.2% | 5.3% | 5.8% |

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): San Joaquin County SELPA

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

| | Current Year Projected Year Totals (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|----------------------------------------------------|----------------------------------|----------------------------------|
| | 71,976,698.00 | 71,976,698.00 | 71,976,698.00 |

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 (2023-24) | 7,557,756.00 | 72,524,486.00 | N/A | Met |
| 1st Subsequent Year (2024-25) | (2,338,109.00) | 78,617,583.00 | 3.0% | Met |
| 2nd Subsequent Year (2025-26) | 1,359,593.00 | 75,325,419.00 | N/A | Met |

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

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

1a. STANDARD 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 011, Line F2)/(Form MYPI, Line D2) | | Status |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------|--------|
| | Current Year (2023-24) | 183,671,371.43 | |
| 1st Subsequent Year (2024-25) | 170,919,150.43 | Met | |
| 2nd Subsequent Year (2025-26) | 160,796,488.43 | 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 (2023-24) | 177,031,759.65 | |

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 \$80,000 (greater of) | 0 to \$7,072,999 |
| 4% or \$354,000 (greater of) | \$7,073,000 to \$17,684,999 |
| 3% or \$707,000 (greater of) | \$17,685,000 to \$79,581,000 |
| 2% or \$2,387,000 (greater of) | \$79,581,001 and over |

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

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

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 276,213,936.00 | 268,908,775.00 | 253,912,784.00 |
| 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 | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) |
| 1. | Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 276,213,936.00 | 268,908,775.00 | 253,912,784.00 |
| 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) | 276,213,936.00 | 268,908,775.00 | 253,912,784.00 |
| 4. | Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. | Reserve Standard - by Percent (Line A3 times Line A4) | 5,524,278.72 | 5,378,175.50 | 5,078,255.68 |
| 6. | Reserve Standard - by Amount (From percentage level chart above) | 2,387,000.00 | 2,387,000.00 | 2,387,000.00 |
| 7. | County Office's Reserve Standard (Greater of Line A5 or Line A6) | 5,524,278.72 | 5,378,175.50 | 5,078,255.68 |

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 | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) |
| 1. | County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. | County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 5,524,279.94 | 5,378,176.00 | 5,078,256.00 |
| 3. | County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 29,642,596.29 | 37,450,591.23 | 39,110,104.23 |
| 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 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. | County Office's Available Reserve Amount (Lines B1 thru B7) | 35,166,876.23 | 42,828,767.23 | 44,188,360.23 |
| 9. | County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 12.73% | 15.93% | 17.40% |
| | County Office's Reserve Standard (Section 8A, Line 7): | 5,524,278.72 | 5,378,175.50 | 5,078,255.68 |
| | Status: | Met | Met | Met |

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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)

Yes

1b. If Yes, identify the interfund borrowings:

Fund 11 Adults in Corrections

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)?

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|-------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2023-24) | (6,807,190.00) | (6,918,379.00) | 1.6% | 111,189.00 | Met |
| 1st Subsequent Year (2024-25) | (6,604,680.00) | (6,900,151.00) | 4.5% | 295,471.00 | Met |
| 2nd Subsequent Year (2025-26) | (6,535,111.00) | (6,822,046.00) | 4.4% | 286,935.00 | Met |
| 1b. Transfers In, County School Service Fund * | | | | | |
| Current Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, County School Service Fund * | | | | | |
| Current Year (2023-24) | 175,129.00 | 225,129.00 | 28.6% | 50,000.00 | Not Met |
| 1st Subsequent Year (2024-25) | 175,129.00 | 225,129.00 | 28.6% | 50,000.00 | Not Met |
| 2nd Subsequent Year (2025-26) | 175,129.00 | 225,129.00 | 28.6% | 50,000.00 | Not Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

One-time transfer to Fund 09.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2023 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | 1,371,937 |

