

San Joaquin County Office of Education

Troy A. Brown, County Superintendent of Schools

2024-25 First Interim Financial Report

December 18, 2024

INTRODUCTION

Education Funding in California

California's K-12 public schools are supported by state, local, and federal funds, with the largest source being the state's general fund. This represents a significant shift from years prior to the passage of Proposition 13 in 1978, when schools were primarily funded by local property taxes. State funding flows primarily to Local Education Agencies (LEAs), which include school districts, county offices of education, and most charter schools. A significant portion of state revenue is derived from "The Big Three" taxes: personal income, sales and use, and corporate taxes. The state's reliance on income taxes instead of local property taxes introduced revenue instability. While property tax revenues fluctuate moderately with economic cycles, income tax revenues are highly sensitive to stock market trends.

Proposition 98, approved by voters in 1988, continues to play a pivotal role in determining funding levels for K-12 schools and community colleges. This proposition sets a minimum funding level—approximately 40% of state revenues—that adjusts based on economic conditions. However, Proposition 98 has often been treated as a ceiling rather than a floor, with the Legislature rarely exceeding the mandated minimum allocation for education.

2024-25 State Budget Overview

The Governor finalized several budget and trailer bills in June to adopt the 2024-25 State Budget. This agreement between the Governor and the Legislature addresses the state's budget challenges through a mix of reserve drawdowns, spending reductions, new revenue measures, internal borrowing, funding delays, fund shifts, and deferrals. During negotiations, the Governor shifted away from his earlier funding proposals, opting instead to suspend Proposition 98 for 2023-24 and establish an \$8.33 billion maintenance factor. This amount will be repaid to LEAs starting with a \$4.07 billion payment in 2024-25.

Looking forward, the budget imposes a partial deferral of \$245.6 million from June 2025 payments to July 2025. Also, the incoming federal administration introduces additional uncertainty for education funding. Changes in federal priorities, policies, and budgets could significantly impact California's education system. While campaign promises highlighted potential shifts, the extent and specifics of these changes remain unclear. California lawmakers are preparing to defend public school funding against potential federal cuts or unfavorable policy changes.

In a recent report, the Legislative Analyst Office (LAO) estimated that the 2025-26 guarantee could be \$1.5 billion higher than the enacted budget level for 2024-25. Additionally, \$3.7 billion could become available as various one-time costs expire. Constitutional formulas could require the state to deposit some of this additional funding into a statewide reserve account for schools and community colleges (the Proposition 98 Reserve). The Legislature has options to spend these funds, such as allocating part of these funds to eliminate the payment deferrals introduced in the June 2024 budget plan, enhancing fiscal resilience, and putting a portion of the remaining balance towards some one-time expenditures, providing a buffer to safeguard ongoing programs if the guarantee falls short of future expectations.

San Joaquin County Office of Education (SJC OE) Financial Position

The SJC OE's 2024-25 First Interim Report, reflecting actual financial activity through November, demonstrates a sound financial condition. Budget estimates for beginning balances have been updated to reflect actual ending balances from the 2023-24 fiscal year, and all revenues and expenditures have been revised based on the latest available information.

Enrollment in our Special Education and the one.Charter Programs continue to grow, while Venture Academy has seen a slight decrease. Court and Community Schools programs project a reduction of 38 ADA (Average Daily Attendance) compared to budget adoption, with enrollment yet to fully recover to pre-pandemic levels. Enrollment trends typically see an uptick in the spring, but it remains uncertain if numbers will return to historical levels.

SJC OE maintains a structural surplus, meaning ongoing unrestricted revenues exceed unrestricted expenditures. This surplus is being utilized to fund salary and benefit enhancements, one-time and limited-term capital expenses, and program reserves. Challenges such as declining enrollment, funding uncertainties, and cost pressures require ongoing vigilance. The accumulated program reserves will be crucial in navigating potential fiscal challenges, ensuring minimal disruption to educational programs, and maintaining a stable financial outlook.

It is still too early in the fiscal year to identify significant trends in state revenue that could impact Proposition 98 funding levels for 2025-26 and beyond. Additionally, the upcoming changes under the new administration introduce further uncertainties about the future. SJC OE will continue monitoring these economic developments, and we will remain diligent about managing our internal finances and our fiscal oversight responsibilities for the school districts in the San Joaquin County.

The budget, which is constantly changing, is the financial document to support the programs 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 2024-25 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 2024-25 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 2023-24 Unaudited Actuals at the September board meeting. Once the actual beginning balances are posted online, they do not change.

<u>Categories</u>	<u>2024-25 Adopted Budget</u>	<u>2024-25 First Interim</u>
Special Education Program Reserves	\$824,060.31	\$823,328.75
Special Education Restricted Grants/Programs	\$13,913,898.55	\$20,907,398.29
Other Restricted Programs	\$61,798,394.24	\$33,306,304.14
Court/Community Schools	\$3,978,022.31	\$4,765,434.81
Designated Unrestricted Programs	\$105,391,743.24	\$119,397,232.07
Court/Community Schools Unrestricted Lottery	\$71,471.78	\$115,148.87
Special Education Unrestricted Lottery	\$299,717.65	\$319,549.64
CTE Unrestricted Lottery	\$110,673.36	\$106,730.48
Lottery-Technology Support	\$108,854.90	\$154,274.62
Revolving-Petty Cash	\$30,000.00	\$30,000.00
Designated Economic Uncertainties	\$4,628,848.00	\$4,612,009.00
Unrestricted Reserves	\$26,254,218.29	\$20,135,832.53
QZAB #1	\$0.00	\$0.00
QZAB #2	\$0.00	\$0.00
QZAB #3	<u>\$0.00</u>	<u>\$0.00</u>
Total General Fund	\$217,409,902.63	\$204,673,243.20
Total TCSJ Fund 02 SACS General Fund	<u>\$4,434,736.80</u>	<u>\$4,731,165.47</u>
Total SACS General Funds 01 & 02	<u>\$221,844,639.43</u>	<u>\$209,404,408.67</u>

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 were spent before the deadline of 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 were spent before the deadline of 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:

Student Types

1. Type C Students

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

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

2. Type A, B, & D Students

County Community Schools have the following types:

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

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

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

AVERAGE DAILY ATTENDANCE (ADA)

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

<u>SJCOE LCFF ADA</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
Type C Court/Camps	72.00	58.00	(14.00)
Type C Community Schools	816.00	812.00	(4.00)
Type C Charter Schools	<u>273.00</u>	<u>281.00</u>	<u>8.00</u>
Total Court/Community Schools ADA	<u>1,161.00</u>	<u>1,151.00</u>	<u>(10.00)</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>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
Type "A & B" Community and Type "D" Homeless Schools	223.00	203.00	(20.00)
SJCOE Special Education Program	<u>780.98</u>	<u>780.98</u>	<u>0.00</u>
Total SJCOE ADA District LCFF	<u>1,003.98</u>	<u>983.98</u>	<u>(20.00)</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 a 1.07% COLA. For First Interim, the COLA remained at 1.07%.

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>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
2024-2025 LCFF Revenues	\$47,421,787.00	\$47,205,842.00	(\$215,945.00)

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 require 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 2024-25 First Interim Financial Report are (3.39%) of the General Fund Revenues.

<u>General Fund Contribution</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
CodeStack	\$0.00	(\$1,200,000.00)	(\$1,200,000.00)
Color Summer Art Camp	\$5,865.00	\$5,865.00	\$0.00
Continuous Improvement & Support	(\$2,583,333.00)	(\$2,583,333.00)	\$0.00
Court/Community to COSP Programs	(\$705,807.00)	(\$730,512.00)	(\$24,705.00)
Deferred Maintenance Special Ed Transfer	\$298,309.00	\$298,309.00	\$0.00
Education Locally Restricted Programs	(\$452,299.00)	(\$396,842.00)	\$55,457.00
TCSJ Fund 02 Transfer/Economic Uncertainties	\$24,090.00	\$15,194.00	(\$8,896.00)
TCSJ (Teachers College of San Joaquin)	(\$2,108,371.00)	(\$2,234,135.00)	(\$125,764.00)
Routine Repair 3% Requirement	(\$2,588,708.00)	(\$2,766,639.00)	(\$177,931.00)
Women Together International Conference	(\$20,000.00)	(\$20,000.00)	\$0.00
MAA #4 - Comprehensive Health	\$0.00	(\$2,771.00)	(\$2,771.00)
Total General Fund Unrestricted Contributions	(\$8,130,254.00)	(\$9,614,864.00)	(\$1,484,610.00)

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>2024-2025 Adopted Budget</u>	<u>2024-2025 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
Administration Student Events Projects	\$2,900.00	\$2,900.00	\$0.00
Administrative Services	\$243,202.00	\$243,202.00	\$0.00
Automatic External Defibrillators	\$6,500.00	\$6,500.00	\$0.00
Building Budgets	\$12,137,236.00	\$8,137,236.00	(\$4,000,000.00)
Business Services	\$852,569.00	\$852,569.00	\$0.00
Business Services Special Needs	\$0.00	\$100,000.00	\$100,000.00
Classified School Employee Summer Assistance Program	\$159,254.00	\$23,638.00	(\$135,616.00)
COE Legal	\$180,000.00	\$250,000.00	\$70,000.00
CodeStack	\$0.00	\$1,200,000.00	\$1,200,000.00
Countywide Music Coordination	\$154,882.00	\$171,099.00	\$16,217.00
Credentialing Services	\$26,287.00	\$26,287.00	\$0.00
Curriculum Services	\$46,956.00	\$46,956.00	\$0.00
Deferred Maintenance General Fund	\$438,690.00	\$438,690.00	\$0.00
Direct Service School District (DSSD) Services	\$500.00	\$500.00	\$0.00
Durham Ferry STEM Program	\$352,773.00	\$305,666.00	(\$47,107.00)
Early Childhood	\$19,829.00	\$19,829.00	\$0.00
Early Education Support Division Unfunded	\$0.00	\$75,000.00	\$75,000.00
Early Literacy Community of Practice	\$220,000.00	\$345,000.00	\$125,000.00
Educational Services	\$2,042,593.00	\$2,064,994.00	\$22,401.00
Emergency Preparedness	\$28,546.00	\$28,546.00	\$0.00
Equity Training	\$716,457.00	\$746,293.00	\$29,836.00
Fab Lab	\$329,102.00	\$248,304.00	(\$80,798.00)
Fingerprinting Services	\$106,184.00	\$116,867.00	\$10,683.00
General Fund Unrestricted Salary & Benefits	\$14,667,622.00	\$16,699,810.00	\$2,032,188.00
Government and Community Partnership	\$0.00	\$50,000.00	\$50,000.00
Leadership Training	\$416,600.00	\$916,600.00	\$500,000.00
Lycoming	\$96,851.00	\$96,851.00	\$0.00
Maintenance & Operations	\$1,203,583.00	\$1,253,732.00	\$50,149.00
Mock Trial	\$25,714.00	\$25,714.00	\$0.00
Nelson Operations	\$594,212.00	\$667,233.00	\$73,021.00
Personnel External Services	\$274,363.00	\$274,363.00	\$0.00
Postage	\$20,000.00	\$20,000.00	\$0.00
Professional Learning and Support Special Needs	\$0.00	\$100,000.00	\$100,000.00
Property & Liability Losses	\$55,000.00	\$219,830.00	\$164,830.00
Public Information Office	\$881,928.00	\$1,066,112.00	\$184,184.00
Research & Grant Development	\$463,380.00	\$457,821.00	(\$5,559.00)
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	\$9,700.00	\$9,700.00	\$0.00
SJCOE Professional Learning for Classified Support Staff	\$4,300.00	\$4,300.00	\$0.00
SJCOE Special Needs	\$280,000.00	\$280,000.00	\$0.00
Special Education Discretionary	\$270,000.00	\$270,000.00	\$0.00
Special Education Sign-on Bonus	\$0.00	\$246,811.00	\$246,811.00

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS continued...

<u>General Fund Unrestricted Subsidy/Contributions</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
Spelling Bee	\$2,753.00	\$2,753.00	\$0.00
State Seal of Biliteracy	\$18,000.00	\$18,000.00	\$0.00
Student Administrative Support Services	\$86,350.00	\$88,360.00	\$2,010.00
Student Events	\$452,299.00	\$396,842.00	(\$55,457.00)
Student Programs & Services Special Needs	\$0.00	\$100,000.00	\$100,000.00
Program Implementation	\$8,000,000.00	\$3,500,000.00	(\$4,500,000.00)
Recruitment and Retention	\$93,225.00	\$93,225.00	\$0.00
Superintendent & Board	\$222,356.00	\$351,894.00	\$129,538.00
SJCOE Strategic Plan Steering Committee - Diversity Equity Inclusion & Access	\$10,000.00	\$10,000.00	\$0.00
SJCOE Strategic Plan Steering Committee - Employee Engagement	\$10,000.00	\$10,000.00	\$0.00
SJCOE Strategic Plan Steering Committee - Exemplary Support & Service	\$10,000.00	\$10,000.00	\$0.00
SJCOE Strategic Plan Steering Committee - Instructional Leadership	\$10,000.00	\$10,000.00	\$0.00
SJCOE Strategic Plan Steering Committee - Workforce Development	\$10,000.00	\$10,000.00	\$0.00
SJCOE Wellness Day	\$6,000.00	\$6,000.00	\$0.00
Teachers College Operations	\$62,861.00	\$70,214.00	\$7,353.00
Teacher Recruitment	\$56,339.00	\$56,339.00	\$0.00
Technology Administration	\$3,148,329.00	\$3,160,220.00	\$11,891.00
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	\$612,240.00	\$624,897.00	\$12,657.00
Women Together International	\$20,000.00	\$20,000.00	\$0.00
Workers' Compensation	\$7,700.00	\$7,700.00	\$0.00
Total General Fund Unrestricted Contributions	\$50,429,612.00	\$46,918,844.00	(\$3,510,768.00)

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 2024-25 Adopted Budget to First Interim Financial Reporting Period:

<u>General Fund Revenue Sources</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>
Restricted	61.79%	69.88%
Designated Unrestricted	32.57%	23.47%
Total Restricted and Designated Unrestricted	94.36%	93.35%
Unrestricted	5.64%	6.65%
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 2024-25 First Interim financial reporting. The chart below summarizes the results of these revisions for 2024-25 Adopted Budget to the First Interim reporting periods.

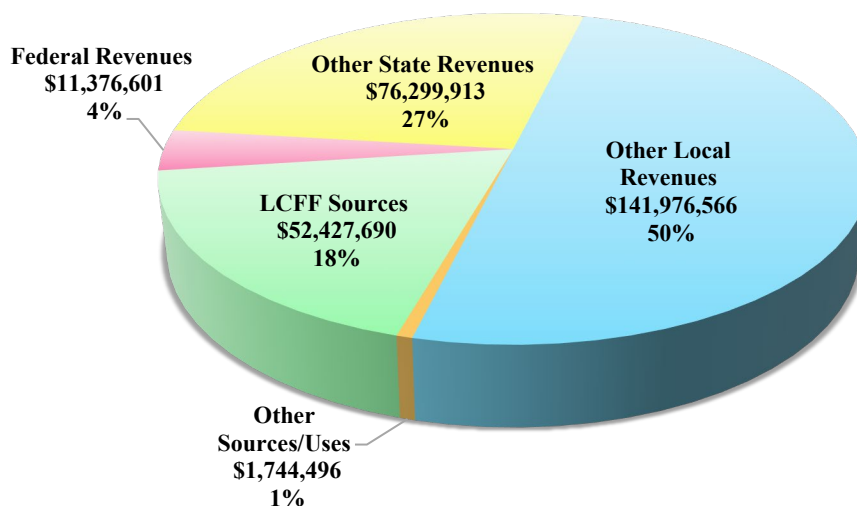
<u>General Fund Revenue Categories</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
<u>Restricted</u>			
LCFF Sources	\$5,789,081.00	\$6,116,778.00	\$327,697.00
Federal Revenues	\$10,718,798.00	\$11,376,601.00	\$657,803.00
Other State Revenues	\$25,442,770.00	\$64,562,700.00	\$39,119,930.00
Other Local Revenues	<u>\$88,997,140.00</u>	<u>\$106,646,750.00</u>	<u>\$17,649,610.00</u>
Subtotal Restricted Revenues	<u>\$130,947,789.00</u>	<u>\$188,702,829.00</u>	<u>\$57,755,040.00</u>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$0.00	\$0.00	\$0.00
Contributions	<u>\$8,130,254.00</u>	<u>\$9,614,864.00</u>	<u>\$1,484,610.00</u>
Total Restricted General Fund Revenues	<u>\$139,078,043.00</u>	<u>\$198,317,693.00</u>	<u>\$59,239,650.00</u>
<u>Unrestricted</u>			
LCFF Sources	\$46,625,882.00	\$46,310,912.00	(\$314,970.00)
Federal Revenues	\$0.00	\$0.00	\$0.00
Other State Revenues	\$11,696,806.00	\$11,737,213.00	\$40,407.00
Other Local Revenues	<u>\$34,809,482.00</u>	<u>\$35,329,816.00</u>	<u>\$520,334.00</u>
Subtotal Unrestricted Revenues	<u>\$93,132,170.00</u>	<u>\$93,377,941.00</u>	<u>\$245,771.00</u>
Transfer In/Out	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$985,089.00	\$1,744,496.00	\$759,407.00
Contributions	<u>(\$8,130,254.00)</u>	<u>(\$9,614,864.00)</u>	<u>(\$1,484,610.00)</u>
Total Unrestricted General Fund Revenues	<u>\$85,987,005.00</u>	<u>\$85,507,573.00</u>	<u>(\$479,432.00)</u>
Total General Fund Revenues	<u>\$225,065,048.00</u>	<u>\$283,825,266.00</u>	<u>\$58,760,218.00</u>



GENERAL FUND REVENUES continued...

<u>General Fund Revenue</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
LCFF Sources	\$52,414,963.00	\$52,427,690.00	\$12,727.00
Federal Revenues	\$10,718,798.00	\$11,376,601.00	\$657,803.00
Other State Revenues	\$37,139,576.00	\$76,299,913.00	\$39,160,337.00
Other Local Revenues	\$123,806,622.00	\$141,976,566.00	\$18,169,944.00
Transfer In	\$0.00	\$0.00	\$0.00
Other Sources/Uses	\$985,089.00	\$1,744,496.00	\$759,407.00
Contribution to Restricted Resources	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total General Fund Revenues	<u>\$225,065,048.00</u>	<u>\$283,825,266.00</u>	<u>\$58,760,218.00</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 2024-25 Local Control and Accountability Plan (LCAP) goals are:

- ◆ *Increase student learning through challenging academics, CTE programs, and consistent instructional practices across all school sites.*
- ◆ *Cultivate positive relationships among staff, students, parents, and the community.*
- ◆ *Implement tiered support for students, providing a continuum of services addressing the academic, behavioral, social-emotional, health, and well-being needs of student groups receiving the lowest performance level on the 2023 CA Dashboard.*
- ◆ *Create a therapeutic and restorative community at John F. Cruikshank Jr. Court School, fostering positive reinforcement, restorative practices, and trauma-informed support for student groups receiving the lowest performance level on the 2023 CA Dashboard.*

GENERAL FUND EXPENDITURES continued...

General Fund expenditures have been updated to include budget revisions for new and updated grants and any LCFF changes. Included in the Budget Summaries is a report listing all the budgets adjusted for the General Fund from the 2024-25 Adopted Budget to the First Interim Financial Report. Comparisons from the 2024-25 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.

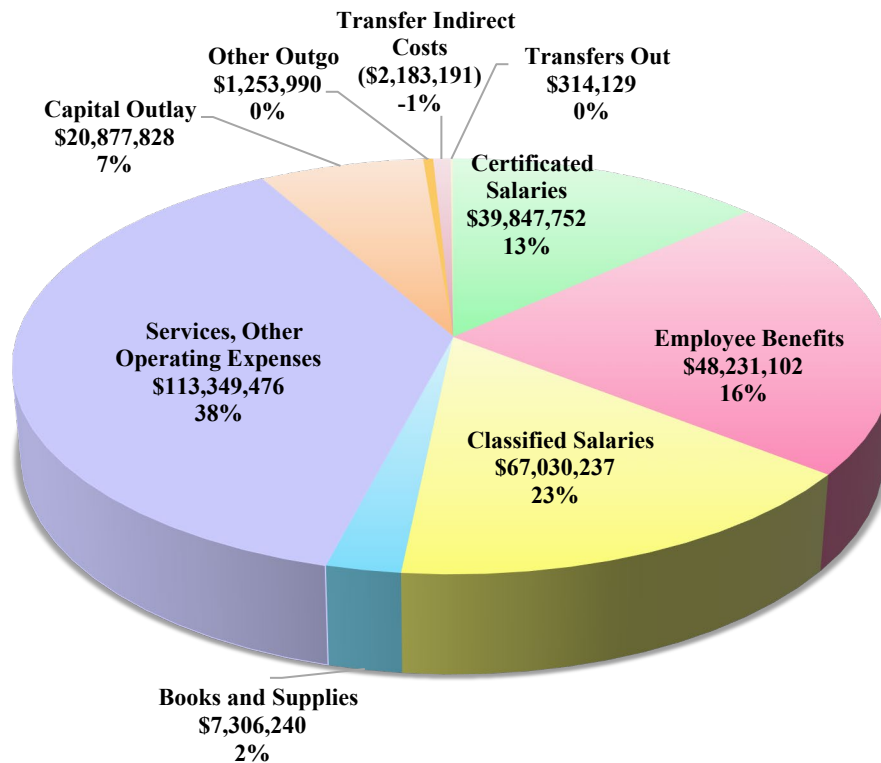
<u>Expenditure Categories</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
<u>Restricted</u>			
Certificated Salaries	\$25,492,245.00	\$27,478,561.00	\$1,986,316.00
Classified Salaries	\$37,517,455.00	\$42,048,130.00	\$4,530,675.00
Employee Benefits	\$29,613,893.00	\$31,378,902.00	\$1,765,009.00
Books and Supplies	\$4,744,514.00	\$4,037,826.00	(\$706,688.00)
Services, Other Operating Expenses	\$74,137,792.00	\$86,906,902.00	\$12,769,110.00
Capital Outlay	\$549,002.00	\$846,422.00	\$297,420.00
Other Outgo	\$258,211.00	\$498,499.00	\$240,288.00
Direct Support Indirect Costs	<u>\$11,941,213.00</u>	<u>\$13,285,185.00</u>	<u>\$1,343,972.00</u>
Subtotal Restricted Expenditures	<u>\$184,254,325.00</u>	<u>\$206,480,427.00</u>	<u>\$22,226,102.00</u>
Transfer Out/Other Sources	<u>\$180,300.00</u>	<u>\$219,300.00</u>	<u>\$39,000.00</u>
Total General Fund Restricted Expenditures	<u>\$184,434,625.00</u>	<u>\$206,699,727.00</u>	<u>\$22,265,102.00</u>
<u>Unrestricted</u>			
Certificated Salaries	\$11,214,220.00	\$12,369,191.00	\$1,154,971.00
Classified Salaries	\$23,269,058.00	\$24,982,107.00	\$1,713,049.00
Employee Benefits	\$16,020,080.00	\$16,852,200.00	\$832,120.00
Books and Supplies	\$3,069,044.00	\$3,268,414.00	\$199,370.00
Services, Other Operating Expenses	\$25,135,100.00	\$26,442,574.00	\$1,307,474.00
Capital Outlay	\$18,299,803.00	\$20,031,406.00	\$1,731,603.00
Other Outgo	\$672,896.00	\$755,491.00	\$82,595.00
Indirect Costs	<u>(\$13,992,446.00)</u>	<u>(\$15,468,376.00)</u>	<u>(\$1,475,930.00)</u>
Subtotal Unrestricted Expenditures	<u>\$83,687,755.00</u>	<u>\$89,233,007.00</u>	<u>\$5,545,252.00</u>
Transfer Out/Other Sources	<u>\$19,829.00</u>	<u>\$94,829.00</u>	<u>\$75,000.00</u>
Total General Fund Unrestricted Expenditures	<u>\$83,707,584.00</u>	<u>\$89,327,836.00</u>	<u>\$5,620,252.00</u>
Total General Fund Expenditures	<u>\$268,142,209.00</u>	<u>\$296,027,563.00</u>	<u>\$27,885,354.00</u>

GENERAL FUND EXPENDITURES continued...

Below are the total 2024-25 General Fund expenditures by major categories:

<u>General Fund Expenditures</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
Certificated Salaries	\$36,706,465.00	\$39,847,752.00	\$3,141,287.00
Classified Salaries	\$60,786,513.00	\$67,030,237.00	\$6,243,724.00
Employee Benefits	\$45,633,973.00	\$48,231,102.00	\$2,597,129.00
Books and Supplies	\$7,813,558.00	\$7,306,240.00	(\$507,318.00)
Services, Other Operating Expenses	\$99,272,892.00	\$113,349,476.00	\$14,076,584.00
Capital Outlay	\$18,848,805.00	\$20,877,828.00	\$2,029,023.00
Other Outgo	\$931,107.00	\$1,253,990.00	\$322,883.00
Transfer Indirect Costs	(\$2,051,233.00)	(\$2,183,191.00)	(\$131,958.00)
Transfers Out	\$200,129.00	\$314,129.00	\$114,000.00
Total General Fund Expenditures	<u>\$268,142,209.00</u>	<u>\$296,027,563.00</u>	<u>\$27,885,354.00</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 2024-25 First Interim estimates are based on \$82.00 per ADA to be set up in a restricted resource for instructional materials. Unrestricted lottery funds are based on \$191.00 per ADA.

<u>Lottery</u>	<u>2024-2025 Unaudited Beg. Balance</u>	<u>2024-2025 Estimated Revenues</u>	<u>2024-2025 Estimated Expenses</u>	<u>2024-2025 Estimated Ending Balance</u>
<i>Restricted Lottery \$82.00 Per ADA</i>				
Court/Camp Community Schools (COSP)	\$742,769.08	\$74,551.00	\$78,134.00	\$739,186.08
Adults in Correction Facilities	\$83,223.28	\$3,352.00	\$2,858.00	\$83,717.28
Special Education	\$391,805.67	\$65,473.00	\$104,702.00	\$352,576.67
Venture Academy	\$278,617.94	\$162,117.00	\$416,377.00	\$24,357.94
one.Charter	\$252,041.74	\$103,923.00	\$92,873.00	\$263,091.74
<i>Subtotal Lottery - Restricted</i>	<i><u>\$1,748,457.71</u></i>	<i><u>\$409,416.00</u></i>	<i><u>\$694,944.00</u></i>	<i><u>\$1,462,929.71</u></i>
<i>Unrestricted Lottery \$191.00 Per ADA</i>				
Court/Camp Community Schools (COSP)	\$115,148.87	\$81,406.00	\$97,628.00	\$98,926.87
ROC/P COSP Instructional Program	\$51,236.98	\$0.00	\$5,169.00	\$46,067.98
Adults in Correction Facilities	\$55,493.50	\$3,799.00	\$3,513.00	\$55,779.50
Special Education	\$319,549.64	\$72,874.00	\$65,455.00	\$326,968.64
Technology Support	\$154,274.62	\$158,078.00	\$165,007.00	\$147,345.62
Venture Academy	\$538,596.96	\$363,008.00	\$616,673.00	\$284,931.96
one.Charter	\$422,223.82	\$233,647.00	\$198,158.00	\$457,712.82
<i>Subtotal Lottery - Unrestricted</i>	<i><u>\$1,656,524.39</u></i>	<i><u>\$912,812.00</u></i>	<i><u>\$1,151,603.00</u></i>	<i><u>\$1,417,733.39</u></i>
<i>Grand Total Lottery</i>	<i><u>\$3,404,982.10</u></i>	<i><u>\$1,322,228.00</u></i>	<i><u>\$1,846,547.00</u></i>	<i><u>\$2,880,663.10</u></i>



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 8.04% 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>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
Beginning Balance	\$3,978,022.31	\$4,765,434.81	\$787,412.50
Revenue	\$19,350,434.00	\$20,041,566.00	\$691,132.00
Expenses	<u>(\$23,270,990.00)</u>	<u>(\$23,788,693.00)</u>	<u>(\$517,703.00)</u>
<u>Estimated Ending Balances</u>	<u>\$57,466.31</u>	<u>\$1,018,307.81</u>	<u>\$960,841.50</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, 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 YouthBuild programs assist undereducated and unemployed young adults, ages 17-24, to work toward completion of a high school diploma or GED; learn construction skills while building affordable housing; develop leadership skills by becoming involved in their community; and secure apprenticeships as well as jobs within the construction industry after graduating from the program. We provide a comprehensive program that focuses on non-traditional approaches to education and paid on-the-job training.

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

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

SPECIAL EDUCATION

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

Programs offered by SJCOE serve more than 1,249 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 (SDC) 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 (IEP) 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 AB 602 funds is based on a method established by the SJC SELPA. The SJC SELPA Governing Council approved a new AB 602 funding formula for the SJC SELPA effective July 1, 2024. The SJCOE method distributes the SELPA AB 602 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 each LEA's the greater of current, prior, or prior-prior year ADA. The State funding entitlement is also based on K-12 ADA. The Special Education programs, including grants, are 26.53% 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>2024-2025 Adopted Budget</u>	<u>2024-2025 First Interim</u>	<u>Difference</u>
Beginning Balance	\$17,116,013.83	\$24,980,386.96	\$7,864,373.13
Revenue	\$71,214,198.00	\$76,361,341.00	\$5,147,143.00
Expenses	<u>(\$72,717,808.00)</u>	<u>(\$78,530,310.00)</u>	<u>(\$5,812,502.00)</u>
<u>Estimated Ending Balances</u>	<u>\$15,612,403.83</u>	<u>\$22,811,417.96</u>	<u>\$7,199,014.13</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 Engagement & the Arts
- Teachers College of San Joaquin
- 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 2024-25 Educational Services Team budgets with beginning balances, revenues, and expenditures:

	2024-2025 Unaudited Beginning Balance	2024-2025 Estimated Revenues	2024-2025 Estimated Expenditures	2024-2025 Estimated Ending Balance
<u>Educational Services - Team Budgets</u>				
Educational Services - Main	\$0.00	\$68,211.00	\$68,211.00	\$0.00
Educational Services - College & Career Readiness	\$0.00	\$37,735.00	\$37,735.00	\$0.00
Educational Services - Mathematics	\$0.00	\$1,055,470.00	\$1,055,470.00	\$0.00
Educational Services - Language & Literacy	\$0.00	\$979,008.00	\$979,008.00	\$0.00
Educational Services - School Support	\$407,667.58	\$162,624.00	\$162,624.00	\$407,667.58
Educational Services - State/Federal Programs	\$0.00	\$81,525.00	\$81,525.00	\$0.00
Educational Services - STEM	\$0.00	\$1,058,045.00	\$1,058,045.00	\$0.00
<u>Total Educational Services -Team Budgets</u>	<u>\$407,667.58</u>	<u>\$3,442,618.00</u>	<u>\$3,442,618.00</u>	<u>\$407,667.58</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 \$28,552,053 covers the 2024-2025 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](#)
- [Community Action Partnership of Kern](#)
- [Creative Child Care, Inc.](#)
- [Lodi Unified School District](#)
- [Stockton Unified School District](#)

Since its launch in 1965, the National Head Start program has been supporting low-income children and families with a comprehensive array of services designed to prepare children for school. Over that time, it has served more than 30 million children, including children and families of San Joaquin County.

The comprehensive services provided through Head Start and Early Head Start services include:

- [Education](#)
- [Health, Development and Behavior Screening](#)
- [Social and Emotional Health](#)
- [Nutrition](#)
- [Family Goal Setting](#)
- [Social Services](#)
- [Transition Services](#)
- [Services for Children with Disabilities](#)

Apprenticeship

Apprenticeship programs in California are business and industry driven programs, which define a formal relationship between an employer and an employee during which the student-worker, or apprentice, learns a trade. Programs are offered in occupations which meet specific state-approved standards, registered with, and approved by the Division of Apprenticeship Standards, designed to safeguard the welfare of apprentices.

Migrant Education

The federal government established and provided funding for the Migrant Education Program. Migrant Education provides services to migratory students from ages 3 to 22 years of age (if the student has not graduated from high school). The program provides supplementary health, academic, and support services. In addition, there is an active component for parental involvement. The funding based on eligible students continues to drop in our region. The Migrant Education Program operates a \$4,111,332 annual budget which, as an individual program of Educational Services, is 1.39% 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 2024-25 Adopted Budget to First Interim Financial Report are listed below:

<u>Fund</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 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 actual expenditures.	\$1,565,911.00	\$1,640,972.00
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	\$94,829.00

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.

<u>General Fund Ending Balances</u>	<u>Estimated Beginning Balance</u>	<u>Surplus/ Deficit</u>	<u>Estimated Ending Balance</u>
Restricted	\$59,579,110.71	(\$8,382,034.00)	\$51,197,076.71
Unrestricted	\$149,825,297.96	(\$3,820,263.00)	\$146,005,034.96
Total General Fund Ending Balances	\$209,404,408.67	(\$12,202,297.00)	\$197,202,111.67

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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$221,844,633.00	\$209,404,408.67	(\$12,440,224.33)
Revenue	\$225,065,048.00	\$283,825,266.00	\$58,760,218.00
Expenses	(\$268,142,209.00)	(\$296,027,563.00)	(\$27,885,354.00)
Ending Balance	<u>\$178,767,472.00</u>	<u>\$197,202,111.67</u>	<u>\$18,434,639.67</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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$4,434,736.80	\$4,731,165.47	\$296,428.67
Revenue	\$9,322,593.00	\$9,539,516.00	\$216,923.00
Expenses	(\$10,189,099.00)	(\$10,213,959.00)	(\$24,860.00)
Ending Balance	<u>\$3,568,230.80</u>	<u>\$4,056,722.47</u>	<u>\$488,491.67</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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$20,535,141.00	\$23,919,043.40	\$3,383,902.40
Revenue	\$50,023,890.00	\$54,833,974.00	\$4,810,084.00
Expenses	<u>(\$52,954,671.00)</u>	<u>(\$65,970,174.00)</u>	<u>(\$13,015,503.00)</u>
Ending Balance	<u>\$17,604,360.00</u>	<u>\$12,782,843.40</u>	<u>(\$4,821,516.60)</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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$73,660,139.00	\$76,561,787.00	\$2,901,648.00
Expenses	<u>(\$73,660,139.00)</u>	<u>(\$76,561,787.00)</u>	<u>(\$2,901,648.00)</u>
Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

ADULTS IN CORRECTIONS FUND 11

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

Adults in Corrections Fund 11	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$0.00	\$0.00	\$0.00
Revenue	\$739,289.00	\$743,438.00	\$4,149.00
Expenses	<u>(\$739,289.00)</u>	<u>(\$743,438.00)</u>	<u>(\$4,149.00)</u>
Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$4,169,523.00	\$5,094,672.16	\$925,149.16
Revenue	\$75,474,316.00	\$78,503,968.00	\$3,029,652.00
Expenses	<u>(\$76,059,619.00)</u>	<u>(\$78,972,920.00)</u>	<u>(\$2,913,301.00)</u>
Ending Balance	<u>\$3,584,220.00</u>	<u>\$4,625,720.16</u>	<u>\$1,041,500.16</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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$1,866,027.00	\$2,085,930.42	\$219,903.42
Revenue	\$79,366.00	\$79,366.00	\$0.00
Expenses	<u>(\$1,775,322.00)</u>	<u>(\$1,775,322.00)</u>	<u>\$0.00</u>
Ending Balance	<u>\$170,071.00</u>	<u>\$389,974.42</u>	<u>\$219,903.42</u>

SPECIAL INSURANCE FUND 67

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

SPECIAL INSURANCE FUND 67 ~ PROPERTY & LIABILITY INSURANCE RESERVES

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

Property & Liability Insurance Reserves Fund 67	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$625,263.64	\$626,257.40	\$993.76
Revenue	\$10,416.00	\$10,416.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$635,679.64</u>	<u>\$636,673.40</u>	<u>\$993.76</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 2024-25 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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$3,775,428.21	\$4,185,385.16	\$409,956.95
Revenue	\$2,873,546.00	\$3,094,674.00	\$221,128.00
Expenses	<u>(\$898,485.00)</u>	<u>(\$1,000,600.00)</u>	<u>(\$102,115.00)</u>
Ending Balance	<u>\$5,750,489.21</u>	<u>\$6,279,459.16</u>	<u>\$528,969.95</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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$4,400,691.85	\$4,811,642.56	\$410,950.71
Revenue	\$2,883,962.00	\$3,105,090.00	\$221,128.00
Expenses	<u>(\$898,485.00)</u>	<u>(\$1,000,600.00)</u>	<u>(\$102,115.00)</u>
Ending Balance	<u>\$6,386,168.85</u>	<u>\$6,916,132.56</u>	<u>\$529,963.71</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	2024-2025 Adopted Budget	2024-2025 First Interim	Difference
Beginning Balance	\$13,818,310.46	\$14,678,502.60	\$860,192.14
Revenue	\$0.00	\$0.00	\$0.00
Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Ending Balance	<u>\$13,818,310.46</u>	<u>\$14,678,502.60</u>	<u>\$860,192.14</u>

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2022-23 Audited Actuals through 2024-25 First Interim.

All Funds	2022-2023 Audited Actuals	2023-2024 Unaudited Actuals	2024-2025 Adopted Budget	2024-2025 First Interim
Beginning Balance	\$188,753,253.52	\$226,678,886.29	\$266,634,332.29	\$259,994,199.81
Revenue	<u>\$371,102,322.51</u>	<u>\$439,502,288.14</u>	<u>\$427,926,010.00</u>	<u>\$497,652,889.00</u>
Total Resources	<u>\$559,855,576.03</u>	<u>\$666,181,174.43</u>	<u>\$694,560,342.29</u>	<u>\$757,647,088.81</u>
Expenses	<u>\$334,209,640.74</u>	<u>\$406,186,974.62</u>	<u>\$474,229,734.00</u>	<u>\$521,051,804.00</u>
Ending Balance	<u>\$225,645,935.29</u>	<u>\$259,994,199.81</u>	<u>\$220,330,608.29</u>	<u>\$236,595,284.81</u>
Total Expenditures & Ending Balance	<u>\$559,855,576.03</u>	<u>\$666,181,174.43</u>	<u>\$694,560,342.29</u>	<u>\$757,647,088.81</u>

ENDING BALANCE ANALYSIS
2024-2025 FIRST INTERIM
FINANCIAL REPORT

		Column A	Column B	Column C	Column D	Column E
Line #	Description	Audited Actuals Balance 6/30/2023	Unaudited Actuals Surplus or Deficit	Unaudited Actuals Balance 6/30/2024	Estimated Surplus or Deficit	Estimated Balance Budget 6/30/2025
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education County Program & Reserves	\$778,916.31	\$44,412.44	\$823,328.75	\$22,752.00	\$846,080.75
3	Sp Ed & SELPA Restricted Grants/Programs	\$19,582,594.55	\$1,324,803.74	\$20,907,398.29	(\$852,478.00)	\$20,054,920.29
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$26,249,003.24	\$7,057,300.90	\$33,306,304.14	(\$6,862,671.00)	\$26,443,633.14
6	SUBTOTAL RESTRICTED PROGRAMS	\$46,610,514.10	\$8,426,517.08	\$55,037,031.18	(\$7,692,397.00)	\$47,344,634.18
7	Designated Unrestricted Programs	\$110,322,752.55	\$13,839,914.33	\$124,162,666.88	(\$13,657,252.00)	\$110,505,414.88
8	Court/Community Schools Unrestricted Lottery	\$59,842.78	\$55,306.09	\$115,148.87	(\$16,222.00)	\$98,926.87
9	Special Education Unrestricted Lottery	\$253,650.65	\$65,898.99	\$319,549.64	\$7,419.00	\$326,968.64
10	CTE Unrestricted Lottery	\$108,136.36	(\$1,405.88)	\$106,730.48	(\$4,883.00)	\$101,847.48
11	Lottery - Technology Support	\$270,070.90	(\$115,796.28)	\$154,274.62	(\$6,929.00)	\$147,345.62
12	Revolving, Petty Cash	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00
13	Designated Economic Uncertainties	\$3,334,612.00	\$1,277,397.00	\$4,612,009.00	\$1,104,264.00	\$5,716,273.00
14	Unrestricted Reserves	\$21,006,132.29	(\$870,299.76)	\$20,135,832.53	\$8,738,146.00	\$28,873,978.53
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	\$135,385,197.53	\$14,251,014.49	\$149,636,212.02	(\$3,835,457.00)	\$145,800,755.02
19	TOTAL GENERAL FUND (CDE SACS Financial Reports)	\$181,995,711.63	\$22,677,531.57	\$204,673,243.20	(\$11,527,854.00)	\$193,145,389.20

	TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)					
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$4,431,176.86	\$110,902.67	\$4,542,079.53	(\$689,637.00)	\$3,852,442.53
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$174,909.94	\$14,176.00	\$189,085.94	\$15,194.00	\$204,279.94
22	TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)	\$4,606,086.80	\$125,078.67	\$4,731,165.47	(\$674,443.00)	\$4,056,722.47

23	SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02	\$51,041,690.96	\$8,537,419.75	\$59,579,110.71	(\$8,382,034.00)	\$51,197,076.71
24	SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02	\$135,560,107.47	\$14,265,190.49	\$149,825,297.96	(\$3,820,263.00)	\$146,005,034.96
25	TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)	\$186,601,798.43	\$22,802,610.24	\$209,404,408.67	(\$12,202,297.00)	\$197,202,111.67

	OTHER FUNDS					
26	Charter Fund (Fund 09)	\$16,542,519.26	\$7,376,524.14	\$23,919,043.40	(\$11,136,200.00)	\$12,782,843.40
27	Special Education Pass-Through Fund (Fund 10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Adults in Corrections (Fund 11)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Child Development Fund (Fund 12)	\$4,478,123.53	\$616,548.63	\$5,094,672.16	(\$468,952.00)	\$4,625,720.16
30	County School Facilities (Fund 35)	\$2,116,609.76	(\$30,679.34)	\$2,085,930.42	(\$1,695,956.00)	\$389,974.42
31	Special Insurance Fund (Fund 67)	\$3,121,524.85	\$1,690,117.71	\$4,811,642.56	\$2,104,490.00	\$6,916,132.56
32	Retiree Benefit Trust Fund (Fund 71)	\$13,818,310.46	\$860,192.14	\$14,678,502.60	\$0.00	\$14,678,502.60

33	TOTAL ALL FUNDS	\$226,678,886.29	\$33,315,313.52	\$259,994,199.81	(\$23,398,915.00)	\$236,595,284.81
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**ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2024-2025 FIRST INTERIM**

	<u>2024-2025 Budget</u>	<u>2024-2025 First Interim</u>
Beginning Balance All Funds July 1st	\$266,634,332.29	\$259,994,199.81
<u>REVENUES</u>		
General Fund 01	\$215,742,455.00	\$274,285,750.00
Teachers College of SJ Fund 02	\$9,322,593.00	\$9,539,516.00
Charter Fund 09	\$50,023,890.00	\$54,833,974.00
Special Education Pass Thru Fund 10	\$73,660,139.00	\$76,561,787.00
Adults In Corrections Fund 11	\$739,289.00	\$743,438.00
Child Development Fund 12	\$75,474,316.00	\$78,503,968.00
County School Facilities Fund 35	\$79,366.00	\$79,366.00
Special Insurance Fund 67	\$2,883,962.00	\$3,105,090.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
Subtotal All Funds Revenues	\$427,926,010.00	\$497,652,889.00
Total Beginning Balance and Revenue All Funds	\$694,560,342.29	\$757,647,088.81
<u>EXPENDITURES</u>		
General Fund 01	\$257,953,110.00	\$285,813,604.00
Teachers College of SJ Fund 02	\$10,189,099.00	\$10,213,959.00
Charter Fund 09	\$52,954,671.00	\$65,970,174.00
Special Education Pass Thru Fund 10	\$73,660,139.00	\$76,561,787.00
Adults In Corrections Fund 11	\$739,289.00	\$743,438.00
Child Development Fund 12	\$76,059,619.00	\$78,972,920.00
County School Facilities Fund 35	\$1,775,322.00	\$1,775,322.00
Special Insurance Fund 67	\$898,485.00	\$1,000,600.00
Retiree Benefit Trust Fund 71	\$0.00	\$0.00
Subtotal All Funds Expenditures	\$474,229,734.00	\$521,051,804.00
Estimated Ending Balance General Fund	\$175,199,247.63	\$193,145,389.20
Estimated Ending Balance All Other Funds	\$45,131,360.66	\$43,449,895.61
Estimated Ending Balance All Funds June 30th	\$220,330,608.29	\$236,595,284.81
Total Expenditures and Estimated Ending Balance All Funds	\$694,560,342.29	\$757,647,088.81

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$1,040,388.00	\$1,040,388.00	\$1,040,388.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$495,106.00	\$495,106.00	\$495,106.00	\$0.00	2
3	Special Education	6500	1000	\$0.00	\$55,415,217.00	\$55,415,217.00	\$0.00	\$55,415,217.00	2
4	Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$0.00	\$0.00	\$2,283,500.00	-\$2,283,500.00	2
5	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$1,000,000.00	\$1,000,000.00	\$34,070,314.00	-\$33,070,314.00	2
6	Special Education - Mid-Year Growth Reserve	6500	1027	\$249,002.13	\$0.00	\$249,002.13	\$0.00	\$249,002.13	2
7	Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$0.00	\$0.00	\$10,643,621.00	-\$10,643,621.00	2
8	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$574,326.62	\$22,752.00	\$597,078.62	\$0.00	\$597,078.62	2
9	Special Education - Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$1,475,250.00	-\$1,475,250.00	2
10	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$945,441.00	-\$945,441.00	2
11	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$4,318,137.00	-\$4,318,137.00	2

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
12	Special Education - Maintenance and Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$2,117,112.00	-\$2,117,112.00	2
13	Special Education - Deferred Maintenance	6500	1710	\$0.00	-\$298,309.00	-\$298,309.00	\$0.00	-\$298,309.00	2
14	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	\$0.00	\$0.00	\$0.00	\$263,533.00	-\$263,533.00	2
15	Special Education - Infants	6510	1040	\$0.00	\$300,519.00	\$300,519.00	\$300,519.00	\$0.00	2
Total by Ending Balance Line				\$823,328.75	\$57,975,673.00	\$58,799,001.75	\$57,952,921.00	\$846,080.75	2
16	Special Education - Preschool Local Entitlements	3310	1100	\$0.00	\$403,416.00	\$403,416.00	\$403,416.00	\$0.00	3
17	SELPA - Special Education Local Planning Area Federal Preschool Grant	3315	2100	\$0.00	\$69,526.00	\$69,526.00	\$69,526.00	\$0.00	3
18	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
19	Special Education - Federal Mental Health Average Daily Attendance (ADA) Allocation	3327	1329	\$0.00	\$63,438.00	\$63,438.00	\$63,438.00	\$0.00	3
20	SELPA - Special Education Local Planning Area Preschool Staff Development	3345	2120	\$0.00	\$3,978.00	\$3,978.00	\$3,978.00	\$0.00	3
21	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3
22	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	\$0.00	\$4,265.00	\$4,265.00	\$4,265.00	\$0.00	3

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
23	Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting Systems FY 22/23	4203	1351	\$0.00	\$30,731.00	\$30,731.00	\$30,731.00	\$0.00	3
24	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	\$26,714.00	\$26,714.00	\$26,714.00	\$0.00	3
25	Special Education - Educator Effectiveness	6266	1459	\$461,304.10	\$0.00	\$461,304.10	\$122,244.00	\$339,060.10	3
26	Special Education - Lottery Restricted	6300	1026	\$391,805.67	\$65,473.00	\$457,278.67	\$104,702.00	\$352,576.67	3
27	Special Education - Reserve Distribution to Districts	6500	1014	\$0.00	\$281,571.00	\$281,571.00	\$281,571.00	\$0.00	3
28	Special Education - Mental Health Services	6500	1327	\$0.00	\$2,373,921.00	\$2,373,921.00	\$2,337,179.00	\$36,742.00	3
29	Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA)	6500	1807	\$6,383.58	\$52,080.00	\$58,463.58	\$48,072.00	\$10,391.58	3
30	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$2,068,309.78	\$1,196,894.00	\$3,265,203.78	\$1,191,965.00	\$2,073,238.78	3
31	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$6,272,912.02	\$321,171.00	\$6,594,083.02	\$1,064,811.00	\$5,529,272.02	3
32	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$1,518,909.01	\$559,772.00	\$2,078,681.01	\$372,299.00	\$1,706,382.01	3
33	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	\$1,763,960.91	\$839,659.00	\$2,603,619.91	\$906,413.00	\$1,697,206.91	3

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34	SELPA - Special Education Local Planning Area Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
35	SELPA - Mental Health Part B IDEA Average Daily Attendance (ADA) Allocation	6500	2327	\$0.00	\$2,290,509.00	\$2,290,509.00	\$2,290,509.00	\$0.00	3
36	SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	\$237,778.30	\$517,737.00	\$755,515.30	\$532,327.00	\$223,188.30	3
37	SELPA - Special Education Local Planning Area Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00	3
38	Special Education - State Mental Health	6546	1328	\$0.00	\$62,252.00	\$62,252.00	\$62,252.00	\$0.00	3
39	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6546	3215	\$163,531.82	\$91,588.00	\$255,119.82	\$91,588.00	\$163,531.82	3
40	Proposition 28- Arts and Music in Schools	6770	1389	\$269,505.00	\$0.00	\$269,505.00	\$0.00	\$269,505.00	3
41	Special Education Ethnic Studies Block Grant	7810	1367	\$5,062.00	\$0.00	\$5,062.00	\$0.00	\$5,062.00	3
42	Special Education Operations	9010	1701	\$0.00	\$234,429.00	\$234,429.00	\$234,429.00	\$0.00	3
43	SELPA - Special Education Local Planning Area Inservice Administration Budget	9010	2160	\$28,795.60	\$15,000.00	\$43,795.60	\$29,855.00	\$13,940.60	3
44	SELPA - Special Education Local Planning Area 504 Training	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05	3

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45	SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers	9010	2166	\$55,545.64	\$23,100.00	\$78,645.64	\$23,100.00	\$55,545.64	3
46	SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium	9010	2170	\$85,106.60	\$20,723.00	\$105,829.60	\$20,723.00	\$85,106.60	3
47	SELPA - Special Education Local Planning Area Autism Forum	9010	2175	\$5,352.17	\$0.00	\$5,352.17	\$0.00	\$5,352.17	3
48	SELPA - Special Education Local Planning Area JLSJC - Junior League of San Joaquin County Life Skills Training	9010	2207	\$101.59	\$0.00	\$101.59	\$102.00	-\$0.41	3
49	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	\$7,561,192.45	\$261,394.00	\$7,822,586.45	\$345,610.00	\$7,476,976.45	3
50	SELPA-We Can Work (DOR)	9012	2208	\$0.00	\$376,320.00	\$376,320.00	\$376,320.00	\$0.00	3
Total by Ending Balance Line				\$20,907,398.29	\$10,603,663.00	\$31,511,061.29	\$11,456,141.00	\$20,054,920.29	3
51	COSP - County Operated Schools and Programs- Title I Part A Basic Grant	3010	3349	\$0.00	\$875,033.00	\$875,033.00	\$875,033.00	\$0.00	5
52	COSP - County Operated Schools and Programs- Title I Low Income/Neglected	3010	3351	\$0.00	\$54,128.00	\$54,128.00	\$54,128.00	\$0.00	5
53	COSP - County Operated Schools and Programs- Title I Part D Delinquent/Neglected	3025	3350	\$0.00	\$565,782.00	\$565,782.00	\$565,782.00	\$0.00	5
54	Migrant Education - Districts	3060	6035	\$0.00	\$0.00	\$0.00	\$40,525.00	-\$40,525.00	5
55	Migrant Education - Administration	3060	6080	\$0.00	\$3,529,923.00	\$3,529,923.00	\$641,251.00	\$2,888,672.00	5

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56	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$298,115.00	-\$298,115.00	5
57	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$109,692.00	-\$109,692.00	5
58	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$110,249.00	-\$110,249.00	5
59	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$197,402.00	-\$197,402.00	5
60	Migrant Education - Identification and Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$457,792.00	-\$457,792.00	5
61	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$103,882.00	-\$103,882.00	5
62	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$638,424.00	-\$638,424.00	5
63	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$5,448.00	-\$5,448.00	5
64	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$393,366.00	-\$393,366.00	5
65	Migrant Education - Lodi	3060	6094	\$0.00	\$0.00	\$0.00	\$315,875.00	-\$315,875.00	5
66	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$23,204.00	-\$23,204.00	5

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67	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$194,698.00	-\$194,698.00	5
68	Migrant Education - Districts	3061	6035	\$0.00	\$0.00	\$0.00	\$6,848.00	-\$6,848.00	5
69	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$581,409.00	\$581,409.00	\$22,938.00	\$558,471.00	5
70	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$144,618.00	-\$144,618.00	5
71	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$21,503.00	-\$21,503.00	5
72	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$15,805.00	-\$15,805.00	5
73	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$281,469.00	-\$281,469.00	5
74	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$33,363.00	-\$33,363.00	5
75	Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$0.00	\$0.00	\$29,436.00	-\$29,436.00	5
76	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$4,092.00	-\$4,092.00	5
77	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$21,337.00	-\$21,337.00	5

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78	COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	\$0.00	\$174,382.00	\$174,382.00	\$174,382.00	\$0.00	5
79	COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20	3182	3359	\$0.00	\$4,159.00	\$4,159.00	\$4,159.00	\$0.00	5
80	COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval	3183	6390	\$0.00	\$197,109.00	\$197,109.00	\$197,109.00	\$0.00	5
81	COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation	3183	6404	\$0.00	\$195,059.00	\$195,059.00	\$195,059.00	\$0.00	5
82	Every Student Succeeds Act (ESSA) COE - Development & Implementation	3183	6410	\$0.00	\$13,568.00	\$13,568.00	\$13,568.00	\$0.00	5
83	ESSER III Summer R-1	3225	6314	\$0.00	\$604,006.00	\$604,006.00	\$604,006.00	\$0.00	5
84	ESSER III - Elementary and Secondary School Emergency Relief III Summer Grant Program	3225	6327	\$0.00	\$109,932.00	\$109,932.00	\$109,932.00	\$0.00	5
85	ESSER III - Elementary and Secondary School Emergency Relief III - Round 2 Summer Program	3225	6328	\$0.00	\$70,823.00	\$70,823.00	\$70,823.00	\$0.00	5
86	Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	\$0.00	\$186,542.00	\$186,542.00	\$186,542.00	\$0.00	5
87	VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	\$0.00	\$254,789.00	\$254,789.00	\$254,789.00	\$0.00	5
88	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$74,860.00	\$74,860.00	\$74,860.00	\$0.00	5

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89	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
90	21st Century High School ASSETs - After School Safety and Enrichment for Teens - West High Tracy	4124	6380	\$0.00	\$54,855.00	\$54,855.00	\$54,855.00	\$0.00	5
91	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	\$0.00	\$85,369.00	\$85,369.00	\$85,369.00	\$0.00	5
92	COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	\$0.00	\$49,323.00	\$49,323.00	\$49,323.00	\$0.00	5
93	Regional English Learner Specialist Agreement	4204	6114	\$0.00	\$111,651.00	\$111,651.00	\$111,651.00	\$0.00	5
94	Title III ESSA - Every Student Succeeds Act Technical Assistance	4204	6116	\$0.00	\$5,640.00	\$5,640.00	\$5,640.00	\$0.00	5
95	COSP - County Operated Schools and Programs - Child Nutrition Food Service	5310	3690	\$0.00	\$793,938.00	\$793,938.00	\$793,938.00	\$0.00	5
96	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
97	ARP I - American Recovery Plan - Homeless Program	5632	3939	\$0.00	\$402.00	\$402.00	\$402.00	\$0.00	5
98	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$38,803.00	\$38,803.00	\$38,803.00	\$0.00	5
99	DOL 9 - Department of Labor - YouthBuild of San Joaquin	5810	6271	\$0.00	\$999,378.00	\$999,378.00	\$999,378.00	\$0.00	5

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100	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
101	Student Support and Enrichment Block Grant	6018	3466	\$4,184,970.00	\$0.00	\$4,184,970.00	\$11,556.00	\$4,173,414.00	5
102	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	\$412,532.43	\$0.00	\$412,532.43	\$258,956.00	\$153,576.43	5
103	Court/Community Schools - Lottery Restricted	6300	3006	\$742,769.08	\$74,551.00	\$817,320.08	\$78,134.00	\$739,186.08	5
104	Adults In Corrections - Lottery Restricted Transfer	6300	4102	\$83,223.28	\$3,352.00	\$86,575.28	\$2,858.00	\$83,717.28	5
105	Antibias Education Grant Program	6318	5092	\$40,302.85	\$100,000.00	\$140,302.85	\$140,303.00	-\$0.15	5
106	CA Community Schools Partnership Program (CCSPP) Implementation Cohort 3	6332	6409	\$0.00	\$600,000.00	\$600,000.00	\$600,000.00	\$0.00	5
107	CCSPP - California Community Schools Partnership Program Coordination Grant 23-25	6333	6406	\$360,000.00	\$40,000.00	\$400,000.00	\$400,000.00	\$0.00	5
108	DSP - Direct Support Professional Training	6355	4051	\$43,025.41	\$45,628.00	\$88,653.41	\$45,628.00	\$43,025.41	5
109	Community - CTE - Career Technical Education - Revenue	6371	4001	\$0.00	\$18,492.00	\$18,492.00	\$18,492.00	\$0.00	5
110	CTEIG - Career Technical Education Incentive Grant	6387	6595	\$0.00	\$77,478.00	\$77,478.00	\$77,478.00	\$0.00	5

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111	K-12 Workforce Pathway Coordinator Round 5	6388	4402	\$0.00	\$14,826.00	\$14,826.00	\$14,826.00	\$0.00	5
112	K-12 Workforce Pathway Coordinator Round 6	6388	4403	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	\$0.00	5
113	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	\$0.00	\$780,638.00	\$780,638.00	\$780,638.00	\$0.00	5
114	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$0.00	\$1,568,026.00	\$1,568,026.00	\$1,568,026.00	\$0.00	5
115	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,045.00	\$51,045.00	\$51,045.00	\$0.00	5
116	Reversing Opioid Overdoses	6620	6311	\$98,356.00	\$0.00	\$98,356.00	\$0.00	\$98,356.00	5
117	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
118	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	\$0.00	\$77,815.00	\$77,815.00	\$77,815.00	\$0.00	5
119	TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	\$0.00	\$73,195.00	\$73,195.00	\$73,195.00	\$0.00	5
120	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$20,822.00	\$20,822.00	\$20,822.00	\$0.00	5
121	Arts and Music Block Grant	6762	5248	\$1,051,416.00	\$0.00	\$1,051,416.00	\$0.00	\$1,051,416.00	5

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122	Proposition 28- Arts and Music in Schools	6770	3289	\$169,532.00	\$0.00	\$169,532.00	\$0.00	\$169,532.00	5
123	COSP - County Operated Schools and Programs- Kitchen Infrastructure and Training 2022-23	7032	3699	\$108,408.09	\$0.00	\$108,408.09	\$108,408.00	\$0.09	5
124	Learning Communities for School Success	7085	3458	\$48,327.31	\$49,380.00	\$97,707.31	\$97,707.00	\$0.31	5
125	California Regional Environmental Education CREEC 24/25	7135	7167	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	5
126	Youth Community Access Durham Ferry 2024/25	7135	7240	\$0.00	\$247,414.00	\$247,414.00	\$247,414.00	\$0.00	5
127	Classified School Employee Professional Development Block Grant	7311	5097	\$72,218.00	\$0.00	\$72,218.00	\$0.00	\$72,218.00	5
128	Foster Youth Services	7366	3935	\$0.00	\$650,407.00	\$650,407.00	\$650,407.00	\$0.00	5
129	Equity Multiplier - Community	7399	3018	\$2,048,380.00	\$2,048,380.00	\$4,096,760.00	\$1,651,856.00	\$2,444,904.00	5
130	Equity Multiplier - Court	7399	3019	\$453,675.00	\$453,675.00	\$907,350.00	\$285,325.00	\$622,025.00	5
131	COSP - County Operated Schools and Programs A-G Access / Success Completion Improvement	7412	3336	\$222,179.00	\$0.00	\$222,179.00	\$61,354.00	\$160,825.00	5
132	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

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133	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	\$0.00	\$228,558.00	\$228,558.00	\$228,558.00	\$0.00	5
134	Learning Recovery Emergency Block Grant (LREBG)	7435	3249	\$2,396,452.00	\$0.00	\$2,396,452.00	\$495,941.00	\$1,900,511.00	5
135	STRS - State Teachers Retirement System - On Behalf	7690	0099	\$0.00	\$2,528,178.00	\$2,528,178.00	\$2,528,178.00	\$0.00	5
136	COSP - County Operated Schools and Programs Ethnic Studies Block Grant	7810	3445	\$22,294.00	\$0.00	\$22,294.00	\$22,294.00	\$0.00	5
137	Workability I Database	7810	5030	\$0.00	\$303,387.00	\$303,387.00	\$303,387.00	\$0.00	5
138	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
139	Professional Development and Learning Management System	7810	5038	\$0.00	\$106,887.00	\$106,887.00	\$106,887.00	\$0.00	5
140	State of California Oral Health	7810	5049	\$0.00	\$151,542.00	\$151,542.00	\$151,542.00	\$0.00	5
141	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5
142	LCFF - Local Control Funding Formula - Evaluation Rubrics for LCAP - Local Control and Accountability	7810	5053	\$0.00	\$154,000.00	\$154,000.00	\$154,000.00	\$0.00	5
143	Wild Alumni Support	7810	5274	\$0.00	\$1,251.00	\$1,251.00	\$1,251.00	\$0.00	5

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
144	Forestry Corps	7810	5280	\$0.00	\$1,098,000.00	\$1,098,000.00	\$1,098,000.00	\$0.00	5
145	CMD - Corpsmember Development	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5
146	CalRecycle - E-Waste	7810	5289	\$0.00	\$571,428.00	\$571,428.00	\$571,428.00	\$0.00	5
147	CalRecycle - Tire	7810	5290	\$0.00	\$357,142.00	\$357,142.00	\$357,142.00	\$0.00	5
148	CalRecycle - Oil	7810	5291	\$0.00	\$142,857.00	\$142,857.00	\$142,857.00	\$0.00	5
149	CalRecycle - BCRF Beverage Container Recycling Fund	7810	5292	\$0.00	\$992,577.00	\$992,577.00	\$992,577.00	\$0.00	5
150	Mathematics, Science and Computer Science Professional Learning Grant	7810	6053	\$1,984,929.24	\$37,500,000.00	\$39,484,929.24	\$39,484,929.00	\$0.24	5
151	California Serves	7810	6120	\$0.00	\$240,319.00	\$240,319.00	\$240,319.00	\$0.00	5
152	CalRecycle - E-Waste Carryover	7810	6251	\$0.00	\$241,823.00	\$241,823.00	\$241,823.00	\$0.00	5
153	CalRecycle - Tire Carryover	7810	6252	\$0.00	\$211,764.00	\$211,764.00	\$211,764.00	\$0.00	5
154	CalRecycle - Oil Carryover	7810	6253	\$0.00	\$75,917.00	\$75,917.00	\$75,917.00	\$0.00	5

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155	CalRecycle- BCRF Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$436,060.00	\$436,060.00	\$436,060.00	\$0.00	5
156	CalRecycle SB1013 (LCC1)	7810	6279	\$0.00	\$595,703.00	\$595,703.00	\$595,703.00	\$0.00	5
157	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	\$0.00	\$391,269.00	\$391,269.00	\$391,269.00	\$0.00	5
158	NBS -Nature-Based Solutions	7810	6285	\$0.00	\$1,782,267.00	\$1,782,267.00	\$1,782,267.00	\$0.00	5
159	CDPH - California Department of Public Health Youth Suicide Reporting and Crisis Response Pilot Program	7810	6318	\$0.00	\$1,104,872.00	\$1,104,872.00	\$1,104,872.00	\$0.00	5
160	MHSSA - Mental Health Student Services Act	7810	6359	\$0.00	\$1,893,392.00	\$1,893,392.00	\$1,893,392.00	\$0.00	5
161	Whale Tail	7810	7152	\$0.00	\$17,369.00	\$17,369.00	\$17,369.00	\$0.00	5
162	Routine Maintenance and Repair Requirement	8150	5701	\$0.00	\$2,766,639.00	\$2,766,639.00	\$2,766,639.00	\$0.00	5
163	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	\$123,625.02	\$0.00	\$123,625.02	\$0.00	\$123,625.02	5
164	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	\$10,051.83	\$172,291.00	\$182,342.83	\$172,291.00	\$10,051.83	5
165	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	\$0.00	\$70,112.00	\$70,112.00	\$70,112.00	\$0.00	5

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166	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
167	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court	9010	3471	\$1,681.84	\$160,328.00	\$162,009.84	\$160,328.00	\$1,681.84	5
168	COSP - County Operated Schools and Programs- California Apprenticeship Initiative Grant	9010	3498	\$0.00	\$8,820.00	\$8,820.00	\$8,820.00	\$0.00	5
169	VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	\$236,404.39	\$180,300.00	\$416,704.39	\$219,300.00	\$197,404.39	5
170	HE TAC - Homeless Education Technical Assistance Center Mini Grant	9010	3941	\$0.00	\$6,535.00	\$6,535.00	\$6,535.00	\$0.00	5
171	HSA - Human Services Agency - Construction Technology GED - General Education Diploma	9010	4065	\$0.00	\$121,680.00	\$121,680.00	\$121,680.00	\$0.00	5
172	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$279,831.00	\$279,831.00	\$279,831.00	\$0.00	5
173	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$462,388.00	\$462,388.00	\$462,388.00	\$0.00	5
174	CTE - Career Technical Education - Expansion	9010	4212	\$255,814.86	\$36,729.00	\$292,543.86	\$58,641.00	\$233,902.86	5
175	CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	\$0.00	\$114,013.00	\$114,013.00	\$114,013.00	\$0.00	5
176	California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	\$0.00	\$337,797.00	\$337,797.00	\$337,797.00	\$0.00	5

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177	CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	\$0.00	\$120,613.00	\$120,613.00	\$120,613.00	\$0.00	5
178	PG&E - Pacific Gas and Electric AIF - Apprenticeship Innovation Funding	9010	4218	\$1,619,504.50	\$401,475.00	\$2,020,979.50	\$2,020,980.00	-\$0.50	5
179	WE WILL! Apprenticeships Reaching Career Horizons (ARCH)	9010	4219	\$0.00	\$204,437.00	\$204,437.00	\$204,437.00	\$0.00	5
180	WE WILL! Healthcare and Education Workbase Learning Continuum	9010	4220	\$0.00	\$228,260.00	\$228,260.00	\$228,260.00	\$0.00	5
181	CodeStack	9010	5025	\$3,549,655.40	\$10,627,084.00	\$14,176,739.40	\$12,974,769.00	\$1,201,970.40	5
182	Code Camp	9010	5056	\$0.00	\$594,532.00	\$594,532.00	\$594,532.00	\$0.00	5
183	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
184	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	\$12.12	\$0.00	\$12.12	\$0.00	\$12.12	5
185	Canine Services Consortium	9010	5208	\$1,029.73	\$7,700.00	\$8,729.73	\$7,700.00	\$1,029.73	5
186	Program Support	9010	5240	\$0.00	\$162,413.00	\$162,413.00	\$162,413.00	\$0.00	5
187	Youth Workforce Program Services	9010	5275	\$0.00	\$241,444.00	\$241,444.00	\$241,444.00	\$0.00	5

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188	Miscellaneous Recycling Revenues	9010	5287	\$227,756.12	\$65,489.00	\$293,245.12	\$102,083.00	\$191,162.12	5
189	Classified School Employee Teacher Credentialing Program	9010	5318	\$0.00	\$143,962.00	\$143,962.00	\$143,962.00	\$0.00	5
190	Threat Assessment	9010	5723	\$3,685.16	\$23,000.00	\$26,685.16	\$23,000.00	\$3,685.16	5
191	Assessment Administration	9010	6069	\$259,754.17	-\$19,522.00	\$240,232.17	\$57,857.00	\$182,375.17	5
192	English Learner Roadmap Power in Collaboration Across California (EPICC)	9010	6121	\$0.00	\$96,003.00	\$96,003.00	\$96,003.00	\$0.00	5
193	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
194	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	\$1,338.46	\$0.00	\$1,338.46	\$0.00	\$1,338.46	5
195	Parks California Career Pathways	9010	6245	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	5
196	PGIM - Prudential Global Investment Management	9010	6256	\$11,187.48	\$0.00	\$11,187.48	\$2,191.00	\$8,996.48	5
197	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$52,573.04	\$250,000.00	\$302,573.04	\$250,000.00	\$52,573.04	5
198	Walter S. Johnson Foundation	9010	6265	\$0.00	\$80,817.00	\$80,817.00	\$80,817.00	\$0.00	5

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199	Natural Resources Fee For Services	9010	6268	\$1,894,621.41	\$1,948,570.00	\$3,843,191.41	\$1,583,745.00	\$2,259,446.41	5
200	MyPath	9010	6274	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	5
201	Sonora Fee for Service	9010	6276	\$92,595.94	\$200,000.00	\$292,595.94	\$200,000.00	\$92,595.94	5
202	YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement	9010	6277	\$0.00	\$3,584.00	\$3,584.00	\$3,584.00	\$0.00	5
203	Sierra Health Foundation	9010	6286	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	5
204	College and Career	9010	6299	\$148,726.87	\$12,047.00	\$160,773.87	\$12,047.00	\$148,726.87	5
205	California Youth Behavioral Health Initiative (CYBHI)	9010	6312	\$0.00	\$9,197,254.00	\$9,197,254.00	\$9,197,254.00	\$0.00	5
206	Cannabis Prevention	9010	6315	\$0.00	\$205,380.00	\$205,380.00	\$205,380.00	\$0.00	5
207	JUUL/Altria Settlement	9010	6316	\$175,521.25	\$0.00	\$175,521.25	\$175,521.00	\$0.25	5
208	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
209	SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin	9010	6339	\$0.00	\$5,878,911.00	\$5,878,911.00	\$5,878,911.00	\$0.00	5

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210	Behavioral Health Services - State	9010	6350	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	5
211	Contracted Nursing Services	9010	6352	\$575,927.83	\$191,011.00	\$766,938.83	\$280,764.00	\$486,174.83	5
212	Tulare County Office of Education SEL - Social Emotional Learning FNL - Friday Night Live	9010	6358	\$0.00	\$156,833.00	\$156,833.00	\$156,833.00	\$0.00	5
213	ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	\$897,527.08	\$850,919.00	\$1,748,446.08	\$621,798.00	\$1,126,648.08	5
214	Continuous Improvement and Support	9010	6386	\$4,290,517.58	\$2,583,333.00	\$6,873,850.58	\$2,583,333.00	\$4,290,517.58	5
215	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3	9010	6394	\$0.00	\$19,303.00	\$19,303.00	\$19,303.00	\$0.00	5
216	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3 Sub-grant	9010	6397	\$0.00	\$61,855.00	\$61,855.00	\$61,855.00	\$0.00	5
217	CalHOPE - California Help Outreach Possibilities Empowerment Mindful and Wellbeing	9010	6398	\$116,269.58	\$502,686.00	\$618,955.58	\$618,956.00	-\$0.42	5
218	CCIL - California Coalition for Inclusive Learning	9010	6407	\$0.00	\$413,376.00	\$413,376.00	\$413,376.00	\$0.00	5
219	Medi-Cal Comprehensive Health	9010	6511	\$2,524,954.75	\$2,386,195.00	\$4,911,149.75	\$2,321,410.00	\$2,589,739.75	5
220	HSA - Human Services Agency - Food Service Certification	9010	6594	\$525.91	\$0.00	\$525.91	\$0.00	\$525.91	5

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221	Student Events	9010	7135	\$0.00	\$396,842.00	\$396,842.00	\$396,842.00	\$0.00	5
222	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	\$0.00	\$5,600.00	\$5,600.00	\$5,600.00	\$0.00	5
223	Women Together International Conference	9010	7138	\$0.00	\$33,657.00	\$33,657.00	\$33,657.00	\$0.00	5
224	California Arts Council	9010	7145	\$0.00	\$16,933.00	\$16,933.00	\$16,933.00	\$0.00	5
225	Art Program Contracted Services	9010	7146	\$0.00	\$42,319.00	\$42,319.00	\$42,319.00	\$0.00	5
226	Stockton Art Grant (SAG)	9010	7148	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	5
227	Strategic Arts Plan	9010	7149	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	5
228	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	\$0.00	\$40,456.00	\$40,456.00	\$40,456.00	\$0.00	5
229	MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Science Advisory	9010	7160	\$109,836.43	\$350,000.00	\$459,836.43	\$343,828.00	\$116,008.43	5
230	MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Professional Learning and Steering Committee	9010	7161	\$895,868.40	\$1,500,000.00	\$2,395,868.40	\$1,500,000.00	\$895,868.40	5
231	MSCS - Mathematics, Science and Computer Science Local Support Team	9010	7162	\$95,873.88	\$0.00	\$95,873.88	\$69,734.00	\$26,139.88	5

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232	DWAS - Dinner With a Scientist	9010	7181	\$334.91	\$5,400.00	\$5,734.91	\$5,400.00	\$334.91	5
233	DSSP - Delta Sierra Science Project CSMP - California Science and Math Project	9010	7187	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	5
234	ETW - The Education Trust West	9010	7195	\$0.00	\$24,077.00	\$24,077.00	\$24,077.00	\$0.00	5
235	Raymus Foundation - Sky Mountain	9010	7201	\$0.00	\$17.00	\$17.00	\$17.00	\$0.00	5
236	EWIG 2 - Educator Workforce Investment Grant 2023 for Computer Science	9010	7237	\$0.00	\$520,341.00	\$520,341.00	\$520,341.00	\$0.00	5
237	Artists in Schools	9010	7248	\$232,466.00	\$350,000.00	\$582,466.00	\$425,830.00	\$156,636.00	5
238	Music Services	9010	7270	\$5,459.47	\$3,825.00	\$9,284.47	\$3,825.00	\$5,459.47	5
239	Health / Physical Education	9010	7300	\$39,788.00	\$9,127.00	\$48,915.00	\$16,237.00	\$32,678.00	5
240	GRASP-IT Extra	9010	7317	\$139,802.15	\$20,090.00	\$159,892.15	\$31,668.00	\$128,224.15	5
241	COE - County Office of Education Foundation Administration	9010	7430	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	5
242	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

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243	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
244	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
245	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
246	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
247	COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	\$0.00	\$2,450.00	\$2,450.00	\$2,450.00	\$0.00	5
248	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
249	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
250	COE - County Office of Education Foundation Award STEM Science, Technology, Engineering and Mathematics Durham Ferry Outdoor Education Center	9010	7470	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	5
251	COE - County Office of Education Foundation Award Families in Transition	9010	7474	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	5
252	COE - County Office of Education Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration	9010	7475	\$0.00	\$9,520.00	\$9,520.00	\$9,520.00	\$0.00	5
253	COE - County Office of Education Foundation Award Youth Artist Showcase Competition	9010	7476	\$0.00	\$4,250.00	\$4,250.00	\$4,250.00	\$0.00	5

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254	COE Foundation Award - Esports	9010	7477	\$0.00	\$4,375.00	\$4,375.00	\$4,375.00	\$0.00	5
255	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
256	MAA #4 - Medi-Cal Administrative Agency Comprehensive Health	9010	7904	-\$2,770.60	\$2,771.00	\$0.40	\$0.00	\$0.40	5
257	Legal Services	9010	8000	\$0.00	\$71,500.00	\$71,500.00	\$71,500.00	\$0.00	5
258	AmeriCorps Carryover	9012	6269	\$0.00	\$241,563.00	\$241,563.00	\$241,563.00	\$0.00	5
259	AmeriCorps	9012	6289	\$0.00	\$270,635.00	\$270,635.00	\$270,635.00	\$0.00	5
260	Behavioral Health Services - Federal	9012	6351	\$0.00	\$842,130.00	\$842,130.00	\$842,130.00	\$0.00	5
261	ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOPE - Sacramento County Office of Education	9012	6396	\$0.00	\$162,654.00	\$162,654.00	\$162,654.00	\$0.00	5
262	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9012	7151	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00	\$0.00	5
263	NSF - National Science Foundation YouthQuake Year 1	9012	7215	\$0.00	\$15,254.00	\$15,254.00	\$15,254.00	\$0.00	5
264	NSF - National Science Foundation YouthQuake Year 2	9012	7216	\$0.00	\$24,612.00	\$24,612.00	\$24,612.00	\$0.00	5

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265	NSF - National Science Foundation Story Quarter 2 Year 1 and 3	9012	7235	\$0.00	\$9,541.00	\$9,541.00	\$9,541.00	\$0.00	5
266	NSF - National Science Foundation Story Quarter 2 Year 2	9012	7236	\$0.00	\$10,586.00	\$10,586.00	\$10,586.00	\$0.00	5
267	Redevelopment	9019	5800	\$0.00	\$382,389.00	\$382,389.00	\$382,389.00	\$0.00	5
Total by Ending Balance Line				\$33,306,304.14	\$120,380,702.00	\$153,687,006.14	\$127,243,373.00	\$26,443,633.14	5
268	Budget Stabilization	0000	0002	\$35,560,146.00	\$0.00	\$35,560,146.00	\$0.00	\$35,560,146.00	7
269	Special Education - One-Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$12,104.00	\$90,114.97	7
270	LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	\$6,437.89	\$0.00	\$6,437.89	\$2,760.00	\$3,677.89	7
271	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
272	Special Education - Instructional Assistant Recruitment	0000	1804	\$40,812.63	\$0.00	\$40,812.63	\$0.00	\$40,812.63	7
273	Special Education - Teacher Sign-on Bonus	0000	1806	\$0.00	\$246,811.00	\$246,811.00	\$246,811.00	\$0.00	7
274	SELPA - Special Education Local Plan Area - Workability Fundraising	0000	2206	\$1,562.97	\$2,095.00	\$3,657.97	\$2,095.00	\$1,562.97	7
275	COSP - County Operated Schools and Programs Fundraising	0000	3007	\$1,155.24	\$2,500.00	\$3,655.24	\$2,500.00	\$1,155.24	7

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276	COSP - County Operated Schools and Programs - LCFF Local Control Funding Formula Implementation Materials and Supplies	0000	3527	\$217,465.84	\$109,527.00	\$326,992.84	\$109,527.00	\$217,465.84	7
277	VAFS - Venture Academy Family of Schools Special Projects	0000	3822	\$3,495,984.18	\$0.00	\$3,495,984.18	\$3,495,984.00	\$0.18	7
278	Apprenticeship	0000	4205	\$3,779,776.81	\$7,793,846.00	\$11,573,622.81	\$8,338,843.00	\$3,234,779.81	7
279	LCAP - Local Control and Accountability Program and Fiscal Oversight	0000	5003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7
280	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$782,330.61	\$0.00	\$782,330.61	\$0.00	\$782,330.61	7
281	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$4,440,575.58	\$3,157,682.00	\$7,598,257.58	\$3,293,394.00	\$4,304,863.58	7
282	GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	\$0.00	\$146,637.00	\$146,637.00	\$146,637.00	\$0.00	7
283	GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	\$0.00	\$1,566,038.00	\$1,566,038.00	\$1,566,038.00	\$0.00	7
284	Classified Employee Teacher of the Year Recognition	0000	5044	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	7
285	GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	\$0.00	\$31,821.00	\$31,821.00	\$31,821.00	\$0.00	7
286	Transworld Plant Development	0000	5067	\$165,984.23	\$0.00	\$165,984.23	\$76,219.00	\$89,765.23	7

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287	WEC - Wentworth Educational Center - Solar Panels	0000	5068	\$786,918.82	\$31,134.00	\$818,052.82	\$206,080.00	\$611,972.82	7
288	Transition Budget	0000	5080	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	7
289	Student Programs & Services Special Needs	0000	5091	\$0.00	\$100,000.00	\$100,000.00	\$20,000.00	\$80,000.00	7
290	Special Education - Discretionary	0000	5096	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00	\$0.00	7
291	Copying Services	0000	5110	\$772,973.83	\$0.00	\$772,973.83	-\$43,633.00	\$816,606.83	7
292	Venture Soccer Field	0000	5131	\$1,014,646.56	\$0.00	\$1,014,646.56	\$717,030.00	\$297,616.56	7
293	CodeStack Relocation	0000	5134	\$8,261,575.39	\$9,000,000.00	\$17,261,575.39	\$9,000,000.00	\$8,261,575.39	7
294	WEC - Wentworth Educational Center Building Expenses	0000	5140	\$312,203.14	\$10,500,000.00	\$10,812,203.14	\$500,000.00	\$10,312,203.14	7
295	3127 Transworld Property	0000	5142	\$0.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$0.00	7
296	3127 Transworld Security Deposits	0000	5143	\$97,302.07	\$0.00	\$97,302.07	\$0.00	\$97,302.07	7
297	Nelson Center Facilities - Building Expenses	0000	5150	\$138,410.79	\$350,000.00	\$488,410.79	\$350,000.00	\$138,410.79	7

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298	Lycoming Building Expenses	0000	5154	\$0.00	\$96,851.00	\$96,851.00	\$96,851.00	\$0.00	7
299	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$634,674.50	\$0.00	\$634,674.50	\$0.00	\$634,674.50	7
300	Sky Mountain Improvements	0000	5165	\$6,000,000.00	\$0.00	\$6,000,000.00	\$0.00	\$6,000,000.00	7
301	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$1,087,236.00	\$1,087,236.00	\$1,087,236.00	\$0.00	7
302	Sky Mountain Enhancement	0000	5173	\$0.00	\$359,811.00	\$359,811.00	\$359,811.00	\$0.00	7
303	Venture II Building Expenses	0000	5175	\$12,152.23	\$0.00	\$12,152.23	\$12,100.00	\$52.23	7
304	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
305	Miscellaneous Building Expenses	0000	5186	\$31,815,408.92	-\$15,000,000.00	\$16,815,408.92	\$0.00	\$16,815,408.92	7
306	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$516,255.00	\$516,255.00	\$516,255.00	\$0.00	7
307	Mandated Costs	0000	5206	\$3,651,757.10	\$294,056.00	\$3,945,813.10	\$0.00	\$3,945,813.10	7
308	Business Special Needs	0000	5207	\$0.00	\$100,000.00	\$100,000.00	\$20,459.00	\$79,541.00	7

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309	Unemployment	0000	5210	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	7
310	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	7
311	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	\$0.00	\$23,638.00	\$23,638.00	\$23,638.00	\$0.00	7
312	Information Technology - Core Support	0000	5216	\$0.00	\$1,357,677.00	\$1,357,677.00	\$1,357,677.00	\$0.00	7
313	Information Technology - Communications/Security	0000	5217	\$0.00	\$1,027,254.00	\$1,027,254.00	\$1,027,254.00	\$0.00	7
314	Information Technology - Administration	0000	5218	\$0.00	\$419,326.00	\$419,326.00	\$419,326.00	\$0.00	7
315	Information Technology - Administration/Hardware	0000	5220	\$1,406.23	\$169,814.00	\$171,220.23	\$171,220.00	\$0.23	7
316	Information Technology - Administration/Technical	0000	5225	\$36,986.59	\$115,708.00	\$152,694.59	\$141,708.00	\$10,986.59	7
317	Information Technology - Administration/User Support	0000	5230	\$0.00	\$499,194.00	\$499,194.00	\$499,194.00	\$0.00	7
318	Program Implementation	0000	5241	\$0.00	\$3,500,000.00	\$3,500,000.00	\$382,390.00	\$3,117,610.00	7
319	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$3,060.00	\$3,060.00	\$3,060.00	\$0.00	7

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320	Vehicle Maintenance	0000	5702	\$1,367,626.15	\$0.00	\$1,367,626.15	\$697,122.00	\$670,504.15	7
321	Safety Conference	0000	5715	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	7
322	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
323	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	\$0.00	\$280,000.00	\$280,000.00	\$87,200.00	\$192,800.00	7
324	FCCU2 Foundation Donation	0000	6002	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	7
325	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
326	Professional Learning & Support Special Needs	0000	6060	\$0.00	\$100,000.00	\$100,000.00	\$86,470.00	\$13,530.00	7
327	State Seal of Biliteracy	0000	6126	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	7
328	Science Conference	0000	6144	\$36,239.82	\$2,500.00	\$38,739.82	\$2,500.00	\$36,239.82	7
329	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$26,355.84	\$2,005.00	\$28,360.84	\$0.00	\$28,360.84	7
330	Education Services - Main	0000	6800	\$0.00	\$68,211.00	\$68,211.00	\$68,211.00	\$0.00	7

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331	Education Services - Science	0000	6810	\$0.00	\$1,058,045.00	\$1,058,045.00	\$1,058,045.00	\$0.00	7
332	Education Services - State/Federal Programs	0000	6820	\$0.00	\$81,525.00	\$81,525.00	\$81,525.00	\$0.00	7
333	Education Services - School Support	0000	6825	\$407,667.58	\$162,624.00	\$570,291.58	\$162,624.00	\$407,667.58	7
334	Education Services - Mathematics	0000	6845	\$0.00	\$1,055,470.00	\$1,055,470.00	\$1,055,470.00	\$0.00	7
335	Education Services - Multilingual	0000	6850	\$0.00	\$979,008.00	\$979,008.00	\$979,008.00	\$0.00	7
336	Education Services - College and Career Readiness	0000	6866	\$0.00	\$37,735.00	\$37,735.00	\$37,735.00	\$0.00	7
337	Fab Lab	0000	7109	\$0.00	\$448,304.00	\$448,304.00	\$448,304.00	\$0.00	7
338	Star Lab	0000	7110	\$30,151.50	\$20,150.00	\$50,301.50	\$500.00	\$49,801.50	7
339	California State Elementary Spelling Bee	0000	7142	\$42,217.23	\$23,750.00	\$65,967.23	\$23,750.00	\$42,217.23	7
340	Color the Summer Art Camp	0000	7143	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	7
341	Student Events Pinnacle Event	0000	7144	\$0.00	\$5,865.00	\$5,865.00	\$5,865.00	\$0.00	7

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342	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	\$0.00	\$417,666.00	\$417,666.00	\$417,666.00	\$0.00	7
343	Sky Mountain Camp	0000	7204	\$1,833,042.84	\$2,366,698.00	\$4,199,740.84	\$3,366,698.00	\$833,042.84	7
344	Math Olympiad	0000	7214	\$2,205.00	\$6,250.00	\$8,455.00	\$6,250.00	\$2,205.00	7
345	Emergency Preparedness	0000	7350	\$0.00	\$28,546.00	\$28,546.00	\$28,546.00	\$0.00	7
346	MAA - Medi-Cal Administrative Agency General Administration	0000	7900	\$1,298,982.52	-\$215,342.00	\$1,083,640.52	\$0.00	\$1,083,640.52	7
347	COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	\$553,731.10	\$0.00	\$553,731.10	\$0.00	\$553,731.10	7
348	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	\$1,421.75	\$0.00	\$1,421.75	\$0.00	\$1,421.75	7
349	Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	\$760,868.57	\$0.00	\$760,868.57	\$286,165.00	\$474,703.57	7
350	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	\$52,702.23	-\$2,771.00	\$49,931.23	\$2,482.00	\$47,449.23	7
351	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$0.00	\$215,342.00	\$215,342.00	\$215,342.00	\$0.00	7
352	SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10%	0000	7908	\$113,250.28	\$0.00	\$113,250.28	\$0.00	\$113,250.28	7

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353	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
354	Court/Camps - Instructional Program	0240	3010	\$0.00	\$712,033.00	\$712,033.00	-\$267,457.00	\$979,490.00	7D
355	Community Schools - Instructional Program	0240	3020	\$4,765,434.81	\$18,819,145.00	\$23,584,579.81	\$11,832,861.00	\$11,751,718.81	7C
356	Community Schools - CTE - Career Technical Education	0240	3021	\$0.00	\$0.00	\$0.00	\$473,533.00	-\$473,533.00	7C
357	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	\$0.00	\$125,000.00	\$125,000.00	\$954,059.00	-\$829,059.00	7C
358	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$209,185.00	-\$209,185.00	7C
359	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$127,704.00	-\$127,704.00	7C
360	Community Schools - Probation Services	0240	3190	\$0.00	\$504,769.00	\$504,769.00	\$1,060,000.00	-\$555,231.00	7C
361	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$179,869.00	-\$179,869.00	7C
362	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$46,278.00	-\$46,278.00	7D
363	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,479,099.00	-\$2,479,099.00	7C

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364	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$425,384.00	-\$425,384.00	7D
365	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$205,057.00	-\$205,057.00	7C
366	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$45,013.00	-\$45,013.00	7D
367	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$140,381.00	-\$140,381.00	\$0.00	-\$140,381.00	7C
368	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$13,829.00	-\$13,829.00	7C
369	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$5,189.00	-\$5,189.00	7D
370	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$1,875,182.00	-\$1,875,182.00	7C
371	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$203,792.00	-\$203,792.00	7D
372	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$449,834.00	-\$449,834.00	7C
373	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$253,834.00	-\$253,834.00	7D
374	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$675,086.00	-\$675,086.00	7B

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375	Community Discovery Youth Challenge - National Guard	0240	3927	\$0.00	\$0.00	\$0.00	\$2,383,527.00	-\$2,383,527.00	7C
376	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$21,000.00	\$21,000.00	\$157,835.00	-\$136,835.00	7B
377	PAR - Peer Assistance Review - Administration	0271	5004	\$8,975.22	\$0.00	\$8,975.22	\$0.00	\$8,975.22	7A
378	Williams Case Settlement	0385	7285	\$53,326.18	\$93,718.00	\$147,044.18	\$118,316.00	\$28,728.18	7A
379	CTE - Career Technical Education - Staff Development Buyback	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
380	Special Education - Deferred Maintenance	0620	1711	\$1,822,413.86	\$415,157.00	\$2,237,570.86	\$1,472,392.00	\$765,178.86	7A
381	Special Education - Deferred Maintenance Technology	0620	1712	\$58,010.64	\$11,602.00	\$69,612.64	\$0.00	\$69,612.64	7A
382	COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	\$2,561,113.24	\$225,987.00	\$2,787,100.24	\$328,950.00	\$2,458,150.24	7A
383	COSP - County Operated Schools and Programs - Deferred Maintenance Technology	0620	3712	\$146,662.90	\$29,082.00	\$175,744.90	\$0.00	\$175,744.90	7A
384	General Fund - Deferred Maintenance	0620	5711	\$4,315,798.38	\$606,302.00	\$4,922,100.38	\$860,000.00	\$4,062,100.38	7A
385	General Fund - Deferred Maintenance Technology	0620	5712	\$240,000.00	\$48,000.00	\$288,000.00	\$0.00	\$288,000.00	7A

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386	Special Education - Transportation	0724	1650	\$0.00	\$7,033,466.00	\$7,033,466.00	\$7,033,466.00	\$0.00	7
Total by Ending Balance Line				\$124,162,666.88	\$65,021,177.00	\$189,183,843.88	\$78,678,429.00	\$110,505,414.88	7
387	COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	\$115,148.87	\$81,406.00	\$196,554.87	\$97,628.00	\$98,926.87	8
Total by Ending Balance Line				\$115,148.87	\$81,406.00	\$196,554.87	\$97,628.00	\$98,926.87	8
388	Special Education - Lottery Unrestricted	1100	1025	\$319,549.64	\$72,874.00	\$392,423.64	\$65,455.00	\$326,968.64	9
Total by Ending Balance Line				\$319,549.64	\$72,874.00	\$392,423.64	\$65,455.00	\$326,968.64	9
389	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	\$51,236.98	\$0.00	\$51,236.98	\$5,169.00	\$46,067.98	10
390	Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	\$55,493.50	\$3,799.00	\$59,292.50	\$3,513.00	\$55,779.50	10
Total by Ending Balance Line				\$106,730.48	\$3,799.00	\$110,529.48	\$8,682.00	\$101,847.48	10
391	Lottery Unrestricted - Technology Support	1100	5005	\$154,274.62	\$158,078.00	\$312,352.62	\$165,007.00	\$147,345.62	11
Total by Ending Balance Line				\$154,274.62	\$158,078.00	\$312,352.62	\$165,007.00	\$147,345.62	11
392	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

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
393	Economic Uncertainties	0000	0000	\$4,612,009.00	\$1,104,264.00	\$5,716,273.00	\$0.00	\$5,716,273.00	13
<i>Total by Ending Balance Line</i>				\$4,612,009.00	\$1,104,264.00	\$5,716,273.00	\$0.00	\$5,716,273.00	13
394	Revolving Cash	0000	0000	-\$30,000.00	\$0.00	-\$30,000.00	\$0.00	-\$30,000.00	14
395	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$21,478,494.00	\$21,478,494.00	\$0.00	\$21,478,494.00	14
396	Economic Uncertainties	0000	0000	-\$4,612,009.00	-\$1,104,264.00	-\$5,716,273.00	\$0.00	-\$5,716,273.00	14
397	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$16,699,810.00	\$16,699,810.00	\$16,681,099.00	\$18,711.00	14
398	Miscellaneous Revenue	0000	5001	\$25,095,499.01	-\$38,608,342.00	-\$13,512,842.99	\$3,500.00	-\$13,516,342.99	14
399	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$5,410,344.00	\$5,410,344.00	\$0.00	\$5,410,344.00	14
400	Superintendent and Board	0000	5010	\$0.00	\$351,894.00	\$351,894.00	\$351,894.00	\$0.00	14
401	School District Organization	0000	5040	\$0.00	\$22,500.00	\$22,500.00	\$22,500.00	\$0.00	14
402	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	14
403	Tuition Reimbursement Program	0000	5042	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	14

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404	Leadership Training	0000	5059	\$0.00	\$916,600.00	\$916,600.00	\$916,600.00	\$0.00	14
405	Research and Grant Development	0000	5060	\$0.00	\$457,821.00	\$457,821.00	\$457,821.00	\$0.00	14
406	Early Literacy Community of Practice	0000	5061	\$0.00	\$345,000.00	\$345,000.00	\$345,000.00	\$0.00	14
407	SJCOE - San Joaquin County Office of Education Wellness Day	0000	5063	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	14
408	Administrative Services	0000	5071	\$0.00	\$243,202.00	\$243,202.00	\$243,202.00	\$0.00	14
409	Equity Training	0000	5093	\$0.00	\$746,293.00	\$746,293.00	\$746,293.00	\$0.00	14
410	Student Administrative Support Services	0000	5095	\$0.00	\$88,360.00	\$88,360.00	\$88,360.00	\$0.00	14
411	Georgetown Operations Budget	0000	5132	\$0.00	\$142,830.00	\$142,830.00	\$0.00	\$142,830.00	14
412	Fremont Street Operations	0000	5133	\$0.00	\$142,965.00	\$142,965.00	\$0.00	\$142,965.00	14
413	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$874,967.00	\$874,967.00	\$874,967.00	\$0.00	14
414	3127 Transworld Operations Budget	0000	5148	\$0.00	\$1,964,637.00	\$1,964,637.00	\$861,691.00	\$1,102,946.00	14

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
415	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$711,933.00	\$711,933.00	\$711,933.00	\$0.00	14
416	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$0.00	\$636,351.00	\$636,351.00	\$636,351.00	\$0.00	14
417	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	\$0.00	\$698,404.00	\$698,404.00	\$0.00	\$698,404.00	14
418	Excel Operations Expenses	0000	5184	\$0.00	\$729,096.00	\$729,096.00	\$16,200.00	\$712,896.00	14
419	CTEC - Career and Technical Education Center Operations Budget	0000	5185	\$0.00	\$589,952.00	\$589,952.00	\$520,639.00	\$69,313.00	14
420	Venture II - Operations Budget	0000	5191	\$0.00	\$546,880.00	\$546,880.00	\$23,000.00	\$523,880.00	14
421	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
422	Business Services	0000	5200	\$0.00	\$852,569.00	\$852,569.00	\$852,569.00	\$0.00	14
423	Indirect	0000	5201	\$0.00	\$0.00	\$0.00	-\$18,592,159.00	\$18,592,159.00	14
424	Legal - COE - County Office of Education	0000	5203	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	14
425	Technology/Administration Budget	0000	5205	\$0.00	\$3,160,220.00	\$3,160,220.00	\$3,160,220.00	\$0.00	14

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
426	Personnel External Services	0000	5300	\$0.00	\$280,363.00	\$280,363.00	\$280,363.00	\$0.00	14
427	Credentialing Services	0000	5310	\$0.00	\$33,536.00	\$33,536.00	\$33,536.00	\$0.00	14
428	Fingerprinting	0000	5315	\$0.00	\$116,867.00	\$116,867.00	\$116,867.00	\$0.00	14
429	Recruitment and Retention	0000	5317	\$0.00	\$93,225.00	\$93,225.00	\$93,225.00	\$0.00	14
430	Teacher Recruitment	0000	5321	\$0.00	\$56,339.00	\$56,339.00	\$56,339.00	\$0.00	14
431	SJCOE - San Joaquin County Office of Education ID Badges	0000	5322	\$0.00	\$9,700.00	\$9,700.00	\$9,700.00	\$0.00	14
432	DEIA - Diversity, Equity, Inclusion and Access	0000	5401	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
433	Instructional Leadership	0000	5402	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
434	Workforce Development	0000	5403	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
435	Employee Engagement	0000	5404	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14
436	Exemplary Support and Services	0000	5405	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	14

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437	Maintenance and Operations	0000	5700	\$0.00	\$1,253,732.00	\$1,253,732.00	\$1,253,732.00	\$0.00	14
438	Routine Maintenance and Repair Requirement	0000	5701	\$0.00	-\$2,766,639.00	-\$2,766,639.00	-\$2,766,639.00	\$0.00	14
439	Postage	0000	5704	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	14
440	Property and Liability Losses	0000	5705	\$0.00	\$239,330.00	\$239,330.00	\$239,330.00	\$0.00	14
441	Deferred Maintenance	0000	5710	\$0.00	-\$438,690.00	-\$438,690.00	\$0.00	-\$438,690.00	14
442	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	14
443	Risk Management	0000	5720	\$0.00	\$26,700.00	\$26,700.00	\$26,700.00	\$0.00	14
444	Workers' Compensation	0000	5721	\$0.00	\$7,700.00	\$7,700.00	\$7,700.00	\$0.00	14
445	Curriculum Services	0000	6050	\$0.00	\$46,956.00	\$46,956.00	\$46,956.00	\$0.00	14
446	Early Childhood	0000	6220	\$0.00	\$19,829.00	\$19,829.00	\$19,829.00	\$0.00	14
447	Academic Decathlon	0000	7120	\$0.00	\$32,008.00	\$32,008.00	\$32,008.00	\$0.00	14

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
448	Spelling Bee	0000	7140	\$0.00	\$2,753.00	\$2,753.00	\$2,753.00	\$0.00	14
449	Administration Student Events Projects	0000	7141	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	14
450	Science Fair	0000	7200	\$0.00	\$7,368.00	\$7,368.00	\$7,368.00	\$0.00	14
451	Science Olympiad	0000	7210	\$0.00	\$32,896.00	\$32,896.00	\$32,896.00	\$0.00	14
452	Countywide Music Coordination	0000	7260	\$0.00	\$171,099.00	\$171,099.00	\$171,099.00	\$0.00	14
453	Mock Trial	0000	7400	\$0.00	\$31,714.00	\$31,714.00	\$31,714.00	\$0.00	14
454	Public Information Officer	0000	7610	\$0.00	\$1,066,112.00	\$1,066,112.00	\$1,066,112.00	\$0.00	14
455	Governmental Relations, Charter Schools, and Community Partnerships	0000	7615	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	14
456	EESD Unfunded	0000	7798	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	14
Total by Ending Balance Line				\$20,135,832.53	\$18,884,114.00	\$39,019,946.53	\$10,145,968.00	\$28,873,978.53	14
Total by Fund				\$204,673,243.20	\$274,285,750.00	\$478,958,993.20	\$285,813,604.00	\$193,145,389.20	14
457	Economic Uncertainties - Fund 02	9010	0000	\$0.00	-\$15,194.00	-\$15,194.00	\$0.00	-\$15,194.00	20

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458	Teacher Residency Expansion Grant - Fund 02	9010	5980	\$0.00	\$466,207.00	\$466,207.00	\$466,207.00	\$0.00	20
459	TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02	9010	5982	\$0.00	\$41,941.00	\$41,941.00	\$41,941.00	\$0.00	20
460	TCSJ Alumni Outreach - Fund 02	9010	6000	\$1,007.16	\$0.00	\$1,007.16	\$0.00	\$1,007.16	20
461	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,541,072.37	\$8,864,701.00	\$13,405,773.37	\$9,539,144.00	\$3,866,629.37	20
Total by Ending Balance Line				\$4,542,079.53	\$9,357,655.00	\$13,899,734.53	\$10,047,292.00	\$3,852,442.53	20
462	Economic Uncertainties - Fund 02	0000	0000	\$189,085.94	\$15,194.00	\$204,279.94	\$0.00	\$204,279.94	21A
463	TCSJ - Teachers College of San Joaquin Teacher Residency Capacity Grant - Fund 02	0000	5976	\$0.00	\$166,667.00	\$166,667.00	\$166,667.00	\$0.00	21
Total by Ending Balance Line				\$189,085.94	\$181,861.00	\$370,946.94	\$166,667.00	\$204,279.94	21
Total by Fund				\$4,731,165.47	\$9,539,516.00	\$14,270,681.47	\$10,213,959.00	\$4,056,722.47	21
464	VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09	0000	3548	\$0.00	\$10,508.00	\$10,508.00	\$391,859.00	-\$381,351.00	26
465	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$6,899,045.88	\$23,298,511.00	\$30,197,556.88	\$26,055,869.00	\$4,141,687.88	26
466	VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09	0000	3802	\$0.00	\$25,000.00	\$25,000.00	\$78,893.00	-\$53,893.00	26

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467	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$374,345.00	-\$374,345.00	26
468	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	\$0.00	\$219,300.00	\$219,300.00	\$219,300.00	\$0.00	26
469	VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09	0000	7906	\$41,386.25	\$0.00	\$41,386.25	\$3,728.00	\$37,658.25	26
470	one.Charter - Fund 09	0000	8100	\$8,804,597.61	\$17,145,365.00	\$25,949,962.61	\$19,896,788.00	\$6,053,174.61	26
471	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$3,478,263.00	\$3,478,263.00	\$3,478,263.00	\$0.00	26
472	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	\$538,596.96	\$363,008.00	\$901,604.96	\$616,673.00	\$284,931.96	26
473	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	\$422,223.82	\$233,647.00	\$655,870.82	\$198,158.00	\$457,712.82	26
474	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	\$0.00	\$3,488,517.00	\$3,488,517.00	\$3,488,517.00	\$0.00	26
475	one.Charter - Education Protection Account - Fund 09	1400	8100	\$0.00	\$2,409,200.00	\$2,409,200.00	\$2,409,200.00	\$0.00	26
476	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	\$0.00	\$422,807.00	\$422,807.00	\$422,807.00	\$0.00	26
477	one.Charter - ESSA - Every Student Succeed Act - CSI Comprehensive Support and Improvement - Fund 09	3182	8118	\$0.00	\$174,382.00	\$174,382.00	\$174,382.00	\$0.00	26

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478	Bipartisan Safer Communities Act - Stronger Connections Grant - Fund 09	4129	8134	\$0.00	\$691,999.00	\$691,999.00	\$691,999.00	\$0.00	26
479	VAFS - Venture Academy Family of Schools - Universal Pre-Kindergarten Planning & Implementation Grant (UPK Grant) - Fund 09	6053	3887	\$0.00	\$39,919.00	\$39,919.00	\$39,919.00	\$0.00	26
480	one.Charter Literacy Coaches and Reading Specialist - Fund 09	6211	8133	\$450,000.00	\$0.00	\$450,000.00	\$180,000.00	\$270,000.00	26
481	VAFS - Venture Academy Family of Schools - Educator Effectiveness - Fund 09	6266	3858	\$297,312.00	\$0.00	\$297,312.00	\$297,312.00	\$0.00	26
482	one.Charter - Educator Effectiveness - Fund 09	6266	8114	\$9,412.77	\$0.00	\$9,412.77	\$9,212.00	\$200.77	26
483	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	\$278,617.94	\$162,117.00	\$440,734.94	\$416,377.00	\$24,357.94	26
484	one.Charter - Lottery Restricted - Fund 09	6300	8106	\$252,041.74	\$103,923.00	\$355,964.74	\$92,873.00	\$263,091.74	26
485	VAFS - Venture Academy Family of Schools Mental Health Services - Fund 09	6546	3816	\$70,481.06	\$146,021.00	\$216,502.06	\$73,664.00	\$142,838.06	26
486	one.Charter - Mental Health Related Services - Fund 09	6546	8135	\$57,428.00	\$98,442.00	\$155,870.00	\$42,287.00	\$113,583.00	26
487	VAFS- Venture Academy Family of Schools Arts, Music and Instructional Materials Discretionary Block Grant - Fund 09	6762	3881	\$1,143,918.00	\$0.00	\$1,143,918.00	\$1,143,918.00	\$0.00	26
488	one.Charter Arts, Music and Instructional Materials Block Grant - Fund 09	6762	8131	\$447,910.00	\$0.00	\$447,910.00	\$0.00	\$447,910.00	26

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489	Proposition 28- Arts and Music in Schools - Fund 09	6770	3889	\$265,034.00	\$0.00	\$265,034.00	\$0.00	\$265,034.00	26
490	one.Charter Prop 28 Arts and Music in Schools - Fund 09	6770	8189	\$143,443.00	\$0.00	\$143,443.00	\$0.00	\$143,443.00	26
491	VAFS - Venture Academy Family of Schools - A-G Access / Success - Fund 09	7412	3879	\$159,363.00	\$0.00	\$159,363.00	\$159,363.00	\$0.00	26
492	VAFS - Venture Academy Family of Schools - A-G Learning Loss Mitigation - Fund 09	7413	3880	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$0.00	26
493	one.Charter - ELO - Expanded Learning Opportunity Paraprofessionals - Fund 09	7426	8121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	26
494	VAFS- Venture Academy Family of Schools Learning Recovery Emergency Block Grant - Fund 09	7435	3882	\$2,336,809.00	\$0.00	\$2,336,809.00	\$2,336,809.00	\$0.00	26
495	one.Charter Learning Recovery Emergency Block Grant - Fund 09	7435	8132	\$1,160,253.00	\$0.00	\$1,160,253.00	\$222,000.00	\$938,253.00	26
496	STRS - State Teachers Retirement System On Behalf - Fund 09	7690	0099	\$0.00	\$1,129,841.00	\$1,129,841.00	\$1,129,841.00	\$0.00	26
497	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
498	one. Charter - Ethnic Studies - Fund 09	7810	8130	\$17,206.00	\$0.00	\$17,206.00	\$17,206.00	\$0.00	26
499	VAFS - Venture Academy Family of Schools - Venture Bus - Fund 09	9010	3844	\$25,570.37	\$0.00	\$25,570.37	\$17,015.00	\$8,555.37	26

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500	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
501	SBHIP - Student Behavioral Health Incentive Program - Fund 09	9010	3888	\$0.00	\$1,151,354.00	\$1,151,354.00	\$1,151,354.00	\$0.00	26
Total by Ending Balance Line				\$23,919,043.40	\$54,833,974.00	\$78,753,017.40	\$65,970,174.00	\$12,782,843.40	26
Total by Fund				\$23,919,043.40	\$54,833,974.00	\$78,753,017.40	\$65,970,174.00	\$12,782,843.40	26
502	Special Education - Preschool Local Entitlements Pass Thru - Fund 10	3320	0000	\$0.00	\$16,535,300.00	\$16,535,300.00	\$16,535,300.00	\$0.00	27
503	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$318,593.00	\$318,593.00	\$318,593.00	\$0.00	27
504	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
505	Special Education - Personnel Development - Pass Thru - Fund 10	6535	0000	\$0.00	\$59,683,360.00	\$59,683,360.00	\$59,683,360.00	\$0.00	27
Total by Ending Balance Line				\$0.00	\$76,561,787.00	\$76,561,787.00	\$76,561,787.00	\$0.00	27
Total by Fund				\$0.00	\$76,561,787.00	\$76,561,787.00	\$76,561,787.00	\$0.00	27
506	AEBG - Adult Education Block Grant - Fund 11	6391	3085	\$0.00	\$68,691.00	\$68,691.00	\$68,691.00	\$0.00	28
507	STRS - State Teachers Retirement System On Behalf - Fund 11	7690	0099	\$0.00	\$18,472.00	\$18,472.00	\$18,472.00	\$0.00	28
508	Adults in Corrections - GED - General Education Diploma - Fund 11	9010	3013	\$0.00	\$656,275.00	\$656,275.00	\$656,275.00	\$0.00	28

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
Total by Ending Balance Line				\$0.00	\$743,438.00	\$743,438.00	\$743,438.00	\$0.00	28
Total by Fund				\$0.00	\$743,438.00	\$743,438.00	\$743,438.00	\$0.00	28
509	MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	\$48,317.46	\$0.00	\$48,317.46	\$0.00	\$48,317.46	29
510	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
511	QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12	5035	6165	\$0.00	\$872,443.00	\$872,443.00	\$872,443.00	\$0.00	29
512	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	5035	7769	\$0.00	\$367,426.00	\$367,426.00	\$367,426.00	\$0.00	29
513	CLPC - Child Care and Development Local Planning Grant - Fund 12	5055	6210	\$0.00	\$120,862.00	\$120,862.00	\$120,862.00	\$0.00	29
514	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
515	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	\$32,108.00	\$0.00	\$32,108.00	\$0.00	\$32,108.00	29
516	ARPA - American Recovery Plan Act Stipend CSPP - California State Preschool Program - Fund 12	5059	7735	\$216,129.33	\$0.00	\$216,129.33	\$216,129.00	\$0.33	29
517	Child Development ARP - American Rescue Plan CSPP California State Preschool Program Rate Supplements - Fund 12	5066	7736	\$73,373.26	\$0.00	\$73,373.26	\$73,373.00	\$0.26	29
518	CCTR - General Child Care - Federal Funding Part 3 CCDF - Center Child Care and Development - Fund 12	5160	7734	\$0.00	\$243,692.00	\$243,692.00	\$243,692.00	\$0.00	29

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
519	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$24,625,565.00	\$24,625,565.00	\$24,625,565.00	\$0.00	29
520	Head Start Training and Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$250,554.00	\$250,554.00	\$250,554.00	\$0.00	29
521	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$16,370,237.00	\$16,370,237.00	\$16,370,237.00	\$0.00	29
522	Head Start Training and Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$164,714.00	\$164,714.00	\$164,714.00	\$0.00	29
523	Head Start Startup Even Years - Fund 12	5210	6961	\$0.00	\$5,420,723.00	\$5,420,723.00	\$5,420,723.00	\$0.00	29
524	Early Head Start Training and Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$59,823.00	\$59,823.00	\$59,823.00	\$0.00	29
525	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$2,967,670.00	\$2,967,670.00	\$2,967,670.00	\$0.00	29
526	Early Head Start Training and Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$37,703.00	\$37,703.00	\$37,703.00	\$0.00	29
527	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$1,953,550.00	\$1,953,550.00	\$1,953,550.00	\$0.00	29
528	CBCAP - Community Based Child Abuse/Prevention - Fund 12	5810	6227	\$0.00	\$67,323.00	\$67,323.00	\$67,323.00	\$0.00	29
529	CCTR - General Child Care State Funding part 4 - Fund 12	6040	7743	\$0.00	\$13,263.00	\$13,263.00	\$13,263.00	\$0.00	29

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
530	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
531	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
532	Early Education Teacher Development - EETD Universal Pre-Kindergarten - UPK Planning and Implementation Grant - Fund 12	6054	7773	\$0.00	\$1,594,168.00	\$1,594,168.00	\$1,594,168.00	\$0.00	29
533	Child Development - Universal Pre-Kindergarten Planning and Implementation - Fund 12	6057	7772	\$1,239,935.50	\$0.00	\$1,239,935.50	\$182,188.00	\$1,057,747.50	29
534	Universal Pre-Kindergarten Mixed Delivery Planning Grant- UPK - Fund 12	6102	7774	\$0.00	\$322,003.00	\$322,003.00	\$322,003.00	\$0.00	29
535	Universal PreKindergarten Mixed Delivery Planning Grant- UPK- ROUND 2 - Fund 12	6102	7775	\$0.00	\$117,091.00	\$117,091.00	\$117,091.00	\$0.00	29
536	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
537	Child Development - CSPP - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$11,081,115.00	\$11,081,115.00	\$11,081,115.00	\$0.00	29
538	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
539	Child Development - CSPP - California State Preschool Program QRIS - Quality Rating and Improvement System - Fund 12	6127	6204	\$0.00	\$1,292,550.00	\$1,292,550.00	\$1,292,550.00	\$0.00	29
540	IEEEP - Inclusive Early Education Expansion Program - Fund 12	6128	7768	\$0.00	\$246,001.00	\$246,001.00	\$246,001.00	\$0.00	29

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
541	California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12	6130	7801	\$1,040,430.95	\$0.00	\$1,040,430.95	\$0.00	\$1,040,430.95	29
542	California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12	6130	7802	\$1,725,322.58	\$0.00	\$1,725,322.58	\$0.00	\$1,725,322.58	29
543	CCTR - General Child Care State Funding SB140 Cost of Care Allocation - Fund 12	6160	7741	\$0.00	\$192,314.00	\$192,314.00	\$192,314.00	\$0.00	29
544	STRS - State Teachers Retirement System On Behalf - Fund 12	7690	0099	\$0.00	\$178,878.00	\$178,878.00	\$178,878.00	\$0.00	29
545	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
546	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$130,617.00	\$130,617.00	\$130,617.00	\$0.00	29
547	CSPP - California State Preschool Program SB140 Fund 12	7810	7765	\$419,356.00	\$459,578.00	\$878,934.00	\$459,578.00	\$419,356.00	29
548	ELLI - Early Language and Literacy Instruction - Fund 12	9010	6208	\$0.00	\$1,495.00	\$1,495.00	\$1,495.00	\$0.00	29
549	LPC - Local Planning Commission -Training Modules Project - Fund 12	9010	6214	\$0.00	\$2,249.00	\$2,249.00	\$2,249.00	\$0.00	29
550	Early Childhood - Fund 12	9010	6220	\$0.00	\$19,829.00	\$19,829.00	\$19,829.00	\$0.00	29
551	Early Childhood Education -Special Events - Fund 12	9010	6222	\$47,746.94	\$0.00	\$47,746.94	\$100.00	\$47,646.94	29

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
552	Kidsplate Children's Commission - Fund 12	9010	6226	\$113,335.54	\$40,485.00	\$153,820.54	\$40,485.00	\$113,335.54	29
553	Early Education Training Events - Fund 12	9010	6229	\$5,430.70	\$7,250.00	\$12,680.70	\$9,441.00	\$3,239.70	29
554	Children in Need - Fund 12	9010	6240	\$0.00	\$61,886.00	\$61,886.00	\$61,886.00	\$0.00	29
555	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
556	CPIN - California Preschool Instructional Network Workshops - Fund 12	9010	7281	\$78,224.44	\$30,000.00	\$108,224.44	\$24,971.00	\$83,253.44	29
557	EESD Unfunded - Fund 12	9010	7798	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	29
558	HSA - Health Services Agency Community Base Child Abuse Prevention ARP - American Rescue Plan - Fund 12	9012	6228	\$0.00	\$281,130.00	\$281,130.00	\$281,130.00	\$0.00	29
559	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
560	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	\$0.00	\$178,300.00	\$178,300.00	\$178,300.00	\$0.00	29
561	Child Care - Fund 12	9012	7799	\$0.00	\$444,896.00	\$444,896.00	\$444,896.00	\$0.00	29
Total by Ending Balance Line				\$5,094,672.16	\$78,503,968.00	\$83,598,640.16	\$78,972,920.00	\$4,625,720.16	29
Total by Fund				\$5,094,672.16	\$78,503,968.00	\$83,598,640.16	\$78,972,920.00	\$4,625,720.16	29

ENDING BALANCE ANALYSIS DETAIL
2024-2025 FIRST INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Unaudited Beginning Balance 7/1/24	Column E First Interim Revenue	Column F First Interim Total Resources	Column G First Interim Expenditures	Column H First Interim Est. Ending Bal 6/30/25	Column I Ending Bal Line #
562	McFall Elementary Modification - Fund 35	7786	5970	\$808,131.92	\$31,764.00	\$839,895.92	\$680,863.00	\$159,032.92	30
563	McFall Elementary New Construction - Fund 35	7786	5971	\$1,277,798.50	\$47,602.00	\$1,325,400.50	\$1,094,459.00	\$230,941.50	30
Total by Ending Balance Line				\$2,085,930.42	\$79,366.00	\$2,165,296.42	\$1,775,322.00	\$389,974.42	30
Total by Fund				\$2,085,930.42	\$79,366.00	\$2,165,296.42	\$1,775,322.00	\$389,974.42	30
564	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
565	Special Insurance Property and Liability - Fund 67	9010	5000	\$626,257.40	\$10,416.00	\$636,673.40	\$0.00	\$636,673.40	31
566	Special Insurance Fund - Fund 67	9011	5016	\$4,120,437.86	\$3,094,674.00	\$7,215,111.86	\$1,000,600.00	\$6,214,511.86	31
Total by Ending Balance Line				\$4,811,642.56	\$3,105,090.00	\$7,916,732.56	\$1,000,600.00	\$6,916,132.56	31
Total by Fund				\$4,811,642.56	\$3,105,090.00	\$7,916,732.56	\$1,000,600.00	\$6,916,132.56	31
567	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$14,678,502.60	\$0.00	\$14,678,502.60	\$0.00	\$14,678,502.60	32
Total by Ending Balance Line				\$14,678,502.60	\$0.00	\$14,678,502.60	\$0.00	\$14,678,502.60	32
Total by Fund				\$14,678,502.60	\$0.00	\$14,678,502.60	\$0.00	\$14,678,502.60	32
Grand Total All Funds				\$259,994,199.81	\$497,652,889.00	\$757,647,088.81	\$521,051,804.00	\$236,595,284.81	

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 - West High Tracy	4124	6380	\$54,855.00	\$54,855.00
Adults In Corrections - Lottery Restricted Transfer	6300	4102	\$494.00	\$0.00
AmeriCorps Carryover	9012	6269	(\$3,755.00)	(\$3,755.00)
Antibias Education Grant Program	6318	5092	\$100,000.00	\$140,303.00
Apprenticeship	0000	4205	\$54,265.00	\$599,262.00
ARP I - American Recovery Plan - Homeless Program	5632	3939	\$402.00	\$402.00
Artists in Schools	9010	7248	\$0.00	\$75,830.00
Assessment Administration	9010	6069	(\$13,657.00)	(\$679.00)
Business Special Needs	0000	5207	\$100,000.00	\$20,459.00
CA Community Schools Partnership Program (CCSPP) Implementation Cohort 3	6332	6409	\$600,000.00	\$600,000.00
CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	\$13,584.00	\$13,584.00
CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	\$24,882.00	\$24,882.00
CalHOPE - California Help Outreach Possibilities Empowerment Mindful and Wellbeing	9010	6398	(\$268,916.00)	(\$152,646.00)
California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	\$1,775.00	\$1,775.00
California Arts Council	9010	7145	\$16,933.00	\$16,933.00
California Regional Environmental Education CREEC 24/25	7135	7167	\$120,000.00	\$120,000.00
California Serves	7810	6120	\$13,709.00	\$13,709.00
California Youth Behavioral Health Initiative (CYBHI)	9010	6312	\$9,197,254.00	\$9,197,254.00
CalRecycle - E-Waste Carryover	7810	6251	(\$53,673.00)	(\$53,673.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
CalRecycle - Oil Carryover	7810	6253	\$5,914.00	\$5,914.00
CalRecycle - Tire Carryover	7810	6252	\$7,682.00	\$7,682.00
CalRecycle SB1013 (LCC1)	7810	6279	\$18.00	\$18.00
CalRecycle- BCRF Beverage Container Recycling Fund Carryover	7810	6254	(\$102,496.00)	(\$102,496.00)
Cannabis Prevention	9010	6315	\$205,380.00	\$205,380.00
CCIL - California Coalition for Inclusive Learning	9010	6407	\$355.00	\$355.00
CCSPP - California Community Schools Partnership Program Coordination Grant 23-25	6333	6406	(\$360,000.00)	\$0.00
CDPH - California Department of Public Health Youth Suicide Reporting and Crisis Response Pilot Program	7810	6318	(\$618,458.00)	(\$618,458.00)
Classified School Employee Teacher Credentialing Program	9010	5318	\$143,962.00	\$143,962.00
CMD - Corpsmember Development	7810	5288	\$24,000.00	\$24,000.00
Code Camp	9010	5056	(\$22,340.00)	(\$22,340.00)
CodeStack	9010	5025	\$1,225,208.00	\$1,009,028.00
COE - County Office of Education Foundation Administration	9010	7430	\$2,500.00	\$2,500.00
COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval	3183	6390	\$259.00	\$259.00
COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	\$4,000.00	\$4,000.00
COE - County Office of Education - Foundation Award Math Olympiad	9010	7466	\$1,000.00	\$1,000.00
COE - County Office of Education - Foundation Award Mock Trial	9010	7431	\$6,000.00	\$6,000.00
COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed	9010	7468	\$12,000.00	\$12,000.00
COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	\$2,450.00	\$2,450.00

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 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 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	(\$113,944.00)	\$9,556.00
COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$44,574.00	\$44,574.00
COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation	3183	6404	(\$13,935.00)	(\$13,935.00)
COE - County Office of Education Foundation Award Families in Transition	9010	7474	\$10,000.00	\$10,000.00
COE - County Office of Education Foundation Award STEM Science, Technology, Engineering and Mathematics Durham Ferry Outdoor Education Center	9010	7470	\$3,000.00	\$3,000.00
COE - County Office of Education Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration	9010	7475	\$9,520.00	\$9,520.00
COE - County Office of Education Foundation Award Youth Artist Showcase Competition	9010	7476	\$4,250.00	\$4,250.00
COE Foundation Award - Esports	9010	7477	\$4,375.00	\$4,375.00
Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$3,419.00
Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$14,000.00	\$11,412.00
Community Discovery Youth ChalleNge - National Guard	0240	3927	\$0.00	\$106,410.00
Community Schools - CTE - Career Technical Education	0240	3021	\$0.00	(\$68,701.00)
Community Schools - Human Resources Department	0240	3920	\$0.00	\$809.00
Community Schools - Instructional Administration	0240	3600	\$0.00	(\$90,843.00)
Community Schools - Instructional Program	0240	3020	\$979,930.00	\$1,276,019.00
Community Schools - one.Resource	0240	3110	\$0.00	\$8,106.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Community Schools - Probation Services	0240	3190	\$0.00	\$137,501.00
Community Schools - School Administration	0240	3610	\$0.00	(\$419,711.00)
Community Schools - Student Services Department	0240	3922	\$0.00	(\$105,158.00)
Community Schools - Summer School	0240	3100	\$0.00	(\$115,112.00)
Community Schools - Technology Department	0240	3923	\$0.00	\$21,791.00
Continuous Improvement and Support	9010	6386	\$0.00	\$541,026.00
Contracted Nursing Services	9010	6352	(\$191,947.00)	\$11,032.00
COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	\$0.00	\$132,962.00
COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	\$0.00	\$63,950.00
COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	(\$14,634.00)	\$1,588.00
COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	\$8,387.00	\$8,387.00
COSP - County Operated Schools and Programs - Child Nutrition Food Service	5310	3690	\$16,318.00	\$16,318.00
COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	\$10,938.00	\$10,938.00
COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	\$0.00	\$54,559.00
COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	\$9,121.00	\$9,121.00
COSP - County Operated Schools and Programs Ethnic Studies Block Grant	7810	3445	\$0.00	\$5,860.00
COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	(\$3,222.00)	(\$3,222.00)
COSP - County Operated Schools and Programs- California Apprenticeship Initiative Grant	9010	3498	(\$228.00)	(\$228.00)
COSP - County Operated Schools and Programs- Kitchen Infrastructure and Training 2022-23	7032	3699	\$0.00	\$108,408.00

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- Title I Part A Basic Grant	3010	3349	\$7,921.00	\$7,921.00
COSP - County Operated Schools and Programs- Title I Part D Delinquent/Neglected	3025	3350	\$18,105.00	\$18,105.00
COSP - County Operated Schools and Programs- Title I Low Income/Neglected	3010	3351	\$1,918.00	\$1,918.00
COSP Mental Health Services, Plan B	3327	3220	(\$14,587.00)	(\$14,587.00)
COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20	3182	3359	\$4,159.00	\$4,159.00
Countywide Music Coordination	0000	7260	\$16,217.00	\$16,217.00
Court/Camps - Human Resources Department	0240	3920	\$0.00	\$308.00
Court/Camps - Instructional Administration	0240	3600	\$0.00	\$2,221.00
Court/Camps - Instructional Program	0240	3010	(\$302,798.00)	(\$407,383.00)
Court/Camps - School Administration	0240	3610	\$0.00	\$24,212.00
Court/Camps - Student Services Department	0240	3922	\$0.00	(\$274.00)
Court/Camps - Technology Department	0240	3923	\$0.00	\$78,118.00
Court/Community Schools - Lottery Restricted	6300	3006	(\$3,583.00)	\$0.00
CSESAP - Classified School Employee Summer Assistance Program	0000	5212	(\$135,616.00)	(\$135,616.00)
CSESAP - Classified School Employee Summer Assistance Program	7415	5212	\$12,596.00	\$12,596.00
CTE - Career Technical Education - Expansion	9010	4212	\$0.00	\$21,912.00
CTEIG - Career Technical Education Incentive Grant	6387	6595	\$77,478.00	\$77,478.00
DOL 9 - Department of Labor - YouthBuild of San Joaquin	5810	6271	\$4,320.00	\$4,320.00
Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	(\$47,107.00)	(\$47,107.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Early Literacy Community of Practice	0000	5061	\$125,000.00	\$125,000.00
Economic Uncertainties	0000	0000	(\$574,050.00)	\$0.00
Economic Uncertainties	0000	0000	\$574,050.00	\$0.00
Economic Uncertainties - Fund 02	9010	0000	\$8,896.00	\$0.00
Economic Uncertainties - Fund 02	0000	0000	(\$8,896.00)	\$0.00
ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$0.00	\$135,712.00
Edge Workforce Backbone Project Codestack Academy Scholarships	9010	5029	(\$32,868.00)	(\$32,868.00)
Education Services - Main	0000	6800	(\$1,635.00)	(\$1,635.00)
Education Services - Mathematics	0000	6845	\$78,832.00	\$78,832.00
Education Services - Multilingual	0000	6850	(\$33,031.00)	(\$33,031.00)
Education Services - Science	0000	6810	(\$27,475.00)	(\$27,475.00)
Education Services - State/Federal Programs	0000	6820	\$5,710.00	\$5,710.00
EESD Unfunded	0000	7798	\$75,000.00	\$75,000.00
ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	(\$37,526.00)	(\$266,647.00)
English Learner Roadmap Power in Collaboration Across California (EPICC)	9010	6121	\$96,003.00	\$96,003.00
Equity Multiplier - Community	7399	3018	\$0.00	(\$106,385.00)
Equity Multiplier - Court	7399	3019	\$0.00	(\$57,539.00)
Equity Training	0000	5093	\$29,836.00	\$29,836.00
ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education	9012	6396	\$1,170.00	\$1,170.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
ESSER III - Elementary and Secondary School Emergency Relief III - Round 2 Summer Program	3225	6328	\$70,823.00	\$70,823.00
ESSER III - Elementary and Secondary School Emergency Relief III Summer Grant Program	3225	6327	(\$673,837.00)	(\$673,837.00)
ESSER III Summer R-1	3225	6314	\$604,006.00	\$604,006.00
ETW - The Education Trust West	9010	7195	\$24,077.00	(\$19,942.00)
Every Student Succeeds Act (ESSA) COE - Development & Implementation	3183	6410	\$13,568.00	\$13,568.00
EWIG 2 - Educator Workforce Investment Grant 2023 for Computer Science	9010	7237	\$26,842.00	\$26,842.00
Fab Lab	0000	7109	(\$80,798.00)	(\$80,798.00)
Federal Building - Court/Community Schools	0000	5193	\$438.00	\$438.00
Fingerprinting	0000	5315	\$10,683.00	\$10,683.00
GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	\$31,821.00	\$31,821.00
GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	\$580,949.00	\$580,949.00
GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	\$146,637.00	\$146,637.00
Governmental Relations, Charter Schools, and Community Partnerships	0000	7615	\$50,000.00	\$50,000.00
GRASP-IT Extra	9010	7317	\$18,090.00	\$15,497.00
GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	(\$360,206.00)	(\$360,206.00)
HE TAC - Homeless Education Technical Assistance Center Mini Grant	9010	3941	\$6,535.00	\$6,535.00
Health / Physical Education	9010	7300	\$0.00	\$6,237.00
HSA - Human Services Agency - Construction Technology	9010	4200	\$358.00	\$358.00
HSA - Human Services Agency - Construction Technology GED - General Education Diploma	9010	4065	(\$947.00)	(\$947.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
HSA - Human Services Agency - Food Service Program	9010	4201	\$590.00	\$590.00
Indirect	0000	5201	\$0.00	(\$1,540,752.00)
Information Technology - Administration	0000	5218	\$3,982.00	\$3,982.00
Information Technology - Administration/Hardware	0000	5220	\$2,533.00	\$3,939.00
Information Technology - Administration/User Support	0000	5230	\$11,362.00	\$11,362.00
Information Technology - Core Support	0000	5216	\$21,651.00	\$21,651.00
JUUL/Altria Settlement	9010	6316	(\$186,463.00)	(\$10,942.00)
K-12 Workforce Pathway Coordinator Round 5	6388	4402	\$1.00	\$1.00
K-12 Workforce Pathway Coordinator Round 6	6388	4403	\$130,000.00	\$130,000.00
LCFF - Local Control Funding Formula	0000	0000	(\$1,451,006.00)	\$0.00
LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	\$0.00	\$2,760.00
Leadership Training	0000	5059	\$500,000.00	\$500,000.00
Learning Communities for School Success	7085	3458	(\$49,410.00)	(\$1,083.00)
Learning Recovery Emergency Block Grant (LREBG)	7435	3249	\$0.00	\$495,941.00
Legal - COE - County Office of Education	0000	5203	\$70,000.00	\$70,000.00
Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	\$286.00	\$0.00
Lottery Unrestricted - Technology Support	1100	5005	(\$6,929.00)	\$0.00
MAA - Medi-Cal Administrative Agency General Administration	0000	7900	(\$8,832.00)	\$0.00
MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	(\$2,771.00)	\$2,482.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
MAA #4 - Medi-Cal Administrative Agency Comprehensive Health	9010	7904	\$2,771.00	\$0.00
MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$8,832.00	\$8,832.00
Maintenance and Operations	0000	5700	\$50,149.00	\$50,149.00
Mathematics, Science and Computer Science Professional Learning Grant	7810	6053	\$37,500,000.00	(\$3,314,148.00)
Medi-Cal Comprehensive Health	9010	6511	\$0.00	(\$64,785.00)
MHSSA - Mental Health Student Services Act	7810	6359	(\$2,700.00)	(\$2,700.00)
Migrant Education - Administration	3060	6080	\$503,798.00	\$43,790.00
Migrant Education - Centralized Services	3060	6082	\$0.00	\$133,334.00
Migrant Education - Districts	3060	6035	\$0.00	\$2,797.00
Migrant Education - Districts	3061	6035	\$0.00	(\$109.00)
Migrant Education - Health	3060	6087	\$0.00	\$2,640.00
Migrant Education - Identification and Recruitment	3060	6086	\$0.00	\$25,287.00
Migrant Education - Linden	3060	6095	\$0.00	\$1,090.00
Migrant Education - Lodi	3060	6094	\$0.00	\$23,070.00
Migrant Education - Manteca	3060	6096	\$0.00	\$14,374.00
Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$203,739.00
Migrant Education - Out of School Youth	3060	6083	\$0.00	\$5,614.00
Migrant Education - Parent Participation	3060	6084	\$0.00	\$7,976.00
Migrant Education - School Readiness	3060	6085	\$0.00	\$16,107.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Migrant Education - Staff Development	3060	6092	\$0.00	\$240.00
Migrant Education - Stockton	3060	6093	\$0.00	\$23,740.00
Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	(\$757.00)
Migrant Education - Summer School Administration	3061	6080	(\$22,136.00)	(\$400.00)
Migrant Education - Summer School Linden	3061	6095	\$0.00	(\$494.00)
Migrant Education - Summer School Lodi	3061	6094	\$0.00	(\$596.00)
Migrant Education - Summer School Manteca	3061	6096	\$0.00	(\$281.00)
Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	(\$17,549.00)
Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	(\$176.00)
Migrant Education - Summer School Stockton	3061	6093	\$0.00	(\$1,774.00)
Miscellaneous Building Expenses	0000	5186	(\$15,000,000.00)	\$0.00
Miscellaneous Recycling Revenues	9010	5287	\$0.00	\$36,594.00
Miscellaneous Revenue	0000	5001	\$4,510,768.00	\$0.00
Miscellaneous Revenue - Charter Fees	0000	5002	\$351,657.00	\$0.00
MSCS - Mathematics, Science and Computer Science Local Support Team	9010	7162	(\$97,125.00)	\$0.00
MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3	9010	6394	\$647.00	\$647.00
MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3 Sub-grant	9010	6397	\$66.00	\$66.00
Natural Resources Fee for Service - Federal Contracts	5810	6268	\$38,803.00	\$38,803.00
Natural Resources Fee For Services	9010	6268	\$104,820.00	(\$260,005.00)

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
NBS -Nature-Based Solutions	7810	6285	\$1,782,267.00	\$1,782,267.00
Nelson Center Facilities - Operations Budget	0000	5152	\$73,021.00	\$73,021.00
NSF - National Science Foundation Story Quarter 2 Year 2	9012	7236	(\$17.00)	(\$17.00)
NSF - National Science Foundation YouthQuake Year 2	9012	7216	\$3,390.00	\$3,390.00
Parks California Career Pathways	9010	6245	\$150,000.00	\$150,000.00
PG&E - Pacific Gas and Electric AIF - Apprenticeship Innovation Funding	9010	4218	\$401,475.00	\$2,020,980.00
PGIM - Prudential Global Investment Management	9010	6256	\$0.00	\$2,191.00
Professional Learning & Support Special Needs	0000	6060	\$100,000.00	\$86,470.00
Program Implementation	0000	5241	(\$4,500,000.00)	\$382,390.00
Program Support	9010	5240	(\$113,566.00)	\$162,413.00
Property and Liability Losses	0000	5705	\$164,830.00	\$164,830.00
Public Information Officer	0000	7610	\$184,184.00	\$184,184.00
Raymus Foundation - Sky Mountain	9010	7201	\$17.00	\$17.00
Research and Grant Development	0000	5060	(\$5,559.00)	(\$5,559.00)
ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	\$0.00	\$5,169.00
Routine Maintenance and Repair Requirement	8150	5701	\$177,931.00	\$177,931.00
Routine Maintenance and Repair Requirement	0000	5701	(\$177,931.00)	(\$177,931.00)
Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$2,032,188.00	\$2,013,477.00
SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin	9010	6339	\$2,732,342.00	\$2,732,342.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Science Conference	0000	6144	\$2,500.00	\$2,500.00
SELPA - Mental Health Part B IDEA Average Daily Attendance (ADA) Allocation	6500	2327	\$1,274,406.00	\$1,274,406.00
SELPA - Special Education Local Planning Area Inservice Administration Budget	9010	2160	\$0.00	\$14,855.00
SELPA - Special Education Local Planning Area JLSJC - Junior League of San Joaquin County Life Skills Training	9010	2207	\$0.00	\$102.00
SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	\$0.00	\$84,216.00
SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$0.00	(\$101,999.00)
SELPA - Special Education Local Planning Area Program Specialist	6500	2070	\$0.00	\$240,994.00
SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	(\$10,542.00)	(\$10,542.00)
SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	\$0.00	\$33,301.00
SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$0.00	(\$4,929.00)
SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	(\$277,889.00)	\$12,092.00
SELPA-We Can Work (DOR)	9012	2208	\$376,320.00	\$376,320.00
Sierra Health Foundation	9010	6286	\$10,000.00	\$10,000.00
Sky Mountain Enhancement	0000	5173	\$359,811.00	(\$31,659.00)
Special Education	6500	1000	\$2,992,594.00	\$0.00
Special Education - Child Nutrition / Food Services	5310	1690	\$12,520.00	\$12,520.00
Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$416,647.00
Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA)	6500	1807	\$0.00	\$3,705.00
Special Education - Educator Effectiveness	6266	1459	\$0.00	\$89,558.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - ESSA - Every Student Succeeds Act, Title III English Learner Student Program 23/24, CARS Consolidated Application and Reporting System	4203	1371	\$1,449.00	\$1,449.00
Special Education - Federal Mental Health Average Daily Attendance (ADA) Allocation	3327	1329	\$63,438.00	\$63,438.00
Special Education - Infants	6510	1040	(\$265.00)	(\$265.00)
Special Education - Instructional Administration	6500	1600	\$0.00	\$760.00
Special Education - Lottery Restricted	6300	1026	\$12,222.00	\$51,451.00
Special Education - Lottery Unrestricted	1100	1025	\$7,419.00	\$0.00
Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	\$0.00	\$13,748.00
Special Education - Maintenance and Operations	6500	1700	\$0.00	\$9,016.00
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$8,105.00	\$0.00
Special Education - Mental Health Services	6500	1327	\$90,687.00	\$53,945.00
Special Education - One-Time Discretionary Funds	0000	1314	\$0.00	\$12,104.00
Special Education - Pupil Services	6500	1500	\$0.00	\$34,354.00
Special Education - Reserve Distribution to Districts	6500	1014	\$281,571.00	\$281,571.00
Special Education - School Administration	6500	1610	\$0.00	\$257,815.00
Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$2,293,961.00
Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	\$0.00	(\$19,959.00)
Special Education - State Mental Health	6546	1328	\$5,807.00	\$5,807.00
Special Education - Teacher Sign-on Bonus	0000	1806	\$246,811.00	\$246,811.00
Special Education - Transportation	0724	1650	\$58,830.00	\$58,830.00

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	\$18,247.00	\$18,247.00
STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	\$456.00	\$456.00
STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9012	7151	\$5,500.00	\$5,500.00
STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$2,005.00	\$0.00
Stockton Art Grant (SAG)	9010	7148	\$0.00	\$10,000.00
Strategic Arts Plan	9010	7149	\$8,000.00	\$8,000.00
Student Administrative Support Services	0000	5095	\$2,010.00	\$2,010.00
Student Events	9010	7135	(\$55,457.00)	(\$55,457.00)
Student Programs & Services Special Needs	0000	5091	\$100,000.00	\$20,000.00
Student Support and Enrichment Block Grant	6018	3466	\$0.00	\$11,556.00
Superintendent and Board	0000	5010	\$129,538.00	\$129,538.00
TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02	9010	5982	\$24,962.00	\$24,962.00
TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$7,353.00	\$7,353.00
Teacher Residency Expansion Grant - Fund 02	9010	5980	\$66,197.00	\$66,197.00
Teachers College of San Joaquin - Fund 02	9010	6006	\$125,764.00	(\$66,299.00)
Technology/Administration Budget	0000	5205	\$11,891.00	\$11,891.00
Title II Part A - Improving Teacher Quality	4035	6161	(\$17,461.00)	(\$17,461.00)
Title III ESSA - Every Student Succeeds Act Technical Assistance	4204	6116	\$5,640.00	\$5,640.00
Transworld Plant Development	0000	5067	\$0.00	\$76,219.00

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	\$156,833.00	\$156,833.00
TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	(\$4,004.00)	(\$4,004.00)
TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	\$12,535.00	\$12,535.00
TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	\$17,155.00	\$17,155.00
VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	\$0.00	\$39,000.00
VAFS - Venture Academy Family of Schools Special Projects	0000	3822	\$0.00	\$310,200.00
Vehicle Maintenance	0000	5702	\$0.00	\$380,000.00
Venture II Building Expenses	0000	5175	\$0.00	\$12,100.00
Venture Soccer Field	0000	5131	\$0.00	\$306,760.00
Walter S. Johnson Foundation	9010	6265	\$80,817.00	\$2,335.00
WE WILL! Apprenticeships Reaching Career Horizons (ARCH)	9010	4219	\$204,437.00	\$204,437.00
WE WILL! Healthcare and Education Workbase Learning Continuum	9010	4220	\$228,260.00	\$228,260.00
WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$12,657.00	\$12,657.00
WEC - Wentworth Educational Center - Solar Panels	0000	5068	\$0.00	\$1.00
WEC - Wentworth Educational Center Building Expenses	0000	5140	\$10,000,000.00	\$0.00
Whale Tail	7810	7152	\$500.00	\$500.00
Wild Alumni Support	7810	5274	\$1,251.00	\$1,251.00
Williams Case Settlement	0385	7285	\$0.00	\$24,598.00
Women Together International Conference	9010	7138	\$13,657.00	\$13,657.00

ADOPTED BUDGET TO FIRST INTERIM FINANCIAL REPORT REVENUE & EXPENDITURE REVISIONS

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Youth Community Access Durham Ferry	7135	7240	\$247,414.00	\$247,414.00
Youth Workforce Program Services	9010	5275	\$170,650.00	\$170,650.00
YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement	9010	6277	\$3,584.00	\$3,584.00
Total Revisions			\$58,760,218.00	\$27,885,354.00

COURT/CAMPS ANALYSIS
2024-2025 FIRST INTERIM REPORT - COURT/CAMPS SCHOOLS RESOURCE 0240

REVENUES - Resource 0240			Type "C"		
			ADA		Revenue
Line #	Description				
1	Total Court/Camps ADA & Revenue		58.00		\$717,933.00
2	Contribution to COSP Special Education				\$0.00
3	Contribution to Print Shop				(\$5,900.00)
4	Total Estimated Revenue				\$712,033.00
5	Unaudited Beginning Balance 7/1/2024				\$0.00
6	Total Estimated Resources				\$712,033.00
EXPENDITURES - Resource 0240					
Line #	Description	Mgmt Codes			Expenditures
7	Instructional Program - Court/Camps	3010			\$1,194,910.00
8	Direct Charges from Community	3010			(\$1,462,367.00)
9	Instructional Administration	3600			\$46,278.00
10	School Administration	3610			\$425,384.00
11	Student Services Bldg.	3650			\$45,013.00
12	Human Resources Department	3920			\$5,189.00
13	Student Services	3922			\$203,792.00
14	Technology	3923			\$253,834.00
15	Total Court/Camps Expenditures				\$712,033.00
16	Total Estimated Resources				\$712,033.00
17	Less Estimated Expenditures				\$712,033.00
18	Estimated Ending Balance 6/30/2025				\$0.00

COMMUNITY SCHOOLS ANALYSIS
2024-2025 FIRST INTERIM REPORT- COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240

Line #		TYPE " C" ADA	TYPE "A & B & D" ADA		Revenue
1	Community Schools LCFF	812.00			\$16,745,123.00
2	<i>Sub-Total Community Schools LCFF</i>				<i>\$16,745,123.00</i>
3	one Charter LCFF				\$3,478,263.00
5	LCFF Contribution to Categorical Local Programs - Remedial Progs.				\$0.00
6	LCFF Contributions to Categorical Local Prog. - Deferred Maint.				\$114,688.00
7	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S				\$109,527.00
8	LCFF 2012/13 Hold Harmless Homeless				\$191,381.00
9	LCFF Community Schools				\$0.00
10	Total Community Schools LCFF				\$20,638,982.00
11	Community School Funding				\$20,638,982.00
12	EPA Entitlement				
13	Community School (A/B) & (D) LCFF Transfer from District		203.00		\$3,073,134.00
14	Transfer - one Charter LCFF				(\$3,478,263.00)
15	LCFF Contributions to Categorical Local Prog. - Deferred Maint.				(\$114,688.00)
16	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S				(\$109,527.00)
17	Sub-Total Community Schools LCFF				\$20,009,638.00
18	LCFF Contribution to COSP				\$0.00
19	LCFF Contribution to CTE				\$0.00
20	CTE Culinary Arts				\$21,000.00
21	Discovery ChalleNGe Academy				\$0.00
22	Community School Miscellaneous Revenue				\$20,000.00
23	Beacon (Mental Health Dollars)				\$125,000.00
24	Probation Revenue				\$504,769.00
25	Contribution to COSP Special Education				\$0.00
26	Contribution to Print Shop				(\$33,434.00)
27	Contribution to Food Service				(\$621,066.00)
28	Contribution to COSP Apprenticeship				(\$70,112.00)
29	Contribution to Federal Building				(\$485,881.00)
30	Contribution From Deferred Maint.				\$0.00
31	Contribution from Special Education				\$0.00
32	Deferred Maintenance				(\$140,381.00)
33	Prior Years Repayments				\$0.00
34	General Fund Contribution				\$0.00
35	COVID Mitigation Contribution				\$0.00
36	Total Estimated Revenue				\$19,329,533.00
37	Unaudited Beginning Balance 7/1/2024				\$4,765,434.81
38	Total Estimated Resources				\$24,094,967.81

EXPENDITURES - Resource 0240

Line #	Description	Mgmt Codes		Expenditures
1	Instructional Program - Community Schools	3020		\$10,370,494.00
2	Direct Charges to Court	3020		\$1,462,367.00
3	Interfund Transfer to Adult in Corrections	3020		\$0.00
4	Community COSP CTE <i>Goal 3800</i>	3021		\$422,317.00
5	Community COSP CTE <i>Goal 3500</i>	3021		\$51,216.00
6	COSP Mental Health Services	3022		\$954,059.00
7	Summer School	3100		\$209,185.00
8	Hourly Program	3101		\$0.00
9	one.Resource	3110		\$127,704.00
10	TLC Transitional Learning Center	3180		\$0.00
11	Probation Services	3190		\$1,060,000.00
12	Instructional Administration	3600		\$179,869.00
13	School Administration	3610		\$2,479,099.00
14	Student Services Building	3650		\$205,057.00
15	Human Resources Department	3920		\$13,829.00
16	Student Services	3922		\$1,875,182.00
17	Technology	3923		\$449,834.00
18	CTE Administration	3926		\$675,086.00
19	Discovery Youth ChalleNGe (National Guard)	3927		\$2,383,527.00
20	CTE Revenues	4001		\$0.00
21	Career Academy of Cosmetology (CAC)	4003		\$0.00
22	CTE Culinary Arts	4017		\$157,835.00
23	Total Community Schools Expenditures			\$23,076,660.00
24	Total Estimated Resources			\$24,094,967.81
25	Less Estimated Expenditures			\$23,076,660.00
26	Estimated Ending Balance 6/30/2025			\$1,018,307.81

**SPECIAL EDUCATION ANALYSIS
2024-2025 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 #		Resource Codes	Mgmt Codes	Estimated Beginning Balance 07-01-2024	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
	SP ED COUNTY PROGRAM - AB602								
1	County Taxes - Special Education	6500	1000	\$0.00	\$6,116,778.00	\$0.00	\$6,116,778.00	\$0.00	\$6,116,778.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$1,040,388.00	\$0.00	\$1,040,388.00	\$1,040,388.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$175,987.00	\$0.00	\$175,987.00	\$495,106.00	(\$319,119.00)
4	District LCFF Transfer	6500	1000	\$0.00	\$10,287,424.00	\$0.00	\$10,287,424.00	\$0.00	\$10,287,424.00
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	(\$234,429.00)	(\$234,429.00)	\$0.00	(\$234,429.00)
10	NPA Contracts	6500	1019	\$0.00	\$0.00	\$0.00	\$0.00	\$2,283,500.00	(\$2,283,500.00)
11	Special Day Class	6500	1020	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	\$34,070,314.00	(\$33,070,314.00)
12	Special Ed Mid-Year Growth Start Up	6500	1024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Designated Instructional Services (Special Day Class)	6500	1050	\$0.00	\$0.00	\$0.00	\$0.00	\$10,643,621.00	(\$10,643,621.00)
14	Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$0.00	\$1,475,250.00	(\$1,475,250.00)
15	Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$0.00	\$945,441.00	(\$945,441.00)
16	School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$0.00	\$4,318,137.00	(\$4,318,137.00)
17	Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$0.00	\$2,117,112.00	(\$2,117,112.00)
18	Deferred Maintenance	6500	1710	\$0.00	(\$298,309.00)	\$0.00	(\$298,309.00)	\$0.00	(\$298,309.00)
19	Designated Instructional Services (WorkAbility)	6500	2050	\$0.00	\$0.00	\$0.00	\$0.00	\$263,533.00	(\$263,533.00)
20	SDC Infants	6510	1040	\$0.00	\$300,519.00	\$0.00	\$300,519.00	\$300,519.00	\$0.00
21	SUBTOTAL SP ED COUNTY PROGRAM - AB602				\$17,652,382.00	\$765,571.00	\$18,417,953.00	\$57,952,921.00	(\$39,534,968.00)
22	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$319,119.00	\$319,119.00	\$0.00	\$319,119.00
23	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$39,534,968.00	(\$319,119.00)	\$39,215,849.00	\$0.00	\$39,215,849.00
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			\$0.00	\$57,187,350.00	\$765,571.00	\$57,952,921.00	\$57,952,921.00	\$0.00
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	\$574,326.62	\$22,752.00	\$0.00	\$597,078.62	\$0.00	\$597,078.62
30	TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602			\$823,328.75	\$22,752.00	\$0.00	\$846,080.75	\$0.00	\$846,080.75
31	TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602			\$823,328.75	\$57,210,102.00	\$765,571.00	\$58,799,001.75	\$57,952,921.00	\$846,080.75

\$57,975,673.00

SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2024-2025 FIRST INTERIM FINANCIAL REPORT

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Estimated Beginning Balance 07-01-2024	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
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	\$12,104.00	\$90,114.97
3	Special Ed - Professional Development LCFF	0000	1401	\$6,437.89	\$0.00	\$6,437.89	\$2,760.00	\$3,677.89
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	\$40,812.63	\$0.00	\$40,812.63	\$0.00	\$40,812.63
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	\$246,811.00	\$246,811.00	\$246,811.00	\$0.00
8	Special Ed - MAA #3 - Special Ed	0000	7903	\$760,868.57	\$0.00	\$760,868.57	\$286,165.00	\$474,703.57
9	Special Ed - Deferred Maintenance	0620	1711	\$1,822,413.86	\$415,157.00	\$2,237,570.86	\$1,472,392.00	\$765,178.86
10	Special Ed - Deferred Maintenance Technology	0620	1712	\$58,010.64	\$11,602.00	\$69,612.64	\$0.00	\$69,612.64
11	Special Ed - Transportation - LCFF Contribution	0724	1650	\$0.00	\$698,518.00	\$698,518.00	\$0.00	\$698,518.00
12	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$6,334,948.00	\$6,334,948.00	\$7,033,466.00	(\$698,518.00)
13	Special Ed - Unrestricted Lottery	1100	1025	\$319,549.64	\$72,874.00	\$392,423.64	\$65,455.00	\$326,968.64
14	Special Ed - ESSA CSI Title I 21/22	3182	1350	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	Special Ed - Preschool Local Entitlements	3310	1100	\$0.00	\$403,416.00	\$403,416.00	\$403,416.00	\$0.00
17	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$69,526.00	\$69,526.00	\$69,526.00	\$0.00
18	Special Ed - Federal Mental Health (ADA) Allocation	3327	1329	\$0.00	\$63,438.00	\$63,438.00	\$63,438.00	\$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	\$30,731.00	\$30,731.00	\$30,731.00	\$0.00
20	Special Ed - Title III English Learner Student Program 21/22	4203	1357	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Special Ed - Title III English Learner Student Program 23/24	4203	1371	\$0.00	\$26,714.00	\$26,714.00	\$26,714.00	\$0.00
22	Special Ed - Educator Effectiveness	6266	1459	\$461,304.10	\$0.00	\$461,304.10	\$122,244.00	\$339,060.10
23	Special Ed - Restricted Lottery	6300	1026	\$391,805.67	\$65,473.00	\$457,278.67	\$104,702.00	\$352,576.67
24	Special Ed - Reserve Distribution to Districts	6500	1014	\$0.00	\$281,571.00	\$281,571.00	\$281,571.00	\$0.00
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	\$2,373,921.00	\$2,373,921.00	\$2,337,179.00	\$36,742.00
27	Special Ed - Mental Health Related Services	6546	1328	\$0.00	\$62,252.00	\$62,252.00	\$62,252.00	\$0.00
28	Special Ed - Prop 28 Arts and Music in Schools	6770	1389	\$269,505.00	\$0.00	\$269,505.00	\$0.00	\$269,505.00
28	Special Ed - DIS Contract Services BCBA	6500	1807	\$6,383.58	\$52,080.00	\$58,463.58	\$48,072.00	\$10,391.58
29	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	Special Ed - Expanded Learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Special Ed - Ethnic Studies Block Grant	7810	1367	\$5,062.00	\$0.00	\$5,062.00	\$0.00	\$5,062.00
32	SPED CalHOPE SEL (Social Emotional Learning)	9010	1368	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33	Special Ed - Operations	9010	1701	\$0.00	\$234,429.00	\$234,429.00	\$234,429.00	\$0.00
34	Special Ed - Medi-Cal Billing Option	9010	6510	\$7,561,192.45	\$261,394.00	\$7,822,586.45	\$345,610.00	\$7,476,976.45
35	TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS			\$11,830,099.47	\$11,796,413.00	\$23,626,512.47	\$13,340,595.00	\$10,285,917.47

SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2024-2025 FIRST INTERIM FINANCIAL REPORT

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Estimated Beginning Balance 07-01-2024	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
36	SELPA RESTRICTED BUDGETS							
37	SELPA - Young Adult Recycling	0000	2205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38	SELPA - Workability Fundraising	0000	2206	\$1,562.97	\$2,095.00	\$3,657.97	\$2,095.00	\$1,562.97
39	SELPA - MAA #8 - SELPA 10%	0000	7908	\$113,250.28	\$0.00	\$113,250.28	\$0.00	\$113,250.28
40	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
41	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,978.00	\$3,978.00	\$3,978.00	\$0.00
42	SELPA - ADR Grant Alt. Dispute Resolution Expansion 21/22	3395	2219	\$0.00	\$4,265.00	\$4,265.00	\$4,265.00	\$0.00
43	SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21	3395	2220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$2,068,309.78	\$1,196,894.00	\$3,265,203.78	\$1,191,965.00	\$2,073,238.78
45	SELPA - Out of Home Care	6500	2030	\$6,272,912.02	\$321,171.00	\$6,594,083.02	\$1,064,811.00	\$5,529,272.02
46	SELPA - Regionalized Services	6500	2060	\$1,518,909.01	\$559,772.00	\$2,078,681.01	\$372,299.00	\$1,706,382.01
47	SELPA - Program Specialist	6500	2070	\$1,763,960.91	\$839,659.00	\$2,603,619.91	\$906,413.00	\$1,697,206.91
48	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
49	SELPA - Mental Health	6500	2327	\$0.00	\$2,290,509.00	\$2,290,509.00	\$2,290,509.00	\$0.00
50	SELPA - Psych Services - Contracted	6500	2500	\$237,778.30	\$517,737.00	\$755,515.30	\$532,327.00	\$223,188.30
51	SELPA - Mental Health Services Prop 98	6512	2322	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
53	SELPA - Dispute Prevention & Dispute Resolution	6536	2224	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54	SELPA - Mental Health Services Prop 98	6546	2326	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	SELPA - Inservice Administration Budget	9010	2160	\$28,795.60	\$15,000.00	\$43,795.60	\$29,855.00	\$13,940.60
56	SELPA - 504 Trainings	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05
57	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$55,545.64	\$23,100.00	\$78,645.64	\$23,100.00	\$55,545.64
58	SELPA - LSH Winter Symposium	9010	2170	\$85,106.60	\$20,723.00	\$105,829.60	\$20,723.00	\$85,106.60
59	SELPA - Autism Forum	9010	2175	\$5,352.17	\$0.00	\$5,352.17	\$0.00	\$5,352.17
60	SELPA - Pathways to Partnership (P2P) MOU ADR	9010	2223	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61	SELPA - We Can Work	9012	2208	\$0.00	\$376,320.00	\$376,320.00	\$376,320.00	\$0.00
62	SELPA - Junior League San Joaquin County	9010	2207	\$101.59	\$0.00	\$101.59	\$102.00	(\$0.41)
63	TOTAL SELPA RESTRICTED BUDGETS			\$12,163,426.92	\$6,497,667.00	\$18,661,093.92	\$7,145,206.00	\$11,515,887.92
64	TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS			\$23,993,526.39	\$18,294,080.00	\$42,287,606.39	\$20,485,801.00	\$21,801,805.39
65	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS			\$24,816,855.14	\$76,269,753.00	\$101,086,608.14	\$78,438,722.00	\$22,647,886.14
66	INTERNAL SJCOE MENTAL HEALTH & LEARNING RECOVERY BUDGETS							
67	SJCOE COSP – Mental Health Services	6546	3215	\$163,531.82	\$91,588.00	\$255,119.82	\$91,588.00	\$163,531.82
68	SJCOE Venture Academy – Mental Health Services	6546	3216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
69	TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS			\$163,531.82	\$91,588.00	\$255,119.82	\$91,588.00	\$163,531.82
70	TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH			\$24,980,386.96	\$76,361,341.00	\$101,341,727.96	\$78,530,310.00	\$22,811,417.96

**SPECIAL EDUCATION ANALYSIS PASS THRU
2024-2025 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	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Estimated Beginning Balance 07-01-2024	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
	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
4	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture	3310	0000	\$0.00	\$1,885,135.00	\$1,885,135.00	\$1,885,135.00	\$0.00
5	Local Assistance Grant - Districts	3310	0000	\$0.00	\$12,442,197.00	\$12,442,197.00	\$12,442,197.00	\$0.00
6	Local Assistance Grant - Districts - Prior Year	3310	0000	\$0.00	\$2,207,968.00	\$2,207,968.00	\$2,207,968.00	\$0.00
7	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$309,304.00	\$309,304.00	\$309,304.00	\$0.00
8	Federal Preschool Grant (SJCOE/Districts) - Prior Year	3315	0000	\$0.00	\$9,289.00	\$9,289.00	\$9,289.00	\$0.00
9	AB602 District Revenue	6500	1000	\$0.00	\$20,125,640.00	\$20,125,640.00	\$20,125,640.00	\$0.00
10	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$39,534,968.00	\$39,534,968.00	\$39,534,968.00	\$0.00
11	Special Ed County Program Reserve	6500	1000	\$0.00	\$22,752.00	\$22,752.00	\$22,752.00	\$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	\$76,561,787.00	\$76,561,787.00	\$76,561,787.00	\$0.00

San Joaquin County SELPA

2024-25

AB602 SELPA Funding Documents

First Interim AB602

<u>Description</u>	<u>Page #</u>
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San Joaquin County SELPA

2024-25

First Interim AB602

Assumptions

Revenue

2024-25 COLA ~ 1.07% COLA

2024-25 Updated Projected ADA ~ PER DISTRICT greater of CY, PY, PPY

2024-25 Updated AB602 Calculations

2024-25 District LCFF Transfer based on LCFF per ADA methodology

2024-25 Special Education Taxes based on 24-25 Fiscal Year

2024-25 Out of Home Care Contribution of \$1 million

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

3 Growth Proposals Approved

Salaries ~ Step & Column Adjustment - 2% on Salary -One Time \$5,000 Off Salary

Indirect cost rate ~ 9.56%

Other

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C 2024-25	Col D 2024-25	Col E Differences	
		First Interim AB602	Budget AB602	Col C - D	
Line #	Description				Differences explanations
1.	SELPA Revenue Estimates				
2.	Current Year Base Entitlement	\$ 65,824,672	\$ 64,812,584	\$ 1,012,088	Increase in ADA
3.	Less Special Ed Taxes	\$ (6,116,778)	\$ (5,789,081)	\$ (327,697)	Increase in Taxes
4.	Subtotal State Aid	\$ 59,707,894	\$ 59,023,503	\$ 684,391	
5.	Total SELPA Revenues Estimated	\$ 65,824,672	\$ 64,812,584	\$ 1,012,088	
6.	Special Ed County Program Budget				
7.	Total Special Ed County Program Revenues	\$ 18,417,953	\$ 18,108,768	\$ 309,185	Increase in Taxes
8.	Total Special Ed County Program Expenditures	\$ (57,952,921)	\$ (54,948,072)	\$ (3,004,849)	Increase due to to salary settlement, Increase in legal fees
9.	Net Special Ed County Program - Unfunded Costs	\$ (39,534,968)	\$ (36,839,304)	\$ (2,695,664)	
10.	SELPA Funding Factor Determination				
11.	Total Estimated SELPA State Aid Revenues	\$ 59,707,894	\$ 59,023,503	\$ 684,391	
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	Subtotal of SELPA Revenues	\$ 59,683,360	\$ 58,998,969	\$ 684,391	
14.	Total Unfunded Special Ed County Program Costs	\$ (39,534,968)	\$ (36,839,304)	\$ (2,695,664)	Change due to details above
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	\$ (22,752)	\$ (14,647)	\$ (8,105)	
20.	SELPA State Aid Revenues Available-Districts	\$ 20,125,640	\$ 22,145,018	\$ (2,019,378)	
21.	SELPA Proration Factor	0.3372068865	0.3753458471	(0.03813896)	
22.	Total Special Education (State Aid & Special Ed Taxes)	2024-25	2024-25	Differences	
23.	LEA Funding	Total SELPA Revenues Estimated	Total SELPA Revenues Estimated	Col C - D	
24.	Banta	\$ 540,548	\$ 323,667	\$ 216,881	
25.	Escalon	\$ 1,284,487	\$ 1,321,422	\$ (36,935)	
26.	Jefferson	\$ 141,956	\$ 60,144	\$ 81,812	
27.	Lammersville	\$ 3,656,684	\$ 2,811,184	\$ 845,500	
28.	Lincoln	\$ 1,753,721	\$ 1,734,299	\$ 19,422	
29.	Linden	\$ 379,496	\$ 318,970	\$ 60,526	
30.	Manteca	\$ 8,102,397	\$ 10,717,061	\$ (2,614,664)	
31.	New Jerusalem	\$ (119,679)	\$ (96,043)	\$ (23,636)	
32.	Ripon	\$ 191,248	\$ 377,830	\$ (186,583)	
33.	Tracy	\$ 1,683,704	\$ 2,005,969	\$ (322,265)	
34.	Venture	\$ 1,568,026	\$ 1,523,452	\$ 44,574	
35.	SJCOE/One.Charter	\$ 943,051	\$ 1,047,062	\$ (104,011)	
36.	Subtotal LEA Funding	\$ 20,125,640	\$ 22,145,018	\$ (2,019,378)	If expenditure fall out materializes in 24-25 as in prior years, the amount to Districts will increase.
37.	SJCOE - Special Ed County Program	\$ 39,534,968	\$ 36,839,304	\$ 2,695,664	
38.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
39.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
40.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
41.	Use of Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
42.	Use of OOHC Contribution Reserve	\$ -	\$ -	\$ -	
43.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	
44.	Replenish Special Ed County Program Reserves to 1% Level	\$ 22,752	\$ 14,647	\$ 8,105	
45.	SJCOE Special Ed Taxes	\$ 6,116,778	\$ 5,789,081	\$ 327,697	
46.	Total SELPA Revenues	\$ 65,824,672	\$ 64,812,584	\$ 1,012,088	

Reserve for the OOHC Contribution of \$1M ~ Distribute all in 24-25

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C 2024-25	Col D 2023-24	Col E Differences	
Line #	Description	First Interim AB602	Annual Accrual Aug 2024 AB602	Col C - D	Differences explanations
1.	SELPA Revenue Estimates				Increase in Funded ADA and an increase in base rate by COLA of 1.07%
2.	Current Year Base Entitlement	\$ 65,824,672	\$ 63,069,435	\$ 2,755,237	
3.	Less Special Ed Taxes	\$ (6,116,778)	\$ (5,636,773)	\$ (480,005)	
4.	Subtotal State Aid	\$ 59,707,894	\$ 57,432,662	\$ 2,275,232	
5.	Total SELPA Revenues Estimated	\$ 65,824,672	\$ 63,069,435	\$ 2,755,237	
6.	Special Ed County Program Budget				New Contribution from OOHG added in plus an increase in LCFF and Local Taxes
7.	Total Special Ed County Program Revenues	\$ 18,417,953	\$ 17,581,604	\$ 836,349	
8.	Total Special Ed County Program Expenditures	\$ (57,952,921)	\$ (49,298,937)	\$ (8,653,984)	Change due to 23-24 vacancy fallout added back and step and column adjustments added to 24-25 for budgeting purposes. 3 - 24-25 Growth class expenses added in growth
9.	Net Special Ed County Program - Unfunded Costs	\$ (39,534,968)	\$ (31,717,333)	\$ (7,817,635)	
10.	SELPA Funding Factor Determination				Change due to details above
11.	Total Estimated SELPA State Aid Revenues	\$ 59,707,894	\$ 57,432,662	\$ 2,275,232	
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534)	\$ (24,534)	\$ -	
13.	Subtotal of SELPA Revenues	\$ 59,683,360	\$ 57,408,128	\$ 2,275,232	
14.	Total Unfunded Special Ed County Program Costs	\$ (39,534,968)	\$ (31,717,333)	\$ (7,817,635)	
15.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
16.	Use of Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
17.	Use of OOHG Contribution Reserve	\$ -	\$ -	\$ -	
18.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	
19.	Replenish Special Ed County Program Reserves to 1% Level	\$ (22,752)	\$ (53,823)	\$ 31,071	
20.	SELPA State Aid Revenues Available-Districts	\$ 20,125,640	\$ 25,636,972	\$ (5,511,332)	
21.	SELPA Proration Factor	0.3372068865	0.4465739081	(0.1093670)	
22.	Total Special Education (State Aid & Special Ed Taxes)	2024-25	2023-24	Differences	
23.	LEA Funding	Total SELPA Revenues Estimated	Total SELPA Revenues Estimated	Col C - D	
24.	Banta	\$ 540,548	\$ 1,056,253	\$ (515,705)	
25.	Escalon	\$ 1,284,487	\$ 1,061,673	\$ 222,814	
26.	Jefferson	\$ 141,956	\$ 1,017,734	\$ (875,778)	
27.	Lammersville	\$ 3,656,684	\$ 2,731,287	\$ 925,397	
28.	Lincoln	\$ 1,753,721	\$ 2,989,820	\$ (1,236,099)	
29.	Linden	\$ 379,496	\$ 798,635	\$ (419,139)	
30.	Manteca	\$ 8,102,397	\$ 8,523,527	\$ (421,130)	
31.	New Jerusalem	\$ (119,679)	\$ 7,791	\$ (127,470)	
32.	Ripon	\$ 191,248	\$ 1,171,058	\$ (979,810)	
33.	Tracy	\$ 1,683,704	\$ 4,714,971	\$ (3,031,267)	
34.	Venture	\$ 1,568,026	\$ 661,108	\$ 906,918	
35.	SJCOE/One Charter	\$ 943,051	\$ 903,115	\$ 39,936	
36.	Subtotal LEA Funding	\$ 20,125,640	\$ 25,636,972	\$ (5,511,332)	If expenditure fall out materializes in 24-25 as in prior years, the amount to districts will increase.
37.	SJCOE - Special Ed County Program	\$ 39,534,968	\$ 31,717,333	\$ 7,817,635	
38.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
39.	Staff Development Grant (Old Res. 6535)	\$ 24,534	\$ 24,534	\$ -	
40.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
41.	Use of Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
42.	Use of OOHG Contribution Reserve	\$ -	\$ -	\$ -	
43.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	
44.	Replenish Special Ed County Program Reserves to 1% Level	\$ 22,752	\$ 53,823	\$ (31,071)	
45.	SJCOE Special Ed Taxes	\$ 6,116,778	\$ 5,636,773	\$ 480,005	
46.	Total SELPA Revenues	\$ 65,824,672	\$ 63,069,435	\$ 2,755,237	

2024-25 SELPA Funding Factor

SELPA Revenues		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	\$ 65,824,672
2.	Less Current Year Estimated Special Education Property Taxes	\$ (6,116,778)
3.	Total Current year Estimated State Aid SELPA Revenues	\$ 59,707,894

4.	State Funding Exhibit (SJCOE)	\$ 59,707,894
5.	Difference	\$ -

Funding Factor		Special Ed County Program Reserves	Midyear Growth Class Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve
6.	Total Estimated SELPA Revenues	\$ 59,707,894			
7.	Reserves Beginning Balance	\$ 574,326.62	\$ 249,002.13	\$ -	\$ -
8.	Less Staff Development Grant (Old Res. 6535)	(24,534)			
9.	Subtotal of SELPA Revenues	\$ 59,683,360			
10.	Total Unfunded Special Ed County Program Costs	\$ (39,534,968)	\$ -		
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	\$ (22,752)	\$ 22,752		
17.	Balance of SELPA Revenues Available for Distribution to Districts	\$ 20,125,640	\$ 597,078.62	\$ 249,002.13	\$ -
18.	SELPA Funding Factor	0.3372068865			

Check	\$59,707,894	\$597,079	1%	\$249,002	\$0	\$0
	\$0	\$0		\$0	\$0	\$0

2024-25 SJCOE Special Education County Program ~ By Reporting Period

<u>Col A</u>	<u>Col B</u>	<u>Col C</u> SJCOE	<u>Col D</u> SJCOE	<u>Col E</u> SJCOE	<u>Col F</u> Difference
Line #	Description ~ Object Code	Prelim Budget AB602	Budget AB602	First Interim AB602	Col E-D
1	County Taxes - Special Education	\$ 5,154,801	\$ 5,789,081	\$ 6,116,778.00	\$ 327,697
2	Federal Local Assistance Grant	\$ 954,331	\$ 1,040,388	\$ 1,040,388.00	\$ -
3	District's LCFF Transfer	\$ 9,280,031	\$ 10,287,424	\$ 10,287,424.00	\$ -
4	Mental Health & District Rentals/SDC	\$ 29,595	\$ 29,595	\$ 29,595.00	\$ -
5	Food Service	\$ 175,987	\$ 175,987	\$ 175,987.00	\$ -
6	SDC Infant (Form I-50 Funding)	\$ 300,084	\$ 300,784	\$ 300,519.00	\$ (265)
7	Transfers Out	\$ (452,085)	\$ (514,491)	\$ (532,738.00)	\$ (18,247)
8	OOHC Contribution	\$ -	\$ 1,000,000	\$ 1,000,000.00	\$ -
9	Total Estimated Special Ed County Program Revenues	\$ 15,442,744	\$ 18,108,768	\$ 18,417,953.00	\$ 309,185
10	Teachers Salaries ~ 11xx	\$ 12,349,879	\$ 12,827,935	\$ 13,588,123.00	\$ 760,188
11	Certificated Pupil Support Salaries ~ 12xx	\$ 1,348,269	\$ 1,476,201	\$ 1,588,462.00	\$ 112,261
12	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,745,237	\$ 1,765,272	\$ 1,692,698.00	\$ (72,574)
13	Instructional Aides Salaries ~ 21xx	\$ 9,124,354	\$ 9,351,702	\$ 10,717,595.00	\$ 1,365,893
14	Classified Support Salaries - M/O ~ 22xx	\$ 223,512	\$ 208,213	\$ 241,401.00	\$ 33,188
15	Supv & Admin Salaries ~ 23xx	\$ 31,188	\$ 31,188	\$ 33,161.00	\$ 1,973
16	Clerical & Office Salaries ~ 24xx	\$ 724,880	\$ 780,819	\$ 817,315.00	\$ 36,496
17	Other Classified Salaries - LVN's ~ 29xx	\$ 3,331,846	\$ 3,418,245	\$ 3,519,593.00	\$ 101,348
18	Employee Benefits ~ 3xxx	\$ 12,805,772	\$ 13,030,500	\$ 13,366,268.00	\$ 335,768
19	Materials & Supplies ~ 4xxx	\$ 387,069	\$ 455,063	\$ 431,813.00	\$ (23,250)
20	Travel & Conference ~52xx	\$ 215,253	\$ 218,312	\$ 224,827.00	\$ 6,515
21	Dues & Memberships ~ 53xx	\$ 11,030	\$ 12,397	\$ 11,897.00	\$ (500)
22	Insurance ~ 54xx	\$ 142,453	\$ 145,336	\$ 153,184.00	\$ 7,848
23	Operations & Housekeeping Services ~ 55xx	\$ 283,989	\$ 283,990	\$ 283,990.00	\$ -
24	Rentals, Leases & Repair ~ 56xx	\$ 1,189,345	\$ 1,184,503	\$ 1,185,583.00	\$ 1,080
25	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000	\$ 148,211	\$ 148,211.00	\$ -
26	Other Services & Operating Expenses ~ 58xx	\$ 2,514,515	\$ 2,516,405	\$ 2,586,604.00	\$ 70,199
27	Subagreements for Services ~ 51xx	\$ 1,783,500	\$ 2,033,500	\$ 2,033,500.00	\$ -
28	EIBT Contracts ~ 51xx	\$ 500,000	\$ 250,000	\$ 250,000.00	\$ -
29	Communications ~ 59xx	\$ 117,365	\$ 118,858	\$ 118,308.00	\$ (550)
30	Site & Improvement of Sites ~ 61xx	\$ -	\$ -	\$ -	\$ -
31	Building & Improvement of Buildings ~ 62xx	\$ -	\$ -	\$ -	\$ -
32	Equipment/Equipment Replacement ~ 64xx/65xx	\$ -	\$ -	\$ -	\$ -
33	Other SELPA's - Transfers Out ~ 71xx	\$ -	\$ -	\$ -	\$ -
34	Other Transfers ~ 72xx	\$ -	\$ -	\$ -	\$ -
35	Direct Support/Indirect ~ 73xx	\$ 4,458,876	\$ 4,569,743	\$ 4,838,709.00	\$ 268,966
36	Debt Service ~ 74xx	\$ 109,742	\$ 121,679	\$ 121,679.00	\$ -
37	Total Estimated Special Ed County Program Expenditures	\$ 53,493,074	\$ 54,948,072	\$ 57,952,921.00	\$ 3,004,849
38	Total Estimated Unfunded Special Ed County Program Costs	\$ 38,050,330	\$ 36,839,304	\$ 39,534,968.00	\$ 2,695,664
39	Funding Factor	0.3423636424	0.3753458471	0.3372068865	(0.03814)

2024-25 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2024-25 FUNDED SELPA ADA*	Col E 2024-25 Adjusted Entitlement 0.3372068865 \$ 20,125,640
		73,391.38	
1.	Banta	3,370.53	\$ 540,548
2.	Escalon	3,012.00	\$ 1,284,487
3.	Jefferson	3,174.72	\$ 141,956
4.	Lammersville	7,870.57	\$ 3,656,684
5.	Lincoln	8,249.19	\$ 1,753,721
6.	Linden	2,238.86	\$ 379,496
7.	Manteca	24,121.03	\$ 8,102,397
8.	New Jerusalem	21.12	\$ (119,679)
9.	Ripon	3,328.54	\$ 191,248
10.	Tracy	12,849.75	\$ 1,683,704
11.	Venture	1,814.09	\$ 1,568,026
12.	SJCOE/One.Charter	2,560.00	\$ 943,051
13.	Subtotal LEAs	72,610.40	\$ 20,125,640
14.	SJCOE-Special Ed County Program	780.98	\$ 39,534,968
15.	Special Ed County Program Reserve		\$ -
16.	Staff Development Grant (Old Res. 6535)		\$ 24,534
17.	Charter Decline Adjustment Reserve	0.00	
18.	Use of Charter Decline Adjustment Reserve		\$ -
19.	Use of OOHC Contribution Reserve		\$ -
20.	Replenish Midyear Class Reserve		\$ -
21.	Replenish Special Ed County Program Reserves to 1% Level		\$ 22,752
22.	Totals	73,391.38	\$59,707,894
23.	State Funding Exhibit	73,391.38	\$ 59,707,894
24.	Difference	-	(80)

12/10/2024

Business Services, SJCOE Sp Ed AB602 2024-25 1st Interim.xlsx: Entitlements_State Aid LEA

2024-25 Usage Calc

Line #	District	Col A 2024-25	Col B 2024-25	Col C 2024-25	Col D 2024-25	Col E 2024-25	Col F 2024-25	Col H 2024-25	COL I 2024-25	Col J 2024-25	Col K	Col L 2024-25	Col M 2024-25	Col N 2024-25
		# of students enrolled in County Program Preschool	# of students enrolled in County Program TK- 22	Total District Usage of County Program by LEA	Total AB602 Revenue Generated by LEA using the \$887.40 X 1.07% COLA for the 2024- 25 rate	Percentage of Total AB602 Funding Generated by LEA	Total Cost Share of the County Special Education Program based on Usage	AB602 Revenue Generated by Students Enrolled in County Program	24-25 LCFF Revenue Generated by Students Enrolled in County Program	Federal Local Assistance Revneue for Students Enrolled in County Program based on 23-24 Calc	Contribution Excess AB 602 Revenue from One.Charter and Community Allocated back to Districts	Contribution Out of Home Care	Net Remaining Cost after County AB602, Excess AB602, LCFF and Local Assistance Revenues Applied	Balance To(From) District
		As of 9/10/24 Data	As of 9/10/24 Data	COD Projected Average	\$ 896.90 \$ 65,124,211.64		\$ 57,986,786	\$ 700,460		\$ 1,040,388	\$ 68,236.31 1,353,011	\$ 1,000,000	Col F- H - I - J - K - L	Col D - M
1.	Banta	8	43	5.4%	\$ 3,023,025.00	4.6%	\$ 3,106,435	\$ 33,881	\$ 418,115	\$ 55,735	\$ 66,832	\$ 49,395	\$ 2,482,477	\$ 540,548
2.	Escalon	1	30	3.3%	\$ 2,701,460.00	4.1%	\$ 1,888,225	\$ 23,638	\$ 309,872	\$ 33,878	\$ 59,723	\$ 44,141	\$ 1,416,973	\$ 1,284,487
3.	Jefferson	6	52	6.1%	\$ 2,847,404.00	4.4%	\$ 3,532,808	\$ 40,972	\$ 613,529	\$ 63,385	\$ 62,949	\$ 46,525	\$ 2,705,448	\$ 141,956
4.	Lammersville	9	64	7.7%	\$ 7,059,108.00	10.8%	\$ 4,446,466	\$ 50,427	\$ 642,434	\$ 79,778	\$ 156,060	\$ 115,343	\$ 3,402,424	\$ 3,656,684
5.	Lincoln	1	129	13.7%	\$ 7,398,692.00	11.4%	\$ 7,918,364	\$ 101,642	\$ 1,745,222	\$ 142,070	\$ 163,568	\$ 120,892	\$ 5,644,971	\$ 1,753,721
6.	Linden	5	29	3.6%	\$ 2,008,032.00	3.1%	\$ 2,070,957	\$ 22,850	\$ 305,211	\$ 37,157	\$ 44,393	\$ 32,810	\$ 1,628,536	\$ 379,496
7.	Manteca	13	286	31.4%	\$ 21,634,133.00	33.2%	\$ 18,212,236	\$ 225,345	\$ 3,296,623	\$ 326,761	\$ 478,279	\$ 353,493	\$ 13,531,736	\$ 8,102,397
8.	New Jerusalem		3	0.32%	\$ 18,943.00	0.03%	\$ 182,731	\$ 2,364	\$ 37,739	\$ 3,279	\$ 419	\$ 310	\$ 138,622	\$ (119,679)
9.	Ripon	9	49	6.1%	\$ 2,985,365.00	4.6%	\$ 3,532,808	\$ 38,608	\$ 521,919	\$ 63,385	\$ 65,999	\$ 48,780	\$ 2,794,117	\$ 191,248
10.	Tracy	11	203	22.5%	\$ 11,524,934.00	17.7%	\$ 13,034,845	\$ 159,947	\$ 2,356,702	\$ 233,869	\$ 254,789	\$ 188,312	\$ 9,841,226	\$ 1,683,708
11.	Venture	-	1	0.1%	\$ 1,627,056.00	2.5%	\$ 60,910	\$ 788		\$ 1,093	\$ -	\$ -	\$ 59,030	\$ 1,568,026
12.	SJCOE/One.Charter	-	-	0.0%	\$ 2,296,062.00	3.5%	\$ -	\$ -		\$ -	\$ (1,353,011)	\$ -	\$ 1,353,011	\$ 943,051
	Totals	63	889	100.0%	\$ 65,124,214.00	100.0%	\$ 57,986,786	\$ 700,462	\$ 10,247,366	\$ 1,040,388	\$ -	\$ 1,000,000	\$ 44,998,570	\$ 20,125,644

- Approved Model for 24-25 Funding Model:

Student count will be calculated on the average of 3 data points (September, January, and End of year). Current projected average was prepared by each district for the 24-25 year. Total District AB602 funding based on funded ADA per district multiplied by the full projected \$896.90 (887.40*1.07% COLA). Program Cost - Total cost of special education county programs multiplied by the usage percentage by district. County programs AB602 is calculated by ADA times \$896.90 and then divided by total students who generate ADA. This creates a rate of \$711.85 per student. That number is multiplied by total ADA generating students per district in county programs. LCFF is based on projected LCFF rates by grade level and district multiplied by estimated ADA. Local assistance total revenue for the students in county programs is multiplied by the usage of the program to provide a per district revenue. Net Remaining is total cost minus revenues generated by county program students. Total Revenue/cost to districts takes total funded Col D minus column M for final total revenue/amount owed to districts/county office.

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2024-25	2023-24	
		First Interim AB602	Estimated Actuals AB602	Difference
ADA and STATEWIDE TARGET and COLA RATES				
SELPA Total ADA	A-1	73,391.38	72,262.95	1,128.43
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	73,391.38	72,262.95	1,128.43
Prior Year Statewide Target Rate (STR)	A-6	\$ 887.4040000000	887.4040000000	-
Current Year Cost of Living Adjustment (COLA) Factor	A-7	1.0107	1.0107	0.0000
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	\$	-	-
Current Year STR	A-10	\$ 896.90	896.90	-
FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]				
Total Base Funding (A5 * A10)	C-1	\$ 65,824,672.00	64,812,584.00	\$ 1,012,088.00
Base Proration Factor	C-2	\$ 1.0000	1.0000	0.000
Adjusted Total Base Funding (C2 * C3)	C-3	\$ 65,824,672.00	64,812,584.00	\$ 1,012,088.00
FUNDING ENTITLEMENT				
Funding Entitlement (D1)	D-1	\$ \$ 65,824,672.00	\$ 64,812,584.00	\$ 1,012,088.00
Local Special Education Property Taxes [EC 2572]	D-2	\$ \$ 6,116,778.00	\$ 5,789,081.00	\$ 327,697.00
Applicable Excess ERAF	D-3	\$ 0.00	0.00	\$ -
Total Deductions (D-2 + D-3)	D-4	\$ \$ 6,116,778.00	\$ 5,789,081.00	\$ 327,697.00
Net Funding Entitlement (D-1 - D-4)	D-5	\$ \$ 59,707,894.00	\$ 59,023,503.00	\$ 684,391.00
PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31]				
Prior Year Statewide Average PS/RS Rate	E-1	\$ 19.790501797	19.790501797	-
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	\$ 20.002260166	20.002260166	-
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	\$ 1,399,431	1,399,431	-
PS/RS Proration Factor	E-9	1.0000000000	1.0000000000	-
PS/RS Apportionment (E-8 * E-9)	E-10	\$ 1,399,431	1,399,431	-
Total PS/RS Apportionment (E-7 + E-10)	E-11	\$ 1,399,431	1,399,431	-
LOW INCIDENCE [EC 56836.22]				
Low Incidence Disabilities PY December Pupil Count	F-1	328.00	328.00	-
Low Incidence Rate	F-2	\$ 3,649.068497777	3,649.068497777	-
Low Incidence Apportionment (F-1 * F-2)	F-3	\$ 1,196,894	1,196,894	-

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Business Services, SJCOE Sp Ed AB602 2024-25 1st Interim.xlsx: Rec Funding Exhibit

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2024-25	2023-24	
		First Interim AB602	Estimated Actuals AB602	Difference
OUT-OF-HOME CARE [EC 56836.165]				
Out-of-Home Care Apportionment	G-1	\$ 1,550,682.00	1,547,000.00	3,682.00
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	\$ 59,707,894.00	59,023,503.00	684,391.00
Program Specialists/Regionalized Services (E-11)	J-2	\$ 1,399,431	1,399,431	-
Low Incidence (F-3)	J-3	\$ 1,196,894	1,196,894	-
Out-of-Home Care (G-1)	J-4	\$ 1,550,682	1,547,000	3,682.00
Extraordinary Cost Pool (H-3, Annual Only)	J-5	\$ -	-	-
Adjustment for NSS with Declining Enrollment (I-6)	J-6	\$ -	-	-
Total Apportionment (Sum of J-1 through J-6)	J-7	\$ 63,854,901.00	63,166,828.00	688,073.00
State Infant Funding		\$ 300,519.00	300,784.00	(265.00)
State Apportionment Total with Infant		\$ 64,155,420.00	63,467,612.00	687,808.00
Add back in Property Taxes		\$ 6,116,778.00	5,789,081.00	327,697.00
Grand Total		\$ 70,272,198.00	69,256,693.00	1,015,505.00
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 2020	June 2021	June 2022	June 2023	June 2023	Feb-24				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	2024-25	2024-25
	R3 Cert ADA	R3 CERT ADA	R3 CERT ADA	R3 CERT ADA*	R-1 Cert June 2023 AB602 ADA**	Annual Cert Feb 2024 ADA	Funded ADA ADA	Annual Accrual Aug 2024 AB602 ADA**	First Interim AB602 ADA**	Funded ADA ADA**
	Certified	Certified	Certified	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
Banta	350.83	315.09	296.66	296.66	203.41	181.97		155.53	189.88	
Next Generation CH	469.97	521.20	540.90	607.50	707.89	688.52		702.32	750.50	
River Island Technology Academy				975.20	962.66	922.90		941.50	903.45	
Banta CH				20.00	69.11	56.52		62.34	62.78	
Epic						469.19		769.51	973.75	
River Islands High						106.59		264.81	490.17	
Banta Total				1,899.36	1,943.07	2,425.69	2,459.37	2,896.01	3,370.53	3,370.53
Escalon	2,486.06	2,569.96	2,605.12	2,605.12	2,420.96	2,511.92		2,582.39	2,651.00	
Escalon Charter Academy	329.96	319.88	323.80	323.80	311.44	304.45		328.48	361.00	
Escalon Total				2,928.92	2,732.40	2,816.37	2,928.92	2,910.87	3,012.00	3,012.00
Jefferson	2,260.48	2,265.82	2,206.56	2,206.56	2,211.19	2,512.91	2,512.91	2,790.40	3,174.72	3,174.72
Lammersville	4,713.49	5,176.03	5,746.42	5,931.08	6,716.49	7,190.13	7,190.13	7,488.58	7,870.57	7,870.57
Lincoln	8,609.71	8,468.71	8,433.92	8,434.19	7,699.04	7,618.79		7,773.28	7,824.89	
John McCandless CH	352.50	399.06	448.49	448.49	406.85	428.01		424.14	424.30	
Lincoln Total				8,882.68	8,105.89	8,046.80	8,882.68	8,197.42	8,249.19	8,249.19
Linden	2,155.28	2,227.99	2,245.99	2,245.99	2,189.68	2,107.96	2,245.99	2,147.87	2,238.86	2,238.86
Manteca	22,417.59	22,390.39	22,567.99	22,687.52	21,396.33	22,640.95		23,310.44	24,121.03	
be.tech	123.41	114.62	118.10							
Manteca Total				22,687.52	21,396.33	22,640.95	22,687.52	23,310.44	24,121.03	24,121.03
New Jerusalem	21.52	20.41	23.89	23.89	21.36	21.12		13.50	13.50	
CAVA	1,231.15									
Humphrey's ABLE	727.21	762.90								
Insight at SJ CH	204.95	261.57	318.69							
New Jerusalem Total				23.89	21.36	21.12	23.89	13.50	13.50	21.12
Ripon	3,076.08	3,164.82	3,271.08	3,271.08	3,152.76	3,123.66	3,271.08	3,210.78	3,328.54	3,328.54
Tracy Unified	14,216.98	13,974.39	13,879.32	13,879.32	12,663.99	12,576.15		12,525.88	12,380.55	
Tracy Learning Center	1,234.81	1,234.62	1,253.08							
Tracy IS Charter				46.30	263.41	273.60		301.26	301.26	
Tracy Unified Total				13,925.62	12,927.40	12,849.75	13,925.62	12,827.14	12,681.81	12,849.75
SJCOE-Special Ed County Program	583.83	623.81	661.77	661.77	616.61	742.95		780.98	780.98	
SJCOE Other Programs - COSP/One.charter	1,770.89	2,047.13	2,324.10	2,307.17	1,760.42	2,176.66		2,476.14	2,560.00	
SJCOE Other Programs - RITA #2 CH	661.79	777.72	897.39							
SJCOE Other Programs - Venture	1,824.70	1,784.87	1,800.37	1,800.37	1,780.62	1,854.95		1,812.61	1,814.09	
SJCOE Total				4,769.31	4,157.65	4,774.56	4,769.31	5,069.73	5,155.07	5,155.07
Totals	69,823.19	69,420.99	69,963.64	68,772.01	65,554.22	68,509.90	70,897.42	70,862.74	73,215.82	73,391.38
SELPA ADA Growth/Decline	973.94	(402.20)	542.65	(1,191.63)	(3,217.79)	2,955.68		1,629.77	2,353.08	2,493.96
Growth/Decline %	1.41%	-0.58%	0.78%	-1.70%	-4.68%	4.51%		2.35%	3.32%	3.52%

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

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Business Services, SJCOE Sp Ed AB602 2024-25 1st Interim.xlsx: SELPA ADA

2024-25 SJCOE Special Education County Program

Estimated Revenues by Funding Source

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	\$ 13,588,123.00
R2	County Taxes - Special Education	\$ 6,116,778.00	E2	Certificated Pupil Support Salaries ~ 12xx	\$ 1,588,462.00
R3	Federal Local Assistance Grant	\$ 1,040,388.00	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,692,698.00
R4	District's LCFF Transfer	\$ 10,287,424.00	E4	Instructional Aides Salaries ~ 21xx	\$ 10,717,595.00
R5	Mental Health & District Rentals/SDC	\$ 29,595.00	E5	Classified Support Salaries - M/O ~ 22xx	\$ 241,401.00
R6	Food Service	\$ 175,987.00	E6	Supv & Admin Salaries ~ 23xx	\$ 33,161.00
R7	SDC Infant (Form I-50 Funding)	\$ 300,519.00	E7	Clerical & Office Salaries ~ 24xx	\$ 817,315.00
R8	Transfers Out	\$ (532,738.00)	E8	Other Classified Salaries - LVN's ~ 29xx	\$ 3,519,593.00
R9	Out of Home Care Contribution	\$ 1,000,000.00	E9	Employee Benefits ~ 3xxx	\$ 13,366,268.00
R10			E10	Materials & Supplies ~ 4xxx	\$ 431,813.00
R11			E11	Mileage, Travel & Conference ~52xx	\$ 224,827.00
R12			E12	Dues & Memberships ~ 53xx	\$ 11,897.00
R13			E13	Insurance ~ 54xx	\$ 153,184.00
R14			E14	Operations & Housekeeping Services ~ 55xx	\$ 283,990.00
R15			E15	Rentals, Leases & Repair ~ 56xx	\$ 1,185,583.00
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 148,211.00
R17			E17	Other Services & Operating Expenses ~ 58xx	\$ 2,586,604.00
R18			E18	Sub-agreements for Services ~ 51xx	\$ 2,033,500.00
R19			E19	EIBT Contracts ~ 51xx	\$ 250,000.00
R20			E20	Communications ~ 59xx	\$ 118,308.00
R21			E21	Site & Improvement of Sites ~ 61xx	\$ -
R22			E22	Building & Improvement of Buildings ~ 62xx	\$ -
R23			E23	Equipment/Equipment Replacement ~ 64xx/65xx	\$ -
R24			E24	Other SELPA's - Tuition ~ 71xx	\$ -
R25			E25	Other Transfers ~ 72xx	\$ -
R26			E26	Direct Support/Indirect ~ 73xx	\$ 4,838,709.00
R27			E27	Debt Service ~ 74xx	\$ 121,679.00
R28	Total Estimated Program Revenues	\$ 18,417,953.00	E28	Total Estimated Expenditures	\$ 57,952,921.00
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					\$ (39,534,968.00)

Description	First Interim AB602
Total Estimated Revenues	\$ 18,417,953
Less Total Estimated Expenditures	\$ (57,952,921)
Estimated Unfunded Cost - County Special Education Program	\$ (39,534,968)
<u>Revenues Added to Cover County Program Unfunded Costs:</u>	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 39,534,968
Total Revenues to Cover Special Ed County Program	\$ 39,534,968

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I	Col J
Line #	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
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	\$ 574,326.62
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.	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	\$ 574,326.62
10.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>								
11.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ -	\$ (427,134.87)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12.	Replenish Special Ed County Program Reserve	\$ 7,044.34	\$ -	\$ 27,006.54	\$ 44,198.04	\$ 61,922.00	\$ 77,891.82	\$ 45,673.00	\$ 22,752.00
13.	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	\$ 597,078.62
14.	Amount Available in Excess of Established Reserve Amount	\$ -	\$ 427,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15.	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	\$ 59,707,894
16.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

17.	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	\$ 249,002.13
18.	Use of Midyear Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19.	Transfer from NPS/EIBT Reserve	\$ 69,002.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21.	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	\$ 249,002.13

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

27.	Reserve for OOHC Contribution Reserve Beginning Balance	\$ 800,000.00	\$ 400,000.00	\$ 2,400,000.00	\$ 1,600,000.00	\$ 800,000.00	\$ -	\$ -	\$ -
28.	Establish or Additional OOHC Contribution Reserve	\$ -	\$ 2,400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29.	Use of OOHC Contribution Reserve	\$ (400,000.00)	\$ (400,000.00)	\$ (800,000.00)	\$ (800,000.00)	\$ (800,000.00)	\$ -	\$ -	\$ -
30.	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 \$1M ~ Distribute all in 24-25

31.	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	\$ -	\$ -
32.	Establish or Additional Charter Decline Adjustment Reserve	\$ -	\$ 568,094.00	\$ -	\$ 890,358.00	\$ 1,024,635.00	\$ -		
33.	PY Funding Adjustments	\$ -	\$ -	\$ 3,333.00	\$ 41.00	\$ -	\$ -	\$ -	\$ -
34.	Use of Charter Decline Adjustment Reserve	\$ (260,650.00)	\$ (260,649.00)	\$ -	\$ -	\$ -	\$ (2,486,461.00)	\$ -	\$ -
35.	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

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Business Services, SJCOE Sp Ed AB602 2024-25 1st Interim.xlsx: SpEd Cnty Prog Reserves

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

Column A	Column B	Column C	Column D 2024-2025	Column E 2024-2025	Column F 2025-2026	Column G 2026-2027
Line #	Summary Description		TCSJ Budget	TCSJ First Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	Beginning Balance July 1st		\$ 4,434,736.80	\$ 4,731,165.47	\$ 4,056,722.47	\$ 3,455,546.47
2	Total Revenue		\$ 9,322,593.00	\$ 9,539,516.00	\$ 9,420,145.00	\$ 9,282,720.00
3	TCSJ Expenses		\$ 10,189,099.00	\$ 10,213,959.00	\$ 10,021,321.00	\$ 9,889,101.00
4	Surplus/Deficit		\$ (866,506.00)	\$ (674,443.00)	\$ (601,176.00)	\$ (606,381.00)
5	Ending Balance		\$ 3,568,230.80	\$ 4,056,722.47	\$ 3,455,546.47	\$ 2,849,165.47
6	<i>Teach Out Plan / Reserve</i>		\$ 1,802,067.00	\$ 1,802,067.00	\$ 2,037,549.00	\$ 2,037,549.00
7	Adjusted Ending Balance		\$ 1,766,163.80	\$ 2,254,655.47	\$ 1,417,997.47	\$ 811,616.47
8	Total Ending Balance with Teach Out Reserve June 30th		\$ 3,568,230.80	\$ 4,056,722.47	\$ 3,455,546.47	\$ 2,849,165.47
9	Detail Object Codes					
10	Beginning Balance		\$ 4,434,736.80	\$ 4,731,165.47	\$ 4,056,722.47	\$ 3,455,546.47
11	8590	State Revenue				
12	8980	SJCOE Contribution	\$ 2,108,371.00	\$ 2,234,135.00	\$ 2,278,818.00	\$ 2,324,394.00
13	8689	Tuition	\$ 6,477,481.00	\$ 6,477,481.00	\$ 6,671,805.00	\$ 6,805,241.00
14	8660	Interest	\$ 153,085.00	\$ 153,085.00	\$ 153,085.00	\$ 153,085.00
15	8689	Residency 2023-2026-5980	\$ 400,010.00	\$ 466,207.00	\$ 233,104.00	
16	8689	Residency 2022-2026-5982	\$ 16,979.00	\$ 41,941.00		
17	8689	Residency Capacity Grant 2023-2026 5976	\$ 166,667.00	\$ 166,667.00	\$ 83,333.00	
18	Total Revenue		\$ 9,322,593.00	\$ 9,539,516.00	\$ 9,420,145.00	\$ 9,282,720.00
19	1101/1105	Teacher/Extra/Subs	\$ 737,480.00	\$ 726,074.00	\$ 747,684.00	\$ 750,140.00
20	1300	Cert Perm	\$ 2,030,438.00	\$ 2,035,982.00	\$ 1,995,073.00	\$ 2,028,688.00
21	1311	Cert Temp	\$ 372,470.00	\$ 372,470.00	\$ 372,470.00	\$ 372,470.00
22	Total 1xxx		\$ 3,140,388.00	\$ 3,134,526.00	\$ 3,115,227.00	\$ 3,151,298.00
23	2206	Class Supp/OT	\$ -	\$ -	\$ -	\$ -
24	2300	Class Supv Perm	\$ 207,380.00	\$ 211,485.00	\$ 213,829.00	\$ 216,238.00
25	2316	Class Supv OT	\$ -	\$ -	\$ -	\$ -
26	2400	Class Perm	\$ 1,060,561.00	\$ 1,006,426.00	\$ 1,033,834.00	\$ 1,055,482.00
27	2405/2406	Class Temp/OT	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00
28	2900	Other Class Perm	\$ -	\$ -	\$ -	\$ -
29	2906	Other Class OT/Temp	\$ 1,474,890.00	\$ 1,484,615.00	\$ 1,474,890.00	\$ 1,474,890.00
30	2930	Student Workers	\$ -	\$ -	\$ -	\$ -
31	Total 2xxx		\$ 2,794,831.00	\$ 2,754,526.00	\$ 2,774,553.00	\$ 2,798,610.00
32	3000	Benefits	\$ 1,708,427.00	\$ 1,705,429.00	\$ 1,709,346.00	\$ 1,725,091.00
33	Total 3xxx		\$ 1,708,427.00	\$ 1,705,429.00	\$ 1,709,346.00	\$ 1,725,091.00
34	4200	Books	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
35	4310	Materials	\$ 90,000.00	\$ 65,700.00	\$ 90,000.00	\$ 90,000.00
36	4400	Non Cap Equip	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
37	Total 4xxx		\$ 115,000.00	\$ 105,700.00	\$ 125,000.00	\$ 125,000.00
38	5200	Travel & Conference	\$ 150,000.00	\$ 153,133.00	\$ 150,000.00	\$ 150,000.00
39	5300	Dues & Membership	\$ 46,456.00	\$ 46,623.00	\$ 47,462.00	\$ 48,174.00
40	5400	Insurance/Property & Liability	\$ 17,285.00	\$ 17,751.00	\$ 17,751.00	\$ 17,751.00
41	5600	Rent/Bldgs. & Repairs	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
42	5620	SJCOE Rent Only	\$ 566,137.00	\$ 566,137.00	\$ 566,137.00	\$ 566,137.00
43	5710	Direct Cost for Interfund Serv.	\$ 138,731.00	\$ 147,838.00	\$ 148,734.00	\$ 149,117.00
44	5800	Contract Services	\$ 591,510.00	\$ 629,640.00	\$ 422,024.00	\$ 215,134.00
45	5900	Postage/Cell/Internet	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
46	Total 5xxx		\$ 1,533,619.00	\$ 1,584,622.00	\$ 1,375,608.00	\$ 1,169,813.00
47	6200	Building Improvements	\$ -	\$ -	\$ -	\$ -
48	6400	Equipment	\$ -	\$ -	\$ -	\$ -
49	Total 6xxx		\$ -	\$ -	\$ -	\$ -
50	7310	Indirect	\$ 870,970.00	\$ 867,381.00	\$ 859,812.00	\$ 857,514.00
51	743x	Debt Service	\$ 25,864.00	\$ 61,775.00	\$ 61,775.00	\$ 61,775.00
52	Total 7xxx		\$ 896,834.00	\$ 929,156.00	\$ 921,587.00	\$ 919,289.00
53	Total Expenses		\$ 10,189,099.00	\$ 10,213,959.00	\$ 10,021,321.00	\$ 9,889,101.00
54	Total Surplus/Deficit		\$ (866,506.00)	\$ (674,443.00)	\$ (601,176.00)	\$ (606,381.00)
55	Ending Balance		\$ 3,568,230.80	\$ 4,056,722.47	\$ 3,455,546.47	\$ 2,849,165.47
56	<i>Teach Out Plan / Reserve</i>		\$ 2,037,549.00	\$ 2,037,549.00	\$ 2,037,549.00	\$ 2,037,549.00
57	<i>2% Economic Uncertainty Reserve</i>		\$ 203,782.00	\$ 204,279.00	\$ 200,426.00	\$ 197,782.00
58	<i>Amount Above (Below) Target</i>		\$ 1,326,899.80	\$ 1,814,894.47	\$ 1,217,571.47	\$ 613,834.47
59	Total Ending Balance with Teach Out Reserve June 30th		\$ 3,568,230.80	\$ 4,056,722.47	\$ 3,455,546.47	\$ 2,849,165.47



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 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student	\$5,066,300.00	07/01/24	Rowena Fairbanks	Contracted services for home to school transportation for Special Education students during the 2024/25 FY	PO25-00459
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student	\$266,324.00	07/01/24	Rowena Fairbanks	Contracted services for rider/monitor/aide transportation for Special Education students during the 2024/25 FY	PO25-00460
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student	\$33,789.00	07/01/24	Rowena Fairbanks	Contracted services for nurse transportation for Special Education students during the 2024/25 FY	PO25-00461
Fund 01 *01-0724-1650 *(5100)	Special Education (Restricted)	First Student	\$131,261.00	07/01/24	Rowena Fairbanks	Contracted services for field trip transportations for Special Education students during the 2024/25 FY	PO25-00462
Fund 01 01-6500-1700	Special Education (Restricted)	Action ASAP Delivery Services	\$60,320.00	07/01/24	Rowena Fairbanks	Contracted services to provide daily mail delivery services during the 2024/25 FY	PO25-00469
Fund 01 *01-0724-1650 *(5100)	S.E.L.P.A.. (Restricted)	First Student	\$39,868.00	07/01/24	Jane Chamberlain	Contracted services to provide transportation services from home to school for students transported by Lammersville during the 2024/25 FY	PO25-00481
Fund 79 79-0000-9217	IT (Unrestricted)	Ellen Wolfhagen	\$33,000.00	07/01/24	Ed Babakhan	Contracted services to provide E-Rate consulting services during the 2024/25 FY	PO25-00489
Fund 01 *01-3061-6082 *(5100)	Migrant Education (Restricted)	Sacramento State Sponsored Research	\$62,069.00	07/01/24	Manuel Nunez	Contracted services to provide summer residential program for migratory students during the 2024/25 FY	PO25-00720
Fund 12 12-5210-6956 12-5211-6959	Head Start (Restricted)	Acorn Evaluation Inc.	\$36,750.00	07/03/24	Connor Sloan	Contracted services to provide individual management consulting services during the 2024/25 FY	PO25-00731
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Victor Community Support Services Inc	\$639,120.00	07/10/24	Jane Chamberlain	Consultant shall provide counseling services during the 2024/25 FY	PO25-00978
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Oxbow Academy	\$177,240.00	07/10/24	Jane Chamberlain	Contracted services to provide residential board and care for students during the 2024/25 FY	PO25-00979
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Kiva AdVenture Academy Ranch LLC	\$100,000.00	07/10/24	Jane Chamberlain	Contracted services to provide residential board and care for students during the 2024/25 FY	PO25-00980
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Casa Pacifica Centers for Children and Families	\$78,000.00	07/10/24	Jane Chamberlain	Contracted services to provide residential board and care for students during the 2024/25 FY	PO25-00981
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Education LLC	\$200,000.00	07/10/24	Jane Chamberlain	Contracted services for tuition during 2024/25 FY	PO25-00982
Fund 01 01-0000-5071	Administration (Unrestricted)	Capitol Advisors Group LLC	\$36,000.00	07/10/24	Troy Brown	Contracted services to provide legislative and administration representation and other delegated business during the 2024/25 FY	PO25-00998
Fund 01 01-6500-1020	Special Education (Restricted)	Faith in Action Communication Education Services	\$918,240.00	07/01/24	Rowena Fairbanks	Contracted services to provide instructional assistant for Special Education student during the 2024/25 FY	PO25-01116
Fund 01 01-6500-2327	S.E.L.P.A. (Restricted)	Right Direction Crisis Intervention	\$50,000.00	07/01/24	Jane Chamberlain	Contracted services for transportation services for students placed at residential treatment centers during the 2024/25 FY	PO25-01118
Fund 09 09-0000-3800	Venture Academy (Unrestricted)	Manteca Unified School District	\$55,000.00	07/12/24	Joni Hellstrom	Contracted services to provide meal delivery during the 2024/25 FY	PO25-01133
Fund 01 01-6500-3202	Venture Academy (Restricted)	Speech Therapy Associates	\$165,000.00	07/01/24	Joni Hellstrom	Contracted services for speech therapy and assessment services during the 2024/25 FY	PO25-01134



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 12 12-6105-7730 *12-6105-7730 *(5100)	Early Childhood Education (Restricted)	Community Action Partnership of Kern	\$2,788,764.00	07/12/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the general child care and development program during the 2024/25 FY	PO25-01146
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$2,211,300.00	07/12/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2024/25 FY	PO25-01147
Fund 01 01-6500-1050	Special Education (Restricted)	Butterfly Effects LLC	\$75,912.00	07/01/24	Rowena Fairbanks	Contracted services to provide BCBA behavior analyst and provide instructional assistants for Special Education students during the 2024/25 FY	PO25-01255
Fund 01 01-6500-2010	Special Education (Restricted)	Ellen Hoke Corp	\$450,857.00	07/01/24	Rowena Fairbanks	Contracted services to provide DHH, OM, VI and TVI services along with braille & ILS instruction for Special Education students during the 2024/25 FY	PO25-01256
Fund 01 01-6500-2010	Special Education (Restricted)	Procare Therapy	\$141,768.00	07/01/24	Rowena Fairbanks	Contracted services to provide VI services along with braille & ILS instruction for Special Education students during the 2024/25 FY	PO25-01257
Fund 01 01-6500-2010	Special Education (Restricted)	Sonja Biggs Educational Services	\$286,560.00	07/01/24	Rowena Fairbanks	Contracted services to provide VI consultation, VI direct services, VI assessments and IEP preparation & attendance for Special Education during the 2024/25 FY	PO25-01258
Fund 01 01-9010-5025	CodeStack (Restricted)	Dan Ellis Champion Shrout	\$48,000.00	07/01/24	Johnny Arguelles	Contract to be a web developer to assist in various projects during the 2024/25 FY	PO25-01260
Fund 12 12-6105-7730 *12-5025-7740 *12-6105-7730 *(5100)	Early Childhood Education (Restricted)	Creative Childcare Inc	\$3,164,832.00	07/16/24	Connor Sloan	Cooperative Agreement for the purpose of conducting activities of the General Child Care and Development program during the 2024/25 FY	PO25-01266
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood Education (Restricted)	Creative Childcare Inc	\$3,331,692.00	07/16/24	Connor Sloan	Cooperative Agreement for the purpose of conducting activities of the California State Preschool program during the 2024/25 FY	PO25-01267
Fund 01 01-0000-5210	Business (Unrestricted)	Talx Corporation	\$50,000.00	07/16/24	Terrell Martinez	Contracted services for unemployment cost control service during the 2024/25 FY	PO25-01268
Fund 12 12-6105-7730 *12-6105-7730 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$293,040.00	07/16/24	Connor Sloan	Cooperative Agreement for the purpose of conducting activities of the General Child Care and Development program during the 2024/25 FY	PO25-01272
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood Education (Restricted)	Community Action Partnership of Kern	\$255,528.00	07/16/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2024/25 FY	PO25-01273
Fund 01 *01-3225-6327 *(5100)	Comp Health (Restricted)	Boys and Girls Club of Tracy	\$69,200.00	07/17/24	Sheri Coburn	Contracted services to facilitate the after school summer learning program as part of ESSER III Summer Grant Program during the 2024/25 FY	PO25-01280
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Behavioral and Educational Strategies and Training	\$79,302.00	07/17/24	Rowena Fairbanks	Contracted services to provide Specialized Academic Instruction during the 2024/25 FY	PO25-01285
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Easter Seals Superior California	\$38,808.00	07/17/24	Rowena Fairbanks	Contracted services to provide ATS, OT and PT for Special Education students during the 2024/25 FY	PO25-01286
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Eaton Interpreting Services	\$122,112.00	07/17/24	Rowena Fairbanks	Contracted services to provide sign language interpretation during the 2024/25 FY	PO25-01287
Fund 01 01-0000-5168	Operations (Unrestricted)	Infinity Communications & Consulting Inc	\$46,000.00	07/17/24	Warren Sun	Contracted services for E-rate consulting services during the 2024/25 FY	PO25-01293
Fund 09 09-0000-3800	Venture Academy (Unrestricted)	Lodi Unified School District	\$310,000.00	07/18/24	Joni Hellstrom	Contracted services to provide meals during the 2024/25 FY	PO25-01327



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 01-9010-5025 **01-9010-5025 **(5808)	CodeStack (Restricted)	Melissa Hulsey	\$30,840.00	07/01/24	Johnny Arguelles	Contracted services to provide trainings during the 2024/25 FY	PO25-01328
Fund 01 01-3225-6314 *01-3225-6314 *(5100)	Comp Health (Restricted)	Linden Unified School District	\$217,442.06	07/01/24	Sheri Coburn	Contracted services to facilitate the after school summer learning program as part of ESSER III Summer grant program during the 2024/25 FY	PO25-01369
Fund 01 01-3225-6314 *01-3225-6314 *(5100)	Comp Health (Restricted)	Boys and Girls Club of Tracy	\$144,961.38	07/01/24	Sheri Coburn	Contracted services to facilitate the after school summer learning program as part of ESSER III Summer grant program during the 2024/25 FY	PO25-01370
Fund 01 01-3225-6314 *01-3225-6314 *(5100)	Comp Health (Restricted)	New Hope School District	\$54,360.51	07/01/24	Sheri Coburn	Contracted services to facilitate the after school summer learning program as part of ESSER III Summer grant program during the 2024/25 FY	PO25-01371
Fund 01 01-3225-6314 *01-3225-6314 *(5100)	Comp Health (Restricted)	Ripon Unified School District	\$54,360.51	07/01/24	Sheri Coburn	Contracted services to facilitate the after school summer learning program as part of ESSER III Summer grant program during the 2024/25 FY	PO25-01372
Fund 01 01-3225-6314 *01-3225-6314 *(5100)	Comp Health (Restricted)	Team Charter Academy	\$54,360.51	07/01/24	Sheri Coburn	Contracted services to facilitate the after school summer learning program as part of ESSER III Summer grant program during the 2024/25 FY	PO25-01373
Fund 01 01-5310-1690	Special Education (Restricted)	Lincoln Unified School District	\$26,208.00	07/24/24	Rowena Fairbanks	Contracted services to provide meals for Special Education classes during the 2024/25 FY	PO25-01494
Fund 01 01-3225-6328 *01-3225-6328 *(5100)	Comp Health (Restricted)	El Concilio California Academy	\$52,200.00	07/24/24	Sheri Coburn	Contracted services to facilitate the after school summer learning program as part of ESSER III Summer grant program during the 2024/25 FY	PO25-01497
Fund 01 01-4124-6380 *01-4124-6380 *(5100)	Comp Health (Restricted)	Boys and Girls Club of Tracy	\$52,200.00	07/24/24	Sheri Coburn	Contracted services to facilitate the after school summer learning program as part of the 21st Century Community Learning Centers program during the 2024/25 FY	PO25-01499
Fund 09 09-1100-3846	Venture Academy (Restricted)	Old Sow Coaching & Consulting	\$25,950.00	07/16/24	Joni Hellstrom	Contracted services to provide individual leadership coaching services during the 2024/25 FY	PO25-01531
Fund 01 *01-3225-6328 *(5100)	Comp Health (Restricted)	Boys and Girls Club of Tracy	\$59,436.78	07/26/24	Sheri Coburn	Contracted services to facilitate the after school learning program as part of ESSER III during the 2024/25 FY	PO25-01592
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Point Quest Sacramento Depot Park	\$50,000.00	07/26/24	Rowena Fairbanks	Contracted services for tuition for students attending Point Quest during the 2024/25 FY	PO25-01594
Fund 01 01-0240-3927	C.O.S.P. (Restricted)	San Joaquin County Probation Department	\$127,788.00	07/26/24	Melanie Greene	Contracted services for reimbursement of one full time social worker position for at risk youth during the 2024/25 FY	PO25-01664
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Ripon Unified School District	\$96,004.17	07/01/24	Sheri Coburn	Contracted services to facilitate the afterschool learning program as part of the afterschool education and safety program during the 2024/25 FY	PO25-01672
Fund 01 Fund 09 01-3182-3345 09-0240-8100	C.O.S.P. (Restricted)	Kango	\$50,000.00	07/29/24	Melanie Greene	Contracted services to provide transportation services for Foster Youth and Homeless students during the 2024/25 FY	PO25-01689
Fund 09 09-0240-8100	C.O.S.P. (Restricted)	Old Sow Coaching and Consulting	\$135,734.00	07/01/24	Melanie Greene	Contracted services to provide Professional Development and Leadership coaching during the 2024/25 FY	PO25-01695



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 09 Fund 01 *09-0240-8100 01-0240-3190 *01-0240-3190 *(5100)	C.O.S.P. (Restricted)	San Joaquin County Probation Department	\$706,228.00	07/29/24	Melanie Greene	Independent agreement to assist in administering a cooperative program through its community schools for at risk youth during the 2024/25 FY	PO25-01707
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Boys and Girls Club of Tracy	\$1,351,061.93	07/01/24	Sheri Coburn	Contracted services to facilitate the afterschool learning program as part of the afterschool education and safety program during the 2024/25 FY	PO25-01721
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Linden Unified School District	\$604,579.36	07/01/24	Sheri Coburn	Contracted services to facilitate the afterschool learning program as part of the afterschool education and safety program during the 2024/25 FY	PO25-01722
Fund 01 01-5310-1690	Special Education (Restricted)	Lodi Unified School District	\$47,408.00	07/31/24	Rowena Fairbanks	Contracted services to provide meals for Special Education classes during the 2024/25 FY	PO25-01759
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	New Hope School District	\$149,518.84	07/01/24	Sheri Coburn	Contracted services to facilitate the afterschool learning program as part of the afterschool education and safety program during the 2024/25 FY	PO25-01761
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Team Charter School	\$132,241.46	07/01/24	Sheri Coburn	Contracted services to facilitate the afterschool learning program as part of the afterschool education and safety program during the 2024/25 FY	PO25-01762
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	Team Charter Academy	\$177,030.07	07/01/24	Sheri Coburn	Contracted services to facilitate the afterschool learning program as part of the afterschool education and safety program during the 2024/25 FY	PO25-01763
Fund 01 01-6010-6371 *01-6010-6371 *(5100)	Comp Health (Restricted)	El Concilio California Academy	\$176,893.69	07/01/24	Sheri Coburn	Contracted services to facilitate the afterschool program as part of the afterschool education and safety program includes transportation during the 2024/25 FY	PO25-01764
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	247 Allstaff LLC	\$378,492.00	07/31/24	Rowena Fairbanks	Contracted services for additional LVN services for Special Education students during the 2024/25 FY	PO25-01765
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	A Show of Hands	\$638,675.00	07/31/24	Rowena Fairbanks	Contracted services for sign language interpreting services for Special Education during the 2024/25 FY	PO25-01766
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	Amergis Healthcare Staffing	\$437,000.00	07/31/24	Rowena Fairbanks	Contracted services for additional LVN services for Special Education students during the 2024/25 FY	PO25-01768
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	San Diego Center for Children	\$85,000.00	07/31/24	Jane Chamberlain	Contracted services for residential board and care for students during the 2024/25 FY	PO25-01778
Fund 09 Fund 01 09-0000-3800 01-6500-3202	Venture Academy (Unrestricted & Restricted)	LC Education LLC	\$87,000.00	07/12/24	Joni Hellstrom	Contracted services to provide initial Psychological, OT evaluation & provide OT for students during the 2024/25 FY	PO25-01804
Fund 01 01-7399-3018 **01-7399-3018 **01-7399-3019 **(5808)	C.O.S.P. (Restricted)	Erin Elizabeth Young	\$108,710.44	07/01/24	Melanie Greene	Contracted services to provide creative art classes for students during the 2024/25 FY	PO25-01823
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Devereux Foundation	\$65,400.00	08/05/24	Jane Chamberlain	Contracted services to provide residential board and care for students during the 2024/25 FY	PO25-01896



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Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-5059 **01-0000-5059 **(5808)	Administration (Unrestricted)	LSA Global LLC	\$511,871.93	08/05/24	Troy Brown	Contracted services to design and deliver leadership and management development programs for SJCOE senior leaders and new managers during the 2024/25 FY	PO25-01908
Fund 01 01-5310-1690	Special Education (Restricted)	Manteca Unified School District	\$150,928.00	08/02/24	Rowena Fairbanks	Contracted services to provide meals for Special Education students during the 2024/25 FY	PO25-01970
Fund 01 01-6500-1050	Special Education (Restricted)	Procare Therapy	\$628,080.00	07/01/24	Rowena Fairbanks	Contracted services to provide PT and SLP services for Special Education students during the 2024/25 FY	PO25-01973
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Lincoln Unified School District	\$45,000.00	07/01/24	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2024/25 FY	PO25-01977
Fund 01 01-7399-3018	C.O.S.P. (Restricted)	Factory Institute of Training	\$99,900.00	07/01/24	Melanie Greene	Contracted services to provide physical education and fitness training during the 2024/25 FY	PO25-01997
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Banta Unified School District	\$40,000.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02038
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Lincoln Unified School District	\$100,200.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02039
Fund 01 01-4124-6343 *01-4124-6343 *(5100)	Comp Health (Restricted)	Boys and Girls Club of Tracy	\$221,415.00	07/01/24	Sheri Coburn	Contracted services to facilitate the afterschool program as part of the Century Community Learning Center program during the 2024/25 FY	PO25-02042
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Devereux Advanced Behavioral Health - GA	\$78,000.00	08/09/24	Jane Chamberlain	Contracted services for residential board and care for students during the 2024/25 FY	PO25-02045
Fund 12 *12-5210-6956 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$1,783,656.86	08/09/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2024/25 FY	PO25-02049
Fund 01 01-9010-6339	Comp Health (Restricted)	Fowler Direct Billing Systems	\$74,613.00	07/01/24	Sheri Coburn	Contracted services to provide technical and maintenance of FDBS systems during the 2024/25 FY	PO25-02055
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Lodi Unified School District	\$226,000.00	08/09/24	Nou Hendricks	Contracted services for student meals during the 2024/25 FY	PO25-02058
Fund 01 01-7399-3018	C.O.S.P. (Restricted)	We Heart Art Academy	\$70,102.00	07/01/24	Melanie Greene	Contracted services to provide Art Therapy for DCA class during the 2024/25 FY	PO25-02079
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Stockton Unified School District	\$64,000.00	07/01/24	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2024/25 FY	PO25-02124
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Escalon Unified School District	\$66,700.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02125
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Stockton Unified School District	\$121,050.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02126
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood Education (Restricted)	Stockton Unified School District	\$3,257,982.00	07/30/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2024/25 FY	PO25-02136



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Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 12 *12-5059-7735 *(5100)	Early Childhood Education (Restricted)	Stockton Unified School District	\$37,686.59	08/14/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2024/25 FY	PO25-02137
Fund 12 *12-5059-7735 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$25,284.64	08/14/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2024/25 FY	PO25-02138
Fund 12 12-5059-7735 *12-5059-7735 *(5100)	Early Childhood Education (Restricted)	Creative Childcare Inc	\$151,394.00	08/14/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the California State Preschool program during the 2024/25 FY	PO25-02139
Fund 12 *12-5211-6959 *12-5210-6956 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$3,398,621.05	08/14/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the Head Start Program during the 2024/25 FY	PO25-02160
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Ripon Unified School District	\$75,000.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02195
Fund 12 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$150,700.00	07/01/24	Connor Sloan	Contracted services to provide family intervention/case management services for families who are at risk during the 2024/25 FY	PO25-02237
Fund 12 *12-5810-6227 *12-7810-6260 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	Parents By Choice	\$77,000.00	07/01/24	Connor Sloan	Contracted services to provide evidence based co-parenting and life skills classes during the 2024/25 FY	PO25-02238
Fund 12 12-5210-6956 *12-5210-6956 *(5100)	Head Start (Restricted)	Stockton Unified School District	\$6,107,695.60	08/19/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2024/25 FY	PO25-02242
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	New Hope School District	\$40,000.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02263
Fund 01 01-9010-6386	Ed Services (Restricted)	Old Sow Coaching & Consulting	\$52,899.00	07/09/24	Lauren Dietrich	Contracted services to provide Individual leadership coaching during the 2024/25 FY	PO25-02264
Fund 01 01-5310-3690	C.O.S.P. (Restricted)	Manteca Unified School District	\$215,000.00	08/20/24	Nou Hendricks	Contracted services to provide student meals during the 2024/25 FY	PO25-02266
Fund 01 01-7399-3019	C.O.S.P. (Restricted)	Demetris Washington	\$35,000.00	08/15/24	Melanie Greene	Contracted service to provide art workshops during the 2024/25 FY	PO25-02269
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Oak View Union Elementary School District	\$56,700.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02332
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Tracy Unified School District	\$121,050.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02333
Fund 01 01-7399-3019	C.O.S.P. (Restricted)	Make It Madu LLC	\$35,000.00	08/15/24	Melanie Greene	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02341
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Linden Unified School District	\$50,000.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02403
Fund 01 01-9010-6264	G.V.C.C. (Restricted)	Sonora Area Foundation	\$28,875.00	08/16/24	Nick Mueller	Contracted services to provide local oversight training during the 2024/25 FY	PO25-02409



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	California Fire Fighter Apprenticeship Committee	\$1,990,162.31	08/22/24	Annie Cunial	Contracted services to provide related and supplemental instruction for apprentice Fire Fighters during the 2024/25 FY	PO25-02420
Fund 12 12-9012-6228 *12-9012-6228 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$201,270.00	07/01/24	Connor Sloan	Contracted services to provide Family Intervention Expansion services for families at risk of child abuse, neglect and domestic violence during the 2024/25 FY	PO25-02428
Fund 12 *12-7810-6250 *(5100)	Early Childhood Education (Restricted)	San Joaquin County Child Abuse Prevention Council	\$55,000.00	07/01/24	Connor Sloan	Contracted services to provide crisis childcare services to parents in need of childcare during the 2024/25 FY	PO25-02429
Fund 12 12-5210-6956 *12-5210-6956 *(5100)	Head Start (Restricted)	Community Action Partnership of Kern County	\$274,320.00	08/02/24	Connor Sloan	Cooperative agreement for the purpose of conducting activities of the Head Start program during the 2024/25 FY	PO25-02443
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Lodi Unified School District	\$64,000.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02506
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Lodi Unified School District	\$131,164.71	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02507
Fund 01 *01-6500-2030 *(5100)	S.E.L.P.A. (Restricted)	Creative Alternative Inc	\$30,000.00	08/28/24	Jane Chamberlain	Contracted services for tuition for students during the 2024/25 FY	PO25-02549
Fund 01 0-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Children Now	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02554
Fund 01 01-9010-7161 01-9010-7161 *(5100)	STEM (Restricted)	Rowan Browne Driscoll	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02555
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Greene Scholars	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02556
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Marian Murphy Shaw	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02557
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Rosanna Ayers	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02558
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Gran Phinal E Apprenticeship Academy	\$241,200.00	08/28/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02561
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Operating Engineers Local 3 JATC	\$512,550.00	08/28/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02562
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	La Moda Apprenticeship Academy	\$56,280.00	08/28/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02563



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Northern California Plasterers JATC	\$68,340.00	08/28/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02564
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Angelicas Career Academy	\$40,200.00	09/03/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02617
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Central Valley Motherlode Plumbing and Pipefitting Apprenticeship Committee	\$128,137.50	09/03/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02618
Fund 01 12-5211-6959 12-5210-6956	Head Start (Restricted)	Parents By Choice Inc	\$100,000.00	08/01/24	Connor Sloan	Contracted services to provide and support mental health consultation services for enrolled Early Head Start and Head Start children during the 2024/25 FY	PO25-02645
Fund 12 *12-5210-6961 *(5100)	Head Start (Restricted)	Lodi Unified School District	\$115,788.16	09/09/24	Connor Sloan	Contracted services for SJCOE to provide funding to install a preschool age-appropriate playground, to serve children ages 2-5 during the 2024-25 FY	PO25-02648
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	The Exploratorium	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02652
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	University of CA Berkley	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02663
Fund 01 *01-6500-2327 *(5100)	S.E.L.P.A. (Restricted)	Hanna Academy	\$273,750.00	09/16/24	Jane Chamberlain	Contracted services to provide residential board and care for students during the 2024/25 FY	PO25-02699
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Tracy Unified School District	\$64,000.00	07/01/24	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2024/25 FY	PO25-02701
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Jefferson School District	\$50,000.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02702
Fund 01 01-7810-6359 *01-7810-6359 *(5100)	Comp Health (Restricted)	Manteca Unified School District	\$121,050.00	07/01/24	Sheri Coburn	Contracted services to participate in Mental Health Student Services Act activities during the 2024/25 FY	PO25-02703
Fund 01 01-9012-6351 *01-9012-6351 *(5100)	Comp Health (Restricted)	Manteca Unified School District	\$64,000.00	07/01/24	Sheri Coburn	Contracted services to promote safe and healthy behaviors and environments for individuals, families and communities during the 2024/25 FY	PO25-02704
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Anna Barbarinde	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02706
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Ten Strands	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02707
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Los Angeles County Office of Education	\$241,893.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02740



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 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	California Science Teachers Association	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02817
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Greater East Bay Barber Cosmetology Apprenticeship Committee	\$111,052.50	09/05/24	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices participating in program during the 2024/25 FY	PO25-02823
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Cement Masons of Southern California Training Services	\$469,837.50	09/05/24	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices participating in program during the 2024/25 FY	PO25-02826
Fund 01 01-9010-6339 *01-9010-6339 *(5100)	Comp Health (Restricted)	Escalon Unified School District	\$1,299,920.03	07/01/24	Sheri Coburn	Contracted services to implement the student Behavioral Health Incentive program during the 2024/25 FY	PO25-02873
Fund 01 01-9010-6339 *01-9010-6339 *(5100)	Comp Health (Restricted)	Linden Unified School District	\$532,817.95	07/01/24	Sheri Coburn	Contracted services to implement the student Behavioral Health Incentive program during the 2024/25 FY	PO25-02874
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Health Impact	\$34,170.00	09/03/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02879
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Luis Obispo County Office of Education	\$83,813.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02889
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Yolo County Office of Education	\$83,397.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02890
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Shasta County Office of Education	\$83,051.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02891
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	El Dorado County Office of Education	\$83,536.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02892
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Mateo County Office of Education	\$90,469.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02893
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Monterey County Office of Education	\$88,667.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02894
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Plumas County Office of Education	\$80,208.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02895
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Sacramento County Office of Education	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02908
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	California Barber and Cosmetology Apprenticeship Training Committee	\$160,800.00	09/11/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02915
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	WECA ATC Apprenticeship and Training Committee	\$854,250.00	09/11/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-02917



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

Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	New Era Barber and Cosmetology Apprenticeship Program	\$80,400.00	09/17/24	Annie Cunial	Contracted services to provide a program of related and supplemental instructional for the State of California registered apprentices during the 2024/25 FY	PO25-02921
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Glenn County Office of Education	\$80,693.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02925
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Fresno County Superintendent of Schools	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02927
Fund 01 01-7810-6053 *01-7810-6053 (5100)	STEM (Restricted)	Kern County Superintendent of Schools	\$102,395.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02930
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	PHCC- GSA Training Trust Fund	\$102,510.00	09/17/24	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices participating in program during the 2024/25 FY	PO25-02944
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Sacramento County Office of Education	\$107,872.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-02947
Fund 01 01-7810-6018 *01-7810-6018 *(5100)	Comp Health (Restricted)	San Joaquin Community Data Cooperative	\$143,328.16	12/01/23	Sheri Coburn	Contracted services to provide research and evaluation services to SJCOE for the Suicide Rapid Response program during the 2024/25 FY	PO25-02970
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Francisco Unified School District	\$86,795.00	07/01/24	Katie Wipfli	Contracted services to provide for local implementation teams to assemble and be facilitated by COE leaders to build local capacity to deliver and participate in professional learning activities during the 2024/25 FY	PO25-03074
Fund 01 01-0000-5026	CodeStack (Unrestricted)	California County Superintendents	\$328,285.64	09/30/24	Johnny Arguelles	Contracted services for annual franchise fees during the 2024/25 FY	PO25-03093
Fund 09 09-0240-8100	C.O.S.P. (Restricted)	Everdriven Tech LLC	\$75,000.00	09/09/24	McCreath	Contracted services to provide student transportation services during the 2024/25 FY	PO25-03118
Fund 09 09-0240-8100	C.O.S.P. (Restricted)	Factory Institute of Training	\$36,000.00	09/25/24	Melanie Greene	Contracted services to provide Mentorship/PBIS/Physical Fitness services during the 2024/25 FY	PO25-03141
Fund 12 12-9012-7799 12-5210-6956 12-5211-6959	Business (Restricted)	Collective Strategies Inc	\$91,250.00	10/01/24	Rachele Tyler	Contracted services to provide accounting services during the 2024/25 FY	PO25-03216
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	SMUD	\$170,850.00	09/26/24	Annie Cunial	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices participating in program during the 2024/25 FY	PO25-03315
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Lake County Office of Education	\$125,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-03618
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	The University Corp	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-03620
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Santa Barbara County Office of Education	\$350,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-03644
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	WestEd	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-03650



Fund Resource Management	Program Restricted/Unrestricted	Vendor	Amount	Date Signed	Administrator	Purpose	Purchase Order#
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	Rialto Unified School District	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-03659
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	San Diego County Superintendent of Schools	\$28,000.00	07/01/24	Katie Wipfli	Contracted services to provide professional learning and support services during the 2024/25 FY	PO25-03660



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 #
01-6500-1300-1610	Restricted	Hailey Musick	\$647.59 Daily	\$698.66 Daily	Rowena Fairbanks	Position changed from Director I Position in Special Education to Director II Position in Special Education. Increase of \$16,469.66.	75179
01-9010-2400-5025	Restricted	Matthew Mendoza	\$268.66 Daily	\$355.98 Daily	Cassandra A Pamplona-Valdez	Position changed from Associate Web Developer Position in CodeStack to Web Developer Position in CodeStack. Increase of \$31,131.20.	70299
01-9010-2300-7135	Restricted	Julia Cornejo	\$194.12 Daily	\$285.56 Daily	Erika Chapman	Position changed from Administrative Assistant Position in Student Engagement & the Arts to Project Liaison I Position in Student Engagement and the Arts. Increase of \$13,804.52.	74697
01-0000-2400-5000 01-0000-2400-5702	Unrestricted	Yesenia Gilley	\$194.12 Daily	\$248.45 Daily	Sun, Warren	Position changed from Staff Secretary Position in Operations to Fleet Support Technician Position in Operations. Increase of \$19,304.80.	75732
01-5632-2400-3939 01-9010-2400-3941 01-3213-2400-3474	Restricted	Malio Elias	\$199.76 Daily	\$218.49 Daily	Mark Yost	Position changed from Campus Connection Technician Position in Alternative to Student Services Transition Specialist Position in Foster Youth. Increase of \$24,481.20.	76563
01-6650-2300-6630 01-6690-2300-6340	Restricted	Tabitha Loosli	\$214.48 Daily	\$299.86 Daily	Sheri Coburn	Position changed from Account Technician II Position in Comprehensive Health to Project Liaison II Position in Comprehensive Health. Increase of \$11,937.10.	59217
09-3010-2300-3868	Restricted	Maritza Rodriguez	\$245.49 Daily	\$401.81 Daily	Joni Hellstrom	Position changed from Sr. Administrative Assistant Position in Venture Academy to Position Program Manager I in Venture Academy. Increase of \$29,286.32.	74984
01-6500-1300-1610	Restricted	Justin Albano	\$629.06 Daily	\$660.54 Daily	Rowena Fairbanks	Position changed from Coordinator IV Position in Special Education to Director I Position in Special Education. Increase of \$26,951.84.	77087
01-6500-2900-1050 01-9010-2900-6510 01-0000-2900-7908	Restricted	Kristi Baysinger	\$646.35 Daily	\$683.80 Daily	Shelly Garrett	Position changed from Coordinator IV Position in Special Education to Director I Position in Special Education. Increase of \$13,076.04.	75407
01-7399-1300-3018	Restricted	Jacob Boyd	\$633.68 Daily	\$683.80 Daily	Juan Jauregui Jr.	Position changed from Coordinator IV Position in Alternative Education to Director I Position in Alternative Education. Increase of \$17,545.22 .	77306
01-0000-2300-7610	Unrestricted	Elisa Bubak	\$515.67 Daily	\$579.89 Daily	Troy Brown	Position changed from Public Information Officer Position in Administration moved on the Management Salary Schedule from row 12 to row 14. Increase of \$25,487.28.	78136
01-0000-1360-5000	Unrestricted	Jane Chamberlain	\$989.85 Daily	\$1,065.67 Daily	Troy Brown	Position changed from Assistant Superintendent Position in Administration to Deputy Superintendent Position in Administration. Increase of \$22,257.27	78726
01-9010-1300-7135	Restricted	Erika Chapman	\$595.85 Daily	\$625.66 Daily	Jane Chamberlain	Position changed from Coordinator IV Position in Student Activities and Events to Director I Position in Student Activities and Events. Increase of \$18,243.64.	75403
01-0000-2200-5700	Unrestricted	Oscar Cordero Lazo	\$173.88 Daily	\$214.06 Daily	Timothy Sutton	Position changed from Campus Connection Technician Position in Operations to Maintenance Worker Position in Operations. Increase of \$42,336.77.	75604
01-7810-2300-6254 01-7810-2300-6280	Restricted	Shawn Estes	\$301.50 Daily	\$354.04 Daily	Nicholas Muller	Position changed from Project Liaison I Position in GVCC Sonora to Project Leader I Position in GVCC. Increase of \$13,175.20.	78162
09-0240-1300-8100	Restricted	Arnold Kimble	\$467.33 Daily	\$549.29 Daily	Douglas McCreath	Position changed from Teacher Position in Alternative Education to Coordinator IV Position in One.Charter. Increase of \$47,490.57.	75025
01-0000-2300-5026 01-9010-2300-5025	Both	Donna Williamson	\$815.48 Daily	\$878.01 Daily	Jane Chamberlain	Position changed from Director III Position in CodeStack to Division Director Position in CodeStack. Increase of \$20,209.06.	79367
01-0000-2300-4205	Unrestricted	Frank Souza	\$633.68 Daily	\$683.80 Daily	Katelyn Wipfli	Position changed from Coordinator IV Position in SELPA to Director I Position in College and Career Readiness. Increase of \$32,223.84.	75891
01-0000-1360-5000	Unrestricted	Janine Kaeslin	\$1,101.50 Daily	\$1,192.16 Daily	Troy Brown	Position changed from Associate Superintendent Position in Administration to Deputy Superintendent in Administration. Increase of \$28,735.62.	78729



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
01-0000-2300-7610	Unrestricted	Kailyn Hill	\$279.14 Daily	\$390.33 Daily	Troy Brown	Position changed from Media and Communication Specialist Position in Administration to Project Leader III Position in Administration. Increase of \$20,816.52.	78107
01-0000-1300-7204	Unrestricted	Lissa Gilmore	\$633.68 Daily	\$683.80 Daily	Tamara Basepayne		77065
01-0240-1100-3927	Restricted	Rachel Benzinger	570.29 Daily	\$570.29 Daily	Jamie Ward	Position changed from Teacher-Counselor Salary Schedule Placement TCH 17/CL 6 Position in Discovery Challenge 183 days to Teacher-Counselor Salary Schedule Placement TCH 17/CL 6 Position in Discovery Challenge Academy 214 days. Increase of \$22,991.99.	77354
01-9010-1300-6386 01-9010-1300-6396 01-9010-1300-6394 01-9010-1300-6404 01-9010-1300-6398 01-9010-1300-6403	Restricted	Megan Filice	\$570.29 Daily	\$627.55 Daily	Lauren Dietrich	Position changed from Teacher Position in Venture Academy to Coordinator IV Position in Continuous Improvement and Support. Increase of \$39,359.18.	74940
01-0000-2300-7610	Unrestricted	Zachary Johnson	\$574.79 Daily	\$629.06 Daily	Janine Kaeslin	Position changed from Public Information Officer Position in Administration moved on the Management Salary Schedule from row 12 to row 14. Increase of \$18,390.48.	78113
01-9010-2300-5025 01-0000-2300-5026	Both	Maria Junez	\$311.03 Daily	\$409.85 Daily	Michael Pham	Position changed from System Specialist Position in CodeStack to Program Manager I Position in CodeStack. Increase of \$16,538.60.	73403
01-0000-2300-7610	Unrestricted	Veronica Rabang	\$540.44 Daily	\$579.89 Daily	Janine Kaeslin	Position changed from Public Information Officer Position in Administration moved on the Management Salary Schedule from row 12 to row 14. Increase of \$13,791.80.	78140
01-7810-2300-6254 01-7810-2300-6252 01-7810-2300-6251 01-7810-2300-6253 01-7810-2300-6279	Restricted	Rory Storrs	\$384.06 Daily	\$430.36 Daily	Nicholas Muller	Position changed from Project Leader I Position in GVCC Stockton to Program Manager III Position in GVCC Stockton. Increase of \$15,251.20.	78159
01-0000-2300-5205	Unrestricted	Sy Vang	\$422.05 Daily	\$549.29 Daily	Jerald Creel	Position changed from Senior Network Support Technician Position in Information Technology to Coordinator IV Position in Information Technology. Increase of \$20,499.36.	77781
01-6500-1100-1020 01-6500-1100-1327	Restricted	Asha Asokan	\$147.55 Daily	\$324.88 Daily	Rowena Fairbanks	Position changed from Instructional Assistant in Special Education to Teacher in Special Education. Increase of \$70,912.50	75055
09-0240-1300-8100 01-0240-1300-3610	Restricted	Annie Camacho	\$531.78 Daily	\$576.74 Daily	Juan Jauregui Jr.	Position changed from Program Manager III Position in Alternative Education to Director I Position in Alternative Education. Increase of \$12,283.59.	75030
01-0000-1330-5000 12-9012-1330-7799 01-7810-1330-6053	Both	Ann Cunial	\$830.38 Daily	\$897.07 Daily	Janine Kaeslin	Position changed from Division Director Position in Educational Services to Assistant Superintendent Position in Educational Services. Increase of \$18,875.02.	78726
01-0240-2300-3610 09-0240-2300-8100	Unrestricted	Bradi Kooyman	\$196.06 Daily	\$549.29 Daily	Melanie Greene	Position changed from Human Resources Technician II Position in Human Resources to Coordinator IV Position in County Operated Schools Programs. Increase of \$99,028.96.	74720
01-0240-1100-3020	Unrestricted	Justin Evans	\$182.45 Daily	\$324.88 Daily	Jacob Boyd	Position changed from Campus Connection Technician Position in Alternative Education to Teacher Position in Alternative Education. Increase of \$48,604.51.	75025
01-6500-210-1020	Restricted	Yesenia Figone	\$150.48 Daily	\$324.88 Daily	Jeanette Dovik	Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$58,635.57 .	71122
01-0240-1100-3190	Unrestricted	Daniel Francis	\$173.88 Daily	\$324.88 Daily	Douglas Silva	Position changed from Campus Connection Technician Position in Alternative Education to Teacher Position in Alternative Education. Increases of \$50,355.50.	78741



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

Fund Resource Object Management	Program Restricted/Unrestricted	Name	Current Salary	Proposed Salary	Administrator	Purpose	HRA #
09-0240-1100-8100	Unrestricted	Hannah Garcia	\$224.40 Daily	\$368.16 Daily	Douglas McCreath	Position changed from Administrative Assistant Position in Alternative Education to Teacher Position in Alternative Education. Increase of \$12,408.28.	79215
01-6500-1100-1020	Restricted	Dhivya Gurumoorthy Subramanian	\$136.20 Daily	\$324.88 Daily	Jason Davis	Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$61,590.59.	73686
01-0240-1100-3020	Unrestricted	Michael Lemos	\$182.46 Daily	\$339.40 Daily	Lonnie Cox	Position changed from Campus Connection Technician Position in Alternative Education to Teacher Position in Alternative Education. Increase of \$52,255.92.	82170
01-6500-1100-1020	Restricted	Anuradha Mishra	\$133.50 Daily	\$339.40 Daily	Brett Lewis	Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$67,534.33.	82555
01-6500-1100-1020	Restricted	Priya Narashima Moorthy	\$129.66 Daily	\$394.46 Daily	Danielle McPherson	Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$82,137.39.	73204
01-6500-1100-1020	Restricted	Sunandra Ralmilay	\$136.20 Daily	\$324.88 Daily	Danielle McPherson	Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$60,466.39.	73880
01-6500-1100-1020	Restricted	Debleena Sain	\$122.34 Daily	\$368.43 Daily	Rowena Fairbanks	Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$75,283.28.	75056
01-6500-1100-1020	Restricted	Taylor Trout	\$147.90 Daily	\$324.88 Daily	Rowena Fairbanks	Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$64,204.88.	75057
01-6500-1100-1020	Restricted	Alekhya Wuppalapati	\$122.24 Daily	\$324.88 Daily	Danielle McPherson	Position changed from Instructional Assistant Position in Special Education to Teacher Position in Special Education. Increase of \$58,163.37.	77208
01-9010-2300-6511	Restricted	Angelica Ayala	\$525.98 Daily	\$576.74 Daily	Sheri Coburn	Position changed from Coordinator II Position in Comprehensive Health to Director I Position in Comprehensive Health. Increase of \$22,129.06.	77580
01-9010-2300-6511	Restricted	Bellamaria Aguilar	\$322.91 Daily	\$451.89 Daily	Sheri Coburn	Position changed from Project Liaison III Position in Comprehensive Health to Program Manager III Position in Comprehensive Health. Increase of \$48,931.70.	71962
01-0240-1100-3927	Restricted	Cynthia Contreras	\$359.92 Daily	\$409.85 Daily	Leticia Sida	Position changed from Project Liaison II Position in Head Start to Program Manager I Position in Head Start. Increase of \$15,370.32.	77077
01-0240-1300-3610 01-3025-1300-3350 09-0240-1300-8100 09-4129-1300-8134	Unrestricted	Elmer Soriano	\$524.56 Daily	\$564.38 Daily	Juan Jauregui Jr.	Position changed from Teacher Position in Alternative Education to Coordinator IV Position in Alternative Education. Increase of \$38,443.31.	77306
01-9010-2300-6511 01-6680-2300-6323 01-6685-2300-6326 01-6690-2300-6340	Restricted	Heidi Hillis	\$359.92 Daily	\$498.19 Daily	Sheri Coburn	Position changed from Project Liaison II Position in Comprehensive Health to Coordinator II Position in Comprehensive Health. Increase of \$36,644.05.	77580
01-9010-2300-6312	Restricted	Jess Metcalf	\$359.92 Daily	\$451.89 Daily	Sheri Coburn	Position changed from Project Liaison III Position in Comprehensive Health to Project Manager III Position in Comprehensive Health. Increase of \$27,172.55.	77583
01-9012-2900-2208	Restricted	Michelle Faamausili	\$206.16 Daily	\$305.86 Daily	Brandi Brunni	Position changed from Job Developer Position in SELPA to Project Liaison II Position in SELPA. Increase of \$34,272.22 .	78371
01-6500-1300-1600	Restricted	Rowena Fairbanks	\$693.56 Daily	\$764.05 Daily	Brandi Brunni	Position changed from Director II Position in Special Education to Division Director Position in Special Education. Increase of \$19,950.50.	77988
02-9010-1300-6006	Restricted	James Mesimer	\$525.98 Daily	\$564.38 Daily	Crescentia Thomas	Position changed from Coordinator II Position in TCSJ to Coordinator IV Position in TCSJ. Increase of \$12,121.94.	77689
01-0000-1300-6810 01-9010-1300-7237 01-9010-1300-7160	Both	Katelyn Wipfli	\$693.56 Daily	\$764.05 Daily	Jane Chamberlain	Position changed from Director II Position in STEM Programs to Division Director Position in STEM Programs. Increase of \$19,462.76.	78726



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Dell Optiplex 9010	1	5/16/2024
Bogen Multi VOiP	3	5/16/2024
Dell Monitor U2412mb	1	5/16/2024
Dell Monitor 2714hc	1	5/16/2024
Dell Monitor P2012ht	1	5/16/2024
Dell Monitor P2412Hb	1	5/16/2024
Dell Monitor 2405fpw	3	5/16/2024
Dell Monitor 1907fpt	1	5/16/2024
Dell Monitor 2405	1	5/16/2024
Dell Optiplex 7050	61	5/16/2024
Dell P2012HT Monitor	1	5/16/2024
Viewsonic Monitor2	2	5/16/2024
Optoma Projecto	1	5/16/2024
Dell Optiplex 960	1	5/16/2024
Dell Optiplex 7040	2	5/16/2024
Dell Optiplex 7010	1	5/16/2024
Dell Latitude E6510	1	5/16/2024
HP Laserjet 4050n	1	5/16/2024
HP Access Point MRLBB-0909	4	5/16/2024
HP Network Switch 3500YL	6	5/16/2024
TRIPPLITE UPS SMART1000RMU1	4	5/16/2024
Infocus X2 Projecto	11	5/16/2024
Epson H368A Projecto	1	5/16/2024
AverMedia Document Camera	1	5/16/2024
VZ1 Document Camera	1	5/16/2024
Kodak DC220 Camera	1	5/16/2024
Canon Powershot Camera	1	5/16/2024
Sony Handycam Camera	1	5/16/2024
HP 5412 SwitchSG011SV185	38	5/16/2024
Tripp-Lite ISO Bar	1	5/16/2024
Macbook Pro	2	5/16/2024
Macbook Air	1	5/16/2024
Apple iPad	1	5/16/2024
2008 Chevrolet Express Van	1	1/17/2024
Xerox Copy Machine W5225P KBM-524094 A00000147	1	6/18/2024
Literature	5	8/5/2024
American Government	1	8/5/2024
Literature & Language	1	8/5/2024
Exploring Literature	1	8/5/2024
Understanding Psychology	1	8/5/2024
Geometry	1	8/5/2024



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
Glencoe Health	1	8/5/2024
US Government	23	8/5/2024
American Vision	1	8/5/2024
Algebra 1	3	8/5/2024
US History	2	8/5/2024
Consumer Mathematics	1	8/5/2024
Economics	2	8/5/2024
Spanish - Asi se dice	1	8/5/2024
Earth Science	3	8/5/2024
Health	1	8/5/2024
Biology	70	8/5/2024
Health Wellness	15	8/5/2024
History Alive	23	8/5/2024
English Language & Composition	37	8/5/2024
English Language	1	8/5/2024
Penguin Classics	1	8/5/2024
Human Biology	55	8/5/2024
Chemistry	14	8/5/2024
Environmental Science	12	8/5/2024
Life on a Ocean Planet	3	8/5/2024
Laboratory Atomy of a Cat	1	8/5/2024
Disection of a Cat	1	8/5/2024
Environment	1	8/5/2024
Life Science	2	8/5/2024
GED	1	8/5/2024
Dell Chromebook 3180	112	8/6/2024
Samsung Chromebook	2	8/6/2024
LG Chromebook	6	8/6/2024
HP CLJP M Printer	4	8/6/2024
HP CJP MF Printer	1	8/6/2024
HP LJP MFP Printer	3	8/6/2024
HP LJ P205 Printer	4	8/6/2024
HP LJ 1022 Printer	1	8/6/2024
HP CLJP 40 Printer	1	8/6/2024
HP CLJP CP Printer	1	8/6/2024
Elite 12/6 Printer	1	8/6/2024
HP LJ 1300 Printer	1	8/6/2024
HP SJ N631 Printer	1	8/6/2024



Surplus Under \$25,000

Item Description	Quantity	Date of Disposal
HP LJ P301 Printer	2	8/6/2024
HP CLJ CP4 Printer	1	8/6/2024
HP LJ P201 Printer	1	8/6/2024
HP LJP MFP Printer	1	8/6/2024
HP LJ P203 Printer	1	8/6/2024
Dell Optiplex	21	8/6/2024
Dell Latitude Laptop	1	8/6/2024
Infocus IN Projector	2	8/6/2024
Promethean Projector	3	8/6/2024
Epson BRI Projector	1	8/6/2024
Dell Monitor	14	8/6/2024
Samsung Monitor	1	8/6/2024
Activecon Android B	1	8/6/2024
Activecon Android	1	8/6/2024
Kodak PH Printer	1	8/6/2024
Samsung Camera	2	8/6/2024
Promethean Speaker	1	8/6/2024
Panasonic Speaker	1	8/6/2024
Cresteron Power SU	1	8/6/2024
Primera B Printer	1	8/6/2024
Dymo Lab Printer	1	8/6/2024
Samsung Monitor	1	8/6/2024
Sony KDL-HDTV	1	8/6/2024
Samsung HDTV	1	8/6/2024
Bretford iPad Cart	1	8/6/2024
Sharp LC-HDTV	3	8/6/2024
Apple Macbook Laptop	38	8/6/2024
Dell Latitude Laptop	1	8/6/2024
Epson BRI Laptop	1	8/6/2024
Apple iMac Desktop	49	8/6/2024
Apple iPad	95	8/6/2024
Office Chair in Black with arms/back, damaged upholstery	5	8/29/2024
Step & Repeat Frame (broken) Model 254146	2	8/29/2024
Beige, 4-Drawer Filing Cabinet Tag 10437	1	10/14/2024



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

2024-25 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 18, 2024, has reviewed and approved the Bud 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 18, 2024

Signed: _____
County Superintendent

Date: _____
December 18, 2024



2024-25 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.

	2024-25 Adopted Budget Totals	First Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		870.00 ADA	870.00 ADA	870.00 ADA
Estimated P-2 ADA:		894.55 ADA	894.55 ADA	894.55 ADA
Total Change from Prior Period		\$ (314,970)	\$ 1,408,027	\$ 1,637,076
Adjusted Budget Amount	\$ 46,625,882	\$ 46,310,912	\$ 47,718,939	\$ 49,356,015
Please describe reason(s) for changes:		Decrease in ADA and UPP %	Increase COLA and Changes to UPP %	Increase COLA and Changes to UPP %
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
State Revenue (8300-8599):				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 40,407	\$	\$
Total Change from Prior Period		\$ 40,407	\$ -	\$ -
Adjusted Budget Amount	\$ 11,696,806	\$ 11,737,213	\$ 11,737,213	\$ 11,737,213
Please describe reason(s) for changes:		\$54,265 Increase in Apprenticeship	N/A	N/A
		(\$13,858) Decrease in Lottery		

	2024-25 Adopted Budget Totals	First Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>REVENUES Cont.:</u>				
<u>Local Revenue (8600-8799):</u>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 520,334	\$	\$
Total Change from Prior Period		\$ 520,334	\$ -	\$ -
Adjusted Budget Amount	\$ 34,809,482	\$ 35,329,816	\$ 35,329,816	\$ 35,329,816
Please describe reason(s) for changes:		\$359,811 Increase in Sky Mountain Grant	N/A	N/A
		(\$302,712) Decrease in Community Schools		
		\$36,995 Increase in IT Admin and Security Support		
		\$351,657 Increase in Charter Fees		
		\$58,830 Increase in Special Ed Transportation		
		\$14,000 Increase in CTE Culinary Arts		
		\$1,753 Increase in Misc. Revenues		
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ 759,407	\$ (1,744,496)	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ 759,407	\$ (1,744,496)	\$ -
Adjusted Budget Amount	\$ 985,089	\$ 1,744,496	\$ -	\$ -
Please describe reason(s) for changes:		\$31,821 Increase in Capital Leases - GASB 34	(\$1,744,496) Subscription & Property Leases one-time	N/A
		\$580,949 Increase in Property Leases - GASB 87		
		\$146,637 Increase in Subscriptions - GASB 96		

	2024-25 Adopted Budget Totals	First Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>REVENUES Cont.:</u>				
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$	\$	\$
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ (177,931)	\$ (94,475)	\$ (88,298)
Other One time \$ included in:		\$ (1,200,000)	\$ 1,200,000	\$
Plus(Minus) Other \$ changes:		\$ (106,679)	\$ (143,863)	\$ (135,562)
Total Change from Prior Period		\$ (1,484,610)	\$ 961,662	\$ (223,860)
Adjusted Budget Amount	\$ (8,130,254)	\$ (9,614,864)	\$ (8,653,202)	\$ (8,877,062)
Please describe reason(s) for changes:		(\$177,931) Decrease in Routine Repair & Maintenance	(\$94,475) Decrease in RRM 3%	(\$88,298) Decrease in RRM 3%
		(\$8,896) Decrease in Teacher's College Economic Uncertainties	\$2,771 Increase in MAA	(\$45,576) Decrease in Teacher's College
		(\$1,200,000) Decrease in CodeStack one-time	(\$44,683) Decrease in Teacher's College	(\$80,356) Decrease in COSP Print Shop, Food Services, &
		(\$2,771) Decrease in MAA	(\$73,051) Decrease in COSP Print Shop, Food Services, &	Special Ed
		(\$125,764) Decrease in Teacher's College	Special Ed	(\$43,653) Decrease in Student Events/Artists in Schools
		\$55,457 Increase in Misc. Educational Services	(\$39,684) Decrease in Student Events/Artists in Schools	\$32,814 Increase in Special Ed Deferred Maintenance
		(\$24,705) Decrease in COSP Print Shop	\$29,831 Increase in Special Ed Deferred Maintenance	\$1,209 Increase in Teacher's College Economic
			\$1,200,000 Increase in CodeStack one-time	Uncertainties
			(\$19,047) Decrease in Teacher's College Economic	
			Uncertainties	
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ (725,203)	\$ (782,834)	\$ (223,860)
Adjusted Budget Amount	\$ (7,145,165)	\$ (7,870,368)	\$ (8,653,202)	\$ (8,877,062)
Total Revenues & Other Financing Sources	\$ 85,987,005	\$ 85,507,573	\$ 86,132,766	\$ 87,545,982

SJCOE Business Services, 2024-25 First Interim Assumptions.xlsx

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Printed 12/11/2024

	2024-25 Adopted Budget Totals	First Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>EXPENSES Cont.:</u>				
<u>Object 3XXX:</u>				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 247,247
Increase in Statutory due to Settlement	%	\$ 203,283	%	\$
Incr./Decr. in Statutory due to rate changes	%	\$ (20,562)	%	\$ 125,397
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 232,926	%	\$ (605,484)
Total \$ Change in Statutory		\$ 415,647		\$ (232,840)
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ 116,179	%	\$ -
Incr./Decr. in H & W due to other	%	\$	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 300,294	%	\$ -
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W		\$ 416,473		\$ -
Changes in Other Benefits:	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ 832,120		\$ (232,840)
One time benefit \$ included above:		\$ -		\$ -
Total Change from Prior Period		\$ 832,120		\$ (232,840)
Adjusted Budget Amount	\$ 16,020,080	\$ 16,852,200	\$ 16,619,360	\$ 16,952,579

Please describe changes next page:

Decrease in Workers' Comp rate (1.7445% to 1.6656%)	Estimated Step and Column	Estimated Step and Column
Employer rate Increase Health & Welfare Cap	Employer Rate Increase (PERS 27.05% to 27.60%)	Employer Rate Increase (PERS 27.60% to 28.00%)
(\$100/mo. Per 1.0 FTE)		

<u>Object 4XXX:</u>				
% Increase(Decrease) included in:	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$ 199,370		\$ 326,841
One time \$ included in:		\$		\$ -
Total Change from Prior Period		\$ 199,370		\$ 326,841
Adjusted Budget Amount	\$ 3,069,044	\$ 3,268,414	\$ 3,595,255	\$ 3,954,781

Please describe reason(s) for changes:

\$16,356 Increase in Books	\$326,841 Increase in Materials and Supplies	\$359,526 Increase in Materials and Supplies
\$35,600 Increase in Materials and Supplies		
\$100,000 Increase in Deisel		
\$47,414 Increase in Non Capitalized Equipment		

	2024-25 Adopted Budget Totals	First Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>EXPENSES Cont.:</u>				
<u>Object 5XXX:</u>				
% Increase(Decrease) included in:		% \$	8 % \$	8 % \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 25,135,100	\$	\$	\$
Please describe reason(s) for changes:				
		\$1,162,154 Increase in Sub Agreements & Contracted Services	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
		\$79,790 Increase in Legal, Audit, Dues, Insurance, Printing, Dues & Memberships, Communications, and Postage	\$3,643,017 Increase in Contracts	\$4,189,470 Increase in Contracts
		\$197,658 Increase in Utilities		
		\$120,960 Increase in Facilities Rentals/Leases		
		(\$354,994) Decrease in Direct Costs for Interporgram Services		
		\$101,906 Increase in Other Services and Operating Expenses		
<u>Object 6XXX:</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 18,299,803	\$	\$	\$
Please describe reason(s) for changes:				
		\$580,949 Increase in Property Leases - GASB 87	(\$759,407) Decrease in One-Time Copier, Property, and Subscriptions	(\$2,203,455) Decrease in One-Time Building Expense
		\$31,821 Increase in Capital Leases - GASB 34		
		\$146,637 Increase in Subscriptions - GASB 96	\$2,762,548 Increase in One-Time Building Expense	
		(\$35,900) Decrease in Deferred Maintenance		
		\$310,200 Increase in Venture Special Project		
		\$24,241 Increase in Transworld		
		\$180,040 Increase in Venture Building		
		\$306,760 Increase in Venture Soccer Field		
		\$200,000 Increase in Vehicle Maintenance/Replacement		
		\$7,110 Increase in Academic Decathlon		
		(\$23,305) Decrease in Sky Mountain Camp		
		(\$2,050) Decrease in CodeStack Relocation		
		\$6,100 Increase in WEC Building		
		(\$1,000) Decrease in Nelson Center		

	2024-25 Adopted Budget Totals	First Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>EXPENSES Cont.:</u>				
<u>Other Outgo - Objects 7100-7299, 7400-7499</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 82,595	\$ 51,394	\$ (157,070)
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 82,595	\$ 51,394	\$ (157,070)
Adjusted Budget Amount	\$ 672,896	\$ 755,491	\$ 806,885	\$ 649,815
Please describe reason(s) for changes:				
		\$82,595 Increase in Debt Services- Principal & Interest	\$51,394 Increase in Debt Services- Principal & Interest	(\$157,070) Decrease in Debt Services- Principal & Interest
<u>Direct Support/Indirect Costs - Objects 7300-7399</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (1,475,930)	\$ (1,545,703)	\$ (584,847)
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (1,475,930)	\$ (1,545,703)	\$ (584,847)
Adjusted Budget Amount	\$ (13,992,446)	\$ (15,468,376)	\$ (17,014,079)	\$ (17,598,926)
Please describe reason(s) for changes:				
		Increase in Expenses	Increase in Expenses	Increase in Expenses
<u>Other Financing Uses - Objects 7610-7699</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 75,000	\$ (75,000)	\$
Total Change from Prior Period		\$ 75,000	\$ (75,000)	\$ -
Adjusted Budget Amount	\$ 19,829	\$ 94,829	\$ 19,829	\$ 19,829
Please describe reason(s) for changes:				
		\$75,000 Increase in Early Education Support Division Unfunded	(\$75,000) Early Education Support Division Unfunded	N/A
Total Expenditures & Other Financing Uses				
	\$ 83,707,584	\$ 89,327,836	\$ 92,603,828	\$ 95,452,611
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance				
	\$ 2,279,421	\$ (3,820,263)	\$ (6,471,062)	\$ (7,906,629)



2024-25 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.

	2024-25 Adopted Budget Totals	First Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
Total Change from Prior Period		\$ 327,697	\$ -	\$ -
Adjusted Budget Amount	\$ 5,789,081	\$ 6,116,778	\$ 6,116,778	\$ 6,116,778
Please describe reason(s) for changes:		\$327,697 Increase in Special Education	N/A	N/A
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:	%	\$	%	\$
One time \$ included in:		\$ 992	\$	\$
Plus(Minus) Other \$ changes:		\$ 656,811	\$	\$
Total Change from Prior Period		\$ 657,803	\$ -	\$ -
Adjusted Budget Amount	\$ 10,718,798	\$ 11,376,601	\$ 11,376,601	\$ 11,376,601
Please describe reason(s) for changes:		\$992 Increase in ESSER III Summer Grant Program one-time	N/A	N/A
		\$48,851 Increase in Special Education Mental Health		
		(\$10,542) Decrease in Special Education Alt Dispute Resolution		
		\$27,944 Increase in Title I		
		\$481,662 Increase in Migrant		
		\$14,989 Increase in ESSA School Improvement		
		(\$17,461) Decrease in Title II		
		\$51,633 Increase in ESSA 21st Century Learning Centers		
		\$16,210 Increase in Title III		
		\$402 Increase in ARP Homeless		
		\$38,803 Increase in Recycling Fee For Service		
		\$4,320 Increase in DOL		

	2024-25 Adopted Budget Totals	First Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
<u>REVENUE Cont.:</u>				
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 39,119,930	\$ (12,811,846)	\$ (12,880,291)
Total Change from Prior Period		\$ 39,119,930	\$ (12,811,846)	\$ (12,880,291)
Adjusted Budget Amount	\$ 25,442,770	\$ 64,562,700	\$ 51,750,854	\$ 38,870,563
Please describe reason(s) for changes:		\$37,500,000 Increase in Mathematics, Science and Computer Science Professional Learning Grant	(\$12,811,846) Decrease in Mathematics, Science and Computer Science Professional Learning Grant	(\$12,880,291) Decrease in Mathematics, Science and Compute Science Professional Learning Grant
		\$9,224 Increase in Special Education		
		\$9,133 Increase in Lottery		
		\$100,000 Increase in Antibias Education		
		\$240,000 Increase in California Community Schools Partnership		
		\$77,478 Increase in CTEIG CTE Incentive Grant		
		\$130,001 Increase in Workforce Pathways		
		\$25,686 Increase in Tobacco Use Prevention		
		(\$49,410) Decrease in Learning Communities For School Success		
		\$247,414 Increase in Youth Community Access		
		\$120,000 Increase in California Regional Environmental Education		
		\$12,596 Increase in Classified School Employee Summer Assistance		
		(\$478,761) Decrease in GVCC State Contracts		
		\$12,760 Increase in State Grants		
		\$1,782,267 Increase in Nature-Based Solutions		
		(\$618,458) Decrease in CDPH Youth Suicide Reporting and Crisis Response Pilot Program		

	2024-25 Adopted Budget Totals	First Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
<u>REVENUE Cont.:</u>				
<u>Local Revenue (8600-8799):</u>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$ -	\$
Plus(Minus) Other \$ changes:		\$ 17,649,610	\$	\$
Total Change from Prior Period		\$ 17,649,610	\$ -	\$ -
Adjusted Budget Amount	\$ 88,997,140	\$ 106,646,750	\$ 106,646,750	\$ 106,646,750
Please describe reason(s) for changes:		\$2,611,520 Increase in Special Education	N/A	N/A
		\$1,650,726 Increase in SELPA		
		\$432,697 Increase in WE Will!		
		\$170,650 Increase in Youth Workforce Service Program		
		(\$30,000) Decrease in Edge Workforce Backbone Project		
		\$143,962 Increase in Classified School Employee Teacher Credentialing Program		
		\$150,000 Increase in Parks California Career Pathways		
		\$80,817 Increase in Walter S. Johnson Foundation		
		\$104,820 Increase in Natural Resources Fee for Service		
		(\$268,916) Decrease in CalHOPE Mindful & Wellbeing		
		(\$97,125) Decrease in SJCOE CALMSCS Local Support Team		
		(\$191,947) Decrease in Comp Health Contracted Nursing Services		
		(\$37,526) Decrease in Expanded Learning Opportunities Program Support Services		
		\$205,380 Increase in Cannabis Prevention		
		\$156,833 Increase in Tulare COE SEL - FNL		
		\$96,003 Increase in English Learner Roadmap Power in Collaboration Across California		
		\$9,197,254 Increase in California Youth Behavioral Health Initiative		
		\$2,732,342 Increase in SBHIP Consolidated - Health Plan of San Joaquin Student Behavioral Health Incentive Program		
		\$91,159 Increase in Teacher's College		
		(\$64,800) Decrease in Miscellaneous Grants		
		\$441,716 Increase in Educational Services Apprenticeship Grants		
		\$74,045 Increase in Educational Foundation Grants		

	2024-25 Adopted Budget Totals	First Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
<u>REVENUE Cont.:</u>				
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM):		\$ 177,931	\$ 94,475	\$ 88,298
Other One time \$ included in:		\$ 1,200,000	\$ (1,200,000)	\$ -
Plus(Minus) Other \$ changes:		\$ 106,679	\$ 143,863	\$ 135,562
Total Change from Prior Period		\$ 1,484,610	\$ (961,662)	\$ 223,860
Adjusted Budget Amount	\$ 8,130,254	\$ 9,614,864	\$ 8,653,202	\$ 8,877,062
Please describe reason(s) for changes:		\$177,931 Increase in Routine Repair & Maintenance	\$94,475 Increase in RRM 3%	\$88,298 Increase in RRM 3%
		\$8,896 Increase in Teacher's College Economic Uncertainties	(\$2,771) Decrease in MAA	\$45,576 Increase in Teacher's College
		\$1,200,000 Increase in CodeStack one-time	\$44,683 Increase in Teacher's College	\$80,356 Increase in COSP Print Shop, Food Services, &
		\$2,771 Increase in MAA	\$73,051 Increase in COSP Print Shop, Food Services, &	Special Ed
		\$125,764 Increase in Teacher's College	Special Ed	\$43,653 Increase in Student Events/Artists in Schools
		(\$55,457) Decrease in Misc. Educational Services	\$39,684 Increase in Student Events/Artists in Schools	(\$32,814) Decrease in Special Ed Deferred Maintenance
		\$24,705 Increase in COSP Print Shop	(\$29,831) Decrease in Special Ed Deferred Maintenance	(\$1,209) Decrease in Teacher's College Economic
			(\$1,200,000) Decrease in CodeStack one-time	Uncertainties
			\$19,047 Increase in Teacher's College Economic	
			Uncertainties	
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ 1,484,610	\$ (961,662)	\$ 223,860
Adjusted Budget Amount	\$ 8,130,254	\$ 9,614,864	\$ 8,653,202	\$ 8,877,062
Total Revenues & Other Financing Sources	\$ 139,078,043	\$ 198,317,693	\$ 184,544,185	\$ 171,887,754

	2024-25 Adopted Budget Totals	First Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES:				
Object 1XXX:		\$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:	% \$		2 % \$ 549,571	2 % \$ 540,800
Settlement included in:	2 % \$	448,996	% \$	% \$
Other:				
Growth Positions:	2.3158 FTE \$	240,886	FTE \$	FTE \$
One time \$ included in:	\$	974,422	\$	\$ (176,760)
Plus(Minus) Other \$ changes:	\$	322,012	\$	\$
Total Change from Prior Period	\$	1,986,316	\$	\$ 364,040
Adjusted Budget Amount	\$ 25,492,245	\$ 27,478,561	\$ 27,039,997	\$ 27,404,037
Please describe reason(s) for changes:		\$240,886 New Positions (2.3158 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
		\$448,996 2% On Schedule Salary Settlement	(\$974,422) Backout prior year Off-Schedule one-time	(\$151,598) Decrease Educator Effectiveness one-time
		\$974,422 Off-Schedule one-time	\$7,219 Increase Educator Effectiveness one-time	\$18,159 Increase Learning Recovery one-time
		\$573,085 Temps/Subs	\$17,294 Increase Learning Recovery one-time	(\$43,321) Decrease Math, Science, and Computer Science
		(\$251,073) Attrition and Budget Distribution Changes	(\$38,226) Decrease Math, Science, and Computer Science	Professional Learning one-time
			Professional Learning one-time	
Object 2XXX:		% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:	% \$		2 % \$ 840,963	2 % \$ 803,153
Settlement included in:	2 % \$	612,424	% \$	% \$ -
Other:				
Growth Positions:	15.4801 FTE \$	1,340,053	FTE \$	FTE \$ -
One time \$ included in:	\$	2,521,478	\$	\$ (247,478)
Plus(Minus) Other \$ changes:	\$	56,720	\$	\$ -
Total Change from Prior Period	\$	4,530,675	\$	\$ 555,675
Adjusted Budget Amount	\$ 37,517,455	\$ 42,048,130	\$ 40,157,628	\$ 40,713,303
Please describe reason(s) for changes:		\$1,340,053 New Positions (15.4801 FTE)	2% Estimated Step and Column	2% Estimated Step and Column
		\$612,424 2% On Schedule Salary Settlement	(\$2,521,478) Backout prior year Off-Schedule one-time	(\$2,692) Decrease Educator Effectiveness one-time
		\$2,521,478 Off-Schedule one-time	\$128 Increase Educator Effectiveness one-time	(\$244,786) Decrease Math, Science, and Computer Science
		\$318,793 Temps/Subs	(\$210,115) Decrease Math, Science, and Computer Science	Professional Learning one-time
		(\$262,073) Attrition and Budget Distribution Changes	Professional Learning one-time	

	2024-25		First Interim (Restricted Only)		Projected (Restricted Only)		Projected (Restricted Only)
	Adopted Budget		2024-25		2025-26		2026-27
	Totals						
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		%	\$ -	%	\$ 447,139	%	\$ 433,956
Increase in Statutory due to Settlement		%	\$ 324,051	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes		%	\$ (58,832)	%	\$ 207,738	%	\$ 151,082
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ 1,016,799	%	\$ (1,266,914)	%	\$ (136,072)
Total \$ Change in Statutory			\$ 1,282,018		\$ (612,037)		\$ 448,966
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change		%	\$ 250,189	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ 232,802	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No		Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W			\$ 482,991		\$ -		\$ -
Changes in Other Benefits:		%	\$ -		\$ -		\$ -
Total \$ Change in Benefits:			\$ 1,765,009		\$ (612,037)		\$ 448,966
One time benefit \$ included above:			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ 1,765,009		\$ (612,037)		\$ 448,966
Adjusted Budget Amount	\$ 29,613,893		\$ 31,378,902		\$ 30,766,865		\$ 31,215,831
Please describe changes next page:							
			Decrease in Workers' Comp rate (1.7445% to 1.6656%)	Estimated Step and Column		Estimated Step and Column	
			Employer rate Increase Health & Welfare Cap	Employer Rate Increase (PERS 27.05% to 27.60%)		Employer Rate Increase (PERS 27.60% to 28.00%)	
			(\$100/mo. Per 1.0 FTE)				
Object 4XXX:							
% Increase(Decrease) included in:		%	\$ -	%	\$ -	%	\$ -
Flat \$ Increase(Decrease) included in:			\$ (706,688)		\$ 1,909		\$ (10,631)
One time \$ included in:			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ (706,688)		\$ 1,909		\$ (10,631)
Adjusted Budget Amount	\$ 4,744,514		\$ 4,037,826		\$ 4,039,735		\$ 4,029,104
Please describe reason(s) for changes:							
			\$81,023 Increase in Books	\$1,909 Increase in Materials and Supplies		(\$10,631) Decrease in Materials and Supplies	
			(\$935,347) Decrease in Materials and Supplies				
			\$10,420 Increase in Diesel				
			\$137,216 Increase in Non Capitalized equipment				

\$214,385 Increase in Travel and Conference	Estimated 8% Increase in Utilities	Estimated 8% Increase in Utilities
\$83,289 Increase in Legal/Dues/Insurance/Printing	(\$11,248,666) Decrease in Contracts	(\$12,452,556) Decrease in Contracts
Communications/Postage		
\$18,176 Increase in Utilities		
\$398,984 Increase in Facilities Rental/Lease		
\$340,957 Increase in Direct Services		
\$11,713,319 Increase in Contracted Services		

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$ 297,420		\$		\$
Total Change from Prior Period		\$ 297,420		\$ -		\$ -
Adjusted Budget Amount	\$ 549,002	\$ 846,422		\$ 846,422		\$ 846,422

[illegible]

	2024-25 Adopted Budget Totals	First Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 240,288	\$ (38,577)	\$ (173,015)
Total Change from Prior Period		\$ 240,288	\$ (38,577)	\$ (173,015)
Adjusted Budget Amount	\$ 258,211	\$ 498,499	\$ 459,922	\$ 286,907
Please describe reason(s) for changes:		\$240,288 Increase in Debt Services- Principal & Interest	(\$38,577) Decrease in Debt Services- Principal & Interest	(\$173,015) Decrease in Debt Services- Principal & Interest
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 1,343,972	\$ 1,763,566	\$ (1,026,621)
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 1,343,972	\$ 1,763,566	\$ (1,026,621)
Adjusted Budget Amount	\$ 11,941,213	\$ 13,285,185	\$ 15,048,751	\$ 14,022,130
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:		\$ 39,000	\$ -	\$ -
Total Change from Prior Period		\$ 39,000	\$ -	\$ -
Adjusted Budget Amount	\$ 180,300	\$ 219,300	\$ 219,300	\$ 219,300
Please describe reason(s) for changes:		\$39,000 Increase in Venture Fundraising One-Time	N/A	N/A
Total Expenditures & Other Financing Uses	\$ 184,434,625	\$ 206,699,727	\$ 194,276,858	\$ 182,025,918
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (45,356,582)	\$ (8,382,034)	\$ (9,732,673)	\$ (10,138,164)



2024-25 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	
	2024-25		2025-26		2026-27	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 149,825,298	\$ 59,579,110				
ENDING FUND BALANCE	\$ 146,005,035	\$ 51,197,076	\$ 139,533,973	\$ 41,464,403	\$ 131,627,344	\$ 31,326,239
COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 30,000	\$	\$ 30,000	\$	\$ 30,000	\$
Stores	9712	\$	\$	\$	\$	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
General Reserve (EC 42124)	9730	\$	\$	\$	\$	\$
Legally Restricted Balances	9740	\$ 51,197,076	\$	\$ 41,464,403	\$	\$ 31,326,239
Designated Amounts						
Designated for Economic Uncertainties	9789 5,920,553	\$	\$ 5,737,614	\$	\$ 5,549,571	\$
Total Other Designations	9780 111,180,504	\$	\$ 106,180,504	\$	\$ 101,180,504	\$
Undesignated/Unappropriated	9790 28,873,978	\$ -	\$ 27,585,855	\$ -	\$ 24,867,269	\$ -

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

Data Supplied For:					
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	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				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	46,625,882.00	46,310,912.00	11,295,936.87	46,310,912.00	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	11,696,806.00	11,737,213.00	4,463,614.00	11,737,213.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,809,482.00	35,329,816.00	11,116,498.52	35,329,816.00	0.00	0.0%
5) TOTAL, REVENUES			93,132,170.00	93,377,941.00	26,876,049.39	93,377,941.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,214,220.00	12,369,191.00	4,067,381.10	12,369,191.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,269,058.00	24,982,107.00	8,597,684.64	24,982,107.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,020,080.00	16,852,200.00	5,086,003.67	16,852,200.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,069,044.00	3,268,414.00	806,405.00	3,268,414.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,135,100.00	26,442,574.00	6,923,787.76	26,442,574.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,299,803.00	20,031,406.00	1,904,076.13	20,031,406.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	672,896.00	755,491.00	422,832.36	755,491.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,992,446.00)	(15,468,376.00)	(388,383.03)	(15,468,376.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			83,687,755.00	89,233,007.00	27,419,787.63	89,233,007.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,444,415.00	4,144,934.00	(543,738.24)	4,144,934.00		
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	19,829.00	94,829.00	0.00	94,829.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	985,089.00	1,744,496.00	654,983.70	1,744,496.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,130,254.00)	(9,614,864.00)	0.00	(9,614,864.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,164,994.00)	(7,965,197.00)	654,983.70	(7,965,197.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,279,421.00	(3,820,263.00)	111,245.46	(3,820,263.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	141,053,250.00	149,825,298.00		149,825,297.96	(.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)			141,053,250.00	149,825,298.00		149,825,297.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,053,250.00	149,825,298.00		149,825,297.96		
2) Ending Balance, June 30 (E + F1e)			143,332,671.00	146,005,035.00		146,005,034.96		
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	107,344,285.00	111,180,503.00		111,180,503.49		
Court/Community Schools	0000	9780	57,466.00					
Buildings	0000	9780	39,119,195.00					
Ed-Join	0000	9780	4,431,747.00					
Apprenticeship	0000	9780	2,994,321.00					
Deferred Maintenance	0000	9780	6,139,395.00					
Education Services	0000	9780	581,266.00					
Mandated Costs	0000	9780	3,945,813.00					
Misc. Ending Balances & Reserves	0000	9780	49,484,364.00					
Lottery	1100	9780	590,718.00					
Court/Community Schools	0000	9780		1,018,308.00				
Buildings	0000	9780		44,750,681.00				
Ed-Join	0000	9780		4,304,864.00				
Apprenticeship	0000	9780		3,234,780.00				
Deferred Maintenance	0000	9780		7,285,429.00				
Education Services	0000	9780		595,220.00				
Mandated Costs	0000	9780		3,945,813.00				
Misc. Ending Balances & Reserves	0000	9780		45,370,319.00				
Lottery	1100	9780		675,089.00				
Court/Community Schools	0000	9780				1,018,308.00		
Buildings	0000	9780				44,750,681.00		
Ed-Join	0000	9780				4,304,864.00		
Apprenticeship	0000	9780				3,234,780.00		
Deferred Maintenance	0000	9780				7,285,429.00		
Education Services	0000	9780				595,220.00		
Mandated Costs	0000	9780				3,945,813.00		
Misc. Ending Balances & Reserves	0000	9780				45,370,319.88		
Lottery	1100	9780				675,088.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,362,854.00	5,920,553.00		5,920,552.94		
Unassigned/Unappropriated Amount		9790	30,595,532.00	28,873,979.00		28,873,978.53		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	33,269,360.00	32,795,081.00	10,304,868.00	32,795,081.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	652,098.00	0.00	663,000.00	0.00	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	85,130.00	84,441.00	0.00	84,441.00	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	15.32	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,255,920.00	15,131,229.00	105,170.31	15,131,229.00	0.00	0.0%
Unsecured Roll Taxes		8042	816,707.00	904,019.00	3,604.27	904,019.00	0.00	0.0%
Prior Years' Taxes		8043	9,802.00	20,193.00	20,193.12	20,193.00	0.00	0.0%
Supplemental Taxes		8044	630,134.00	673,796.00	199,085.85	673,796.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,703,759.00	4,757,536.00	0.00	4,757,536.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,371,276.00	1,539,643.00	0.00	1,539,643.00	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 Sups.		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			55,794,201.00	55,905,953.00	11,295,936.87	55,905,953.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,727,140.00)	(3,478,263.00)	0.00	(3,478,263.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(652,098.00)	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	0.00	0.0%
Property Taxes Transfers		8097	(5,789,081.00)	(6,116,778.00)	0.00	(6,116,778.00)	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			46,625,882.00	46,310,912.00	11,295,936.87	46,310,912.00	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, Immigrant Student Program	4201	8290						
Title III, 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)
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 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	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	7,736,581.00	7,790,846.00	3,554,808.00	7,790,846.00	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	294,056.00	294,056.00	0.00	294,056.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	330,015.00	316,157.00	0.00	316,157.00	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	3,336,154.00	3,336,154.00	908,806.00	3,336,154.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,696,806.00	11,737,213.00	4,463,614.00	11,737,213.00	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	5,711,330.00	5,706,045.00	684,854.42	5,706,045.00	0.00	0.0%
Interest		8660	6,662,691.00	6,662,691.00	2,297,901.80	6,662,691.00	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	3,382,164.00	3,419,159.00	1,633,228.00	3,419,159.00	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	12,692,193.00	13,424,699.00	2,837,868.95	13,424,699.00	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	6,421.35	0.00	0.00	0.0%
Tuition		8710	6,361,104.00	6,117,222.00	3,656,224.00	6,117,222.00	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			34,809,482.00	35,329,816.00	11,116,498.52	35,329,816.00	0.00	0.0%
TOTAL, REVENUES			93,132,170.00	93,377,941.00	26,876,049.39	93,377,941.00	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	6,666,973.00	7,480,790.00	2,450,266.94	7,480,790.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	123,283.00	130,200.00	46,237.84	130,200.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,413,339.00	4,747,576.00	1,570,876.32	4,747,576.00	0.00	0.0%
Other Certificated Salaries		1900	10,625.00	10,625.00	0.00	10,625.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,214,220.00	12,369,191.00	4,067,381.10	12,369,191.00	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	2,117,784.00	2,154,017.00	665,534.99	2,154,017.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,258,374.00	10,726,517.00	3,723,007.13	10,726,517.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,537,357.00	10,555,496.00	3,694,747.49	10,555,496.00	0.00	0.0%
Other Classified Salaries		2900	1,355,543.00	1,546,077.00	514,395.03	1,546,077.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,269,058.00	24,982,107.00	8,597,684.64	24,982,107.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,147,044.00	2,189,520.00	444,201.89	2,189,520.00	0.00	0.0%
PERS		3201-3202	6,043,838.00	6,167,266.00	1,924,415.83	6,167,266.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,872,398.00	2,043,499.00	693,389.83	2,043,499.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,574,937.00	4,991,410.00	1,547,284.69	4,991,410.00	0.00	0.0%
Unemployment Insurance		3501-3502	17,153.00	18,610.00	6,314.73	18,610.00	0.00	0.0%
Workers' Compensation		3601-3602	601,531.00	624,524.00	210,350.52	624,524.00	0.00	0.0%
OPEB, Allocated		3701-3702	342,894.00	373,196.00	126,718.33	373,196.00	0.00	0.0%
OPEB, Active Employees		3751-3752	420,285.00	433,259.00	129,867.48	433,259.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	10,916.00	3,460.37	10,916.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,020,080.00	16,852,200.00	5,086,003.67	16,852,200.00	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	26,349.00	42,705.00	11,469.63	42,705.00	0.00	0.0%
Materials and Supplies		4300	2,531,698.00	2,667,298.00	622,483.42	2,667,298.00	0.00	0.0%
Noncapitalized Equipment		4400	508,597.00	556,011.00	171,599.92	556,011.00	0.00	0.0%
Food		4700	2,400.00	2,400.00	852.03	2,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,069,044.00	3,268,414.00	806,405.00	3,268,414.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,143,566.00	6,143,566.00	986,780.50	6,143,566.00	0.00	0.0%
Travel and Conferences		5200	752,126.00	734,338.00	184,260.78	734,338.00	0.00	0.0%
Dues and Memberships		5300	186,483.00	188,754.00	117,363.69	188,754.00	0.00	0.0%
Insurance		5400-5450	348,532.00	363,830.00	673,463.50	363,830.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,957,136.00	2,155,794.00	808,716.62	2,155,794.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,131,215.00	4,213,261.00	781,264.40	4,213,261.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,937,787.00)	(3,287,851.00)	(77,632.99)	(3,287,851.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	(7,430.00)	(3,549.45)	(7,430.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,037,991.00	14,435,593.00	3,412,356.70	14,435,593.00	0.00	0.0%
Communications		5900	1,518,338.00	1,502,719.00	40,764.01	1,502,719.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,135,100.00	26,442,574.00	6,923,787.76	26,442,574.00	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	1,618,992.00	1,675,862.00	280,837.73	1,675,862.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,302,256.00	15,938,078.00	721,715.53	15,938,078.00	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	284,666.00	669,170.00	246,539.17	669,170.00	0.00	0.0%
Equipment Replacement		6500	108,800.00	3,800.00	0.00	3,800.00	0.00	0.0%
Lease Assets		6600	985,089.00	1,597,859.00	605,868.14	1,597,859.00	0.00	0.0%
Subscription Assets		6700	0.00	146,637.00	49,115.56	146,637.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,299,803.00	20,031,406.00	1,904,076.13	20,031,406.00	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	93,437.00	102,081.00	56,055.46	102,081.00	0.00	0.0%
Other Debt Service - Principal		7439	579,459.00	653,410.00	366,776.90	653,410.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			672,896.00	755,491.00	422,832.36	755,491.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(11,941,213.00)	(13,285,185.00)	(130,120.77)	(13,285,185.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,051,233.00)	(2,183,191.00)	(258,262.26)	(2,183,191.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,992,446.00)	(15,468,376.00)	(388,383.03)	(15,468,376.00)	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			83,687,755.00	89,233,007.00	27,419,787.63	89,233,007.00	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	94,829.00	0.00	94,829.00	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	94,829.00	0.00	94,829.00	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	985,089.00	1,597,859.00	605,868.14	1,597,859.00	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	146,637.00	49,115.56	146,637.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			985,089.00	1,744,496.00	654,983.70	1,744,496.00	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	(8,458,518.00)	(9,934,232.00)	0.00	(9,934,232.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	328,264.00	319,368.00	0.00	319,368.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,130,254.00)	(9,614,864.00)	0.00	(9,614,864.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,164,994.00)	(7,965,197.00)	654,983.70	(7,965,197.00)	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	5,789,081.00	6,116,778.00	0.00	6,116,778.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,718,798.00	11,376,601.00	738,799.16	11,376,601.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,442,770.00	64,562,700.00	2,764,584.30	64,562,700.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,997,140.00	106,646,750.00	29,993,191.64	106,646,750.00	0.00	0.0%
5) TOTAL, REVENUES			130,947,789.00	188,702,829.00	33,496,575.10	188,702,829.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,492,245.00	27,478,561.00	8,121,388.80	27,478,561.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,517,455.00	42,048,130.00	13,539,138.92	42,048,130.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,613,893.00	31,378,902.00	8,165,395.77	31,378,902.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,744,514.00	4,037,826.00	649,754.40	4,037,826.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,137,792.00	86,906,902.00	9,400,759.60	86,906,902.00	0.00	0.0%
6) Capital Outlay		6000-6999	549,002.00	846,422.00	58,807.04	846,422.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	258,211.00	498,499.00	211,527.08	498,499.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,941,213.00	13,285,185.00	130,120.85	13,285,185.00	0.00	0.0%
9) TOTAL, EXPENDITURES			184,254,325.00	206,480,427.00	40,276,892.46	206,480,427.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,306,536.00)	(17,777,598.00)	(6,780,317.36)	(17,777,598.00)		
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	180,300.00	219,300.00	0.00	219,300.00	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	8,130,254.00	9,614,864.00	0.00	9,614,864.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,949,954.00	9,395,564.00	0.00	9,395,564.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,356,582.00)	(8,382,034.00)	(6,780,317.36)	(8,382,034.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,791,383.00	59,579,110.00		59,579,110.71	.71	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,791,383.00	59,579,110.00		59,579,110.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,791,383.00	59,579,110.00		59,579,110.71		
2) Ending Balance, June 30 (E + F1e)			35,434,801.00	51,197,076.00		51,197,076.71		
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	35,434,801.00	51,197,076.00		51,197,076.86		
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		(.15)		
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 Sups.		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	5,789,081.00	6,116,778.00	0.00	6,116,778.00	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			5,789,081.00	6,116,778.00	0.00	6,116,778.00	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	1,885,135.00	1,885,135.00	0.00	1,885,135.00	0.00	0.0%
Special Education Discretionary Grants		8182	219,121.00	257,430.00	0.00	257,430.00	0.00	0.0%
Child Nutrition Programs		8220	258,520.00	258,520.00	0.00	258,520.00	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	919,322.00	929,161.00	0.00	929,161.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	547,677.00	565,782.00	81,104.20	565,782.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	92,321.00	74,860.00	6,470.56	74,860.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	96,198.00	106,768.00	0.00	106,768.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	4,921,677.00	5,476,003.00	59,889.00	5,476,003.00	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	1,778,827.00	1,822,942.00	591,335.40	1,822,942.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,718,798.00	11,376,601.00	738,799.16	11,376,601.00	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	4,143,325.00	4,147,007.00	1,212,986.00	4,147,007.00	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	300,784.00	300,519.00	87,722.00	300,519.00	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	90,339.00	90,339.00	(.01)	90,339.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	134,243.00	143,376.00	8,224.35	143,376.00	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	3,088,885.00	3,088,885.00	0.00	3,088,885.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	77,478.00	65,977.74	77,478.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	296,146.00	321,832.00	0.00	321,832.00	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	17,389,048.00	56,393,264.00	1,389,674.22	56,393,264.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,442,770.00	64,562,700.00	2,764,584.30	64,562,700.00	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	382,389.00	382,389.00	0.00	382,389.00	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	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	153,085.00	153,085.00	41,756.00	153,085.00	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	80,548.00	80,320.00	78,320.15	80,320.00	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	38,610,006.00	53,615,511.00	18,369,979.49	53,615,511.00	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	10,339,484.00	10,339,484.00	0.00	10,339,484.00	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	39,431,628.00	42,075,961.00	11,503,136.00	42,075,961.00	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			88,997,140.00	106,646,750.00	29,993,191.64	106,646,750.00	0.00	0.0%
TOTAL, REVENUES			130,947,789.00	188,702,829.00	33,496,575.10	188,702,829.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,047,023.00	16,373,899.00	4,655,263.67	16,373,899.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,230,788.00	2,270,594.00	801,231.86	2,270,594.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,214,434.00	8,834,068.00	2,664,893.27	8,834,068.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,492,245.00	27,478,561.00	8,121,388.80	27,478,561.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,013,525.00	11,188,074.00	4,134,195.40	11,188,074.00	0.00	0.0%
Classified Support Salaries		2200	1,345,273.00	1,249,887.00	363,674.69	1,249,887.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,885,722.00	9,960,745.00	2,989,604.32	9,960,745.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,867,781.00	8,232,713.00	2,825,938.38	8,232,713.00	0.00	0.0%
Other Classified Salaries		2900	10,405,154.00	11,416,711.00	3,225,726.13	11,416,711.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,517,455.00	42,048,130.00	13,539,138.92	42,048,130.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,786,566.00	6,688,272.00	1,192,173.36	6,688,272.00	0.00	0.0%
PERS		3201-3202	9,494,900.00	10,216,932.00	2,804,033.30	10,216,932.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,132,048.00	3,598,745.00	1,152,500.85	3,598,745.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,744,401.00	8,247,633.00	2,237,577.68	8,247,633.00	0.00	0.0%
Unemployment Insurance		3501-3502	31,341.00	37,876.00	10,827.08	37,876.00	0.00	0.0%
Workers' Compensation		3601-3602	1,099,610.00	1,168,151.00	360,779.29	1,168,151.00	0.00	0.0%
OPEB, Allocated		3701-3702	630,059.00	695,406.00	217,834.90	695,406.00	0.00	0.0%
OPEB, Active Employees		3751-3752	694,968.00	725,887.00	189,694.25	725,887.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(24.94)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,613,893.00	31,378,902.00	8,165,395.77	31,378,902.00	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	65,680.00	146,703.00	13,353.25	146,703.00	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	4,249,659.00	3,324,732.00	537,843.93	3,324,732.00	0.00	0.0%
Noncapitalized Equipment		4400	376,175.00	513,391.00	107,899.38	513,391.00	0.00	0.0%
Food		4700	53,000.00	53,000.00	(9,342.16)	53,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,744,514.00	4,037,826.00	649,754.40	4,037,826.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,132,595.00	43,443,208.00	2,507,292.82	43,443,208.00	0.00	0.0%
Travel and Conferences		5200	1,231,895.00	1,449,413.00	317,651.83	1,449,413.00	0.00	0.0%
Dues and Memberships		5300	118,262.00	120,943.00	47,547.64	120,943.00	0.00	0.0%
Insurance		5400-5450	176,934.00	217,347.00	29,588.93	217,347.00	0.00	0.0%
Operations and Housekeeping Services		5500	481,844.00	500,020.00	139,797.44	500,020.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,577,514.00	3,976,498.00	1,206,681.13	3,976,498.00	0.00	0.0%
Transfers of Direct Costs		5710	2,937,787.00	3,287,851.00	77,633.00	3,287,851.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,924.00	26,924.00	0.00	26,924.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,165,702.00	33,568,408.00	5,007,841.53	33,568,408.00	0.00	0.0%
Communications		5900	288,335.00	316,290.00	66,725.28	316,290.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,137,792.00	86,906,902.00	9,400,759.60	86,906,902.00	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	100,000.00	0.00	0.00	0.00	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	449,002.00	846,422.00	58,807.04	846,422.00	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			549,002.00	846,422.00	58,807.04	846,422.00	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	27,175.00	50,397.00	19,881.95	50,397.00	0.00	0.0%
Other Debt Service - Principal		7439	227,133.00	444,199.00	191,645.13	444,199.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			258,211.00	498,499.00	211,527.08	498,499.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	11,941,213.00	13,285,185.00	130,120.85	13,285,185.00	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			11,941,213.00	13,285,185.00	130,120.85	13,285,185.00	0.00	0.0%
TOTAL, EXPENDITURES			184,254,325.00	206,480,427.00	40,276,892.46	206,480,427.00	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	180,300.00	219,300.00	0.00	219,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			180,300.00	219,300.00	0.00	219,300.00	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	8,458,518.00	9,934,232.00	0.00	9,934,232.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(328,264.00)	(319,368.00)	0.00	(319,368.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,130,254.00	9,614,864.00	0.00	9,614,864.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,949,954.00	9,395,564.00	0.00	9,395,564.00	0.00	0.0%

2024-25 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	52,414,963.00	52,427,690.00	11,295,936.87	52,427,690.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,718,798.00	11,376,601.00	738,799.16	11,376,601.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,139,576.00	76,299,913.00	7,228,198.30	76,299,913.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,806,622.00	141,976,566.00	41,109,690.16	141,976,566.00	0.00	0.0%
5) TOTAL, REVENUES			224,079,959.00	282,080,770.00	60,372,624.49	282,080,770.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,706,465.00	39,847,752.00	12,188,769.90	39,847,752.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,786,513.00	67,030,237.00	22,136,823.56	67,030,237.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,633,973.00	48,231,102.00	13,251,399.44	48,231,102.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,813,558.00	7,306,240.00	1,456,159.40	7,306,240.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,272,892.00	113,349,476.00	16,324,547.36	113,349,476.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,848,805.00	20,877,828.00	1,962,883.17	20,877,828.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	931,107.00	1,253,990.00	634,359.44	1,253,990.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,051,233.00)	(2,183,191.00)	(258,262.18)	(2,183,191.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			267,942,080.00	295,713,434.00	67,696,680.09	295,713,434.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,862,121.00)	(13,632,664.00)	(7,324,055.60)	(13,632,664.00)		
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	200,129.00	314,129.00	0.00	314,129.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	985,089.00	1,744,496.00	654,983.70	1,744,496.00	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			784,960.00	1,430,367.00	654,983.70	1,430,367.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,077,161.00)	(12,202,297.00)	(6,669,071.90)	(12,202,297.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	221,844,633.00	209,404,408.00		209,404,408.67	.67	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,844,633.00	209,404,408.00		209,404,408.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,844,633.00	209,404,408.00		209,404,408.67		
2) Ending Balance, June 30 (E + F1e)			178,767,472.00	197,202,111.00		197,202,111.67		
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	35,434,801.00	51,197,076.00		51,197,076.86		
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	107,344,285.00	111,180,503.00		111,180,503.49		
Court/Community Schools	0000	9780	57,466.00					
Buildings	0000	9780	39,119,195.00					
Ed-Join	0000	9780	4,431,747.00					
Apprenticeship	0000	9780	2,994,321.00					
Deferred Maintenance	0000	9780	6,139,395.00					
Education Services	0000	9780	581,266.00					
Mandated Costs	0000	9780	3,945,813.00					
Misc. Ending Balances & Reserves	0000	9780	49,484,364.00					
Lottery	1100	9780	590,718.00					
Court/Community Schools	0000	9780		1,018,308.00				
Buildings	0000	9780		44,750,681.00				
Ed-Join	0000	9780		4,304,864.00				
Apprenticeship	0000	9780		3,234,780.00				
Deferred Maintenance	0000	9780		7,285,429.00				
Education Services	0000	9780		595,220.00				
Mandated Costs	0000	9780		3,945,813.00				
Misc. Ending Balances & Reserves	0000	9780		45,370,319.00				
Lottery	1100	9780		675,089.00				
Court/Community Schools	0000	9780				1,018,308.00		
Buildings	0000	9780				44,750,681.00		
Ed-Join	0000	9780				4,304,864.00		
Apprenticeship	0000	9780				3,234,780.00		
Deferred Maintenance	0000	9780				7,285,429.00		
Education Services	0000	9780				595,220.00		
Mandated Costs	0000	9780				3,945,813.00		
Misc. Ending Balances & Reserves	0000	9780				45,370,319.88		
Lottery	1100	9780				675,088.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,362,854.00	5,920,553.00		5,920,552.94		
Unassigned/Unappropriated Amount		9790	30,595,532.00	28,873,979.00		28,873,978.38		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	33,269,360.00	32,795,081.00	10,304,868.00	32,795,081.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	652,098.00	0.00	663,000.00	0.00	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	85,130.00	84,441.00	0.00	84,441.00	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	15.32	15.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,255,920.00	15,131,229.00	105,170.31	15,131,229.00	0.00	0.0%
Unsecured Roll Taxes		8042	816,707.00	904,019.00	3,604.27	904,019.00	0.00	0.0%
Prior Years' Taxes		8043	9,802.00	20,193.00	20,193.12	20,193.00	0.00	0.0%
Supplemental Taxes		8044	630,134.00	673,796.00	199,085.85	673,796.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,703,759.00	4,757,536.00	0.00	4,757,536.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,371,276.00	1,539,643.00	0.00	1,539,643.00	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 Sups.		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			55,794,201.00	55,905,953.00	11,295,936.87	55,905,953.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,727,140.00)	(3,478,263.00)	0.00	(3,478,263.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(652,098.00)	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	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			52,414,963.00	52,427,690.00	11,295,936.87	52,427,690.00	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	1,885,135.00	1,885,135.00	0.00	1,885,135.00	0.00	0.0%
Special Education Discretionary Grants		8182	219,121.00	257,430.00	0.00	257,430.00	0.00	0.0%
Child Nutrition Programs		8220	258,520.00	258,520.00	0.00	258,520.00	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	919,322.00	929,161.00	0.00	929,161.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	547,677.00	565,782.00	81,104.20	565,782.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	92,321.00	74,860.00	6,470.56	74,860.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	96,198.00	106,768.00	0.00	106,768.00	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)
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	4,921,677.00	5,476,003.00	59,889.00	5,476,003.00	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	1,778,827.00	1,822,942.00	591,335.40	1,822,942.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,718,798.00	11,376,601.00	738,799.16	11,376,601.00	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	4,143,325.00	4,147,007.00	1,212,986.00	4,147,007.00	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	8,037,365.00	8,091,365.00	3,642,530.00	8,091,365.00	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	90,339.00	90,339.00	(.01)	90,339.00	0.00	0.0%
Mandated Costs Reimbursements		8550	294,056.00	294,056.00	0.00	294,056.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	464,258.00	459,533.00	8,224.35	459,533.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,088,885.00	3,088,885.00	0.00	3,088,885.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	77,478.00	65,977.74	77,478.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	296,146.00	321,832.00	0.00	321,832.00	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	20,725,202.00	59,729,418.00	2,298,480.22	59,729,418.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,139,576.00	76,299,913.00	7,228,198.30	76,299,913.00	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%

2024-25 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)
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	382,389.00	382,389.00	0.00	382,389.00	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	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	5,711,330.00	5,706,045.00	684,854.42	5,706,045.00	0.00	0.0%
Interest		8660	6,815,776.00	6,815,776.00	2,339,657.80	6,815,776.00	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	3,462,712.00	3,499,479.00	1,711,548.15	3,499,479.00	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	51,302,199.00	67,040,210.00	21,207,848.44	67,040,210.00	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	6,421.35	0.00	0.00	0.0%
Tuition		8710	16,700,588.00	16,456,706.00	3,656,224.00	16,456,706.00	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	39,431,628.00	42,075,961.00	11,503,136.00	42,075,961.00	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			123,806,622.00	141,976,566.00	41,109,690.16	141,976,566.00	0.00	0.0%
TOTAL, REVENUES			224,079,959.00	282,080,770.00	60,372,624.49	282,080,770.00	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	21,713,996.00	23,854,689.00	7,105,530.61	23,854,689.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,354,071.00	2,400,794.00	847,469.70	2,400,794.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,627,773.00	13,581,644.00	4,235,769.59	13,581,644.00	0.00	0.0%
Other Certificated Salaries		1900	10,625.00	10,625.00	0.00	10,625.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			36,706,465.00	39,847,752.00	12,188,769.90	39,847,752.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,013,525.00	11,188,074.00	4,134,195.40	11,188,074.00	0.00	0.0%
Classified Support Salaries		2200	3,463,057.00	3,403,904.00	1,029,209.68	3,403,904.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	18,144,096.00	20,687,262.00	6,712,611.45	20,687,262.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,405,138.00	18,788,209.00	6,520,685.87	18,788,209.00	0.00	0.0%
Other Classified Salaries		2900	11,760,697.00	12,962,788.00	3,740,121.16	12,962,788.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,786,513.00	67,030,237.00	22,136,823.56	67,030,237.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,933,610.00	8,877,792.00	1,636,375.25	8,877,792.00	0.00	0.0%
PERS		3201-3202	15,538,738.00	16,384,198.00	4,728,449.13	16,384,198.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,004,446.00	5,642,244.00	1,845,890.68	5,642,244.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,319,338.00	13,239,043.00	3,784,862.37	13,239,043.00	0.00	0.0%
Unemployment Insurance		3501-3502	48,494.00	56,486.00	17,141.81	56,486.00	0.00	0.0%
Workers' Compensation		3601-3602	1,701,141.00	1,792,675.00	571,129.81	1,792,675.00	0.00	0.0%
OPEB, Allocated		3701-3702	972,953.00	1,068,602.00	344,553.23	1,068,602.