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

| | | | | |
|------------------------|---|----------------|----------------|------------------|
| Restricted Copier | | 01-8689 | 01-7438 & 7439 | 112,733 |
| Unrestricted Copier | | 01-8689 | 01-7438 & 7439 | 227,957 |
| QZAB#4 | 6 | 01-8660 & 8689 | 01-7438 & 7439 | 935,768 |
| Property Lease | | | 01-7438 & 7439 | 936,261 |
| Software Subscriptions | | | 01-7438 & 7439 | 1,006,176 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 4,590,832 |

| Type of Commitment (continued): | Prior Year (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------------------------------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1,371,937 | 1,371,937 | 1,371,937 | 1,371,937 |
| Other Long-term Commitments (continued): | | | | |
| Restricted Copier | 63,003 | 59,125 | 37,446 | 15,282 |
| Unrestricted Copier | 92,899 | 100,267 | 77,461 | 42,800 |
| QZAB#4 | 167,015 | 167,968 | 168,927 | 169,891 |
| Property Lease | 726,620 | 808,530 | 571,388 | 289,162 |
| Software Subscriptions | 210,954 | 664,351 | 320,794 | 288,752 |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 2,632,428 | 3,172,178 | 2,547,953 | 2,177,824 |
| Has total annual payment increased over prior year (2022-23) | | 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. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---------------------------------------------------------------------------------------------|------------------------------------------|---------------|
| 2 OPEB Liabilities | | |
| a. Total OPEB liability | 25,172,055.00 | 25,172,055.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 8,601,191.00 | 8,601,191.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 16,570,864.00 | 16,570,864.00 |
| d. Is total OPEB liability based on the county office's estimate or an actuarial valuation? | Actuarial | |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | Feb 08, 2023 | Feb 08, 2023 |

Data must be entered.

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------|
| 3 OPEB Contributions | | |
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2023-24) | 0.00 | 0.00 |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2023-24) | 2,499,451.00 | 2,707,298.00 |
| 1st Subsequent Year (2024-25) | 2,499,451.00 | 2,706,897.00 |
| 2nd Subsequent Year (2025-26) | 2,499,451.00 | 2,706,897.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2023-24) | 1,262,501.00 | 1,262,501.00 |
| 1st Subsequent Year (2024-25) | 1,355,800.00 | 1,355,800.00 |
| 2nd Subsequent Year (2025-26) | 1,409,438.00 | 1,409,438.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2023-24) | 83.00 | 69.00 |
| 1st Subsequent Year (2024-25) | 83.00 | 69.00 |
| 2nd Subsequent Year (2025-26) | 83.00 | 69.00 |

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|----------------------------------------------------------------|------------------------------------------|---------------|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2023-24) | | |
| 1st Subsequent Year (2024-25) | | |
| 2nd Subsequent Year (2025-26) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2023-24) | | |
| 1st Subsequent Year (2024-25) | | |
| 2nd Subsequent Year (2025-26) | | |

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 200.8 | 211.5 | 211.5 | 211.5 |

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year

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

or

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

[]

Negotiations Not Settled

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

[]

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

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

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |
| | | | |

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-----------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 475.0 | 505.6 | 505.6 | 505.6 |

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

If No, complete questions 5 and 6.

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

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|----------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|----------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-----------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. Total cost of H&W benefits | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3. Percent of H&W cost paid by employer | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4. Percent projected change in H&W cost over prior year | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

| Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 271.6 | 287.8 | 287.8 | 287.8 |

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

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

| Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------|----------------------------------|----------------------------------|
| | | |

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Management/Supervisor/Confidential Step and Column Adjustments

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- 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. The LCFF COLA is projected at 8.22% for 2023-24. The 23-24 on-salary schedule settlement is 8% plus a \$4,000 off-schedule one-time payment (prorated for less than full-time employment) and a \$100/month H&W Cap increase. Special Ed Teachers including LSH's stipends increased \$2,000/year. A8. Effective November 1, 2023, Terrell Martinez became our new Deputy Superintendent of Business Services.

End of County Office First Interim Criteria and Standards Review

First Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical 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)

WWC - 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - 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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - 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 - (Fatal) - 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**

CHK-RES6500XOBJ8091 - (Fatal) - 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-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - 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 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

EXCESS-ASSIGN-REU - (Fatal) - 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**

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

| FUND | RESOURCE | FUNCTION | VALUE |
|-----------------------------------------------------------------------------------------|----------|-----------|---------------|
| 01 | 7415 | 7200-7600 | (\$23,386.00) |
| Explanation: The resource does not allow a contribution, expenses were transferred out. | | | |
| 09 | 9010 | 1000 | (\$42,498.00) |
| Explanation: Transfer expenses to unrestricted resource. | | | |

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

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

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

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

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

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - 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 fund and resource. **Passed**

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

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

SE-PASS-THRU-REVENUE - (Warning) - 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**

UNASSIGNED-NEGATIVE - (Fatal) - 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 - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

First Interim
Board Approved Operating Budget 2023-24
Technical Review Checks

Phase - All
Display - All Technical 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)

WWC - 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - 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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - 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 - (Fatal) - 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**

CHK-RES6500XOBJ8091 - (Fatal) - 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-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - 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 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

EXCESS-ASSIGN-REU - (Warning) - 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**

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

| FUND | RESOURCE | FUNCTION | VALUE |
|------|----------|-----------|---------------|
| 01 | 7415 | 7200-7600 | (\$51,723.00) |

Explanation: The resource does not allow a contribution, expenses were transferred out.

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

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

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

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

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

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|---------------|
| 01 | 6762 | 8590 | (\$38,711.00) |

Explanation: Due to restatement this amount will be corrected by Second Interim.

PASS-THRU-REV=EXP - (Warning) - 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 fund and resource. **Passed**

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

| FUND | RESOURCE | VALUE |
|------|----------|---------------|
| 01 | 6762 | (\$38,711.00) |

Explanation: Due to restatement this amount will be corrected by Second Interim.

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

SE-PASS-THRU-REVENUE - (Warning) - 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**

UNASSIGNED-NEGATIVE - (Fatal) - 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 - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

First Interim

Projected Totals 2023-24

Technical Review Checks

Phase - All

Display - All Technical 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)

WWC - 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - 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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - 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 - (Fatal) - 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**

CHK-RES6500XOBJ8091 - (Fatal) - 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-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - 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 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

EXCESS-ASSIGN-REU - (Fatal) - 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**

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

| FUND | RESOURCE | FUNCTION | VALUE |
|------|----------|-----------|---------------|
| 01 | 7415 | 7200-7600 | (\$51,723.00) |

Explanation: The resource does not allow a contribution, expenses were transferred out.

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

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

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

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

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

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|---------------|
| 01 | 6762 | 8590 | (\$38,711.00) |

Explanation: Due to restatement this amount will be corrected by Second Interim.

PASS-THRU-REV=EXP - (Warning) - 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 fund and resource. **Passed**

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

| FUND | RESOURCE | VALUE |
|------|----------|---------------|
| 01 | 6762 | (\$38,711.00) |

Explanation: Due to restatement this amount will be corrected by Second Interim.

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

SE-PASS-THRU-REVENUE - (Warning) - 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**

UNASSIGNED-NEGATIVE - (Fatal) - 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 - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - 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 - (Fatal) - 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 VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| CASHFLOW-PROVIDE - (Warning) - 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.) | <u>Passed</u> |
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | <u>Passed</u> |
| CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission | <u>Passed</u> |
| CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. | <u>Passed</u> |
| CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. | <u>Passed</u> |
| CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. | <u>Passed</u> |
| FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. | <u>Passed</u> |
| INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. | <u>Passed</u> |
| MYP-PROVIDE - (Warning) - 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.) | <u>Passed</u> |
| MYPIO-PROVIDE - (Warning) - 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.) | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |

First Interim

Actuals to Date 2023-24

Technical Review Checks

Phase - All

Display - All Technical 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)

WWC - 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - 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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - 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 - (Fatal) - 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**

CHK-RES6500XOBJ8091 - (Fatal) - 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-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - 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 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

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

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

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

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

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

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

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

EXPORT VALIDATION CHECKS

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

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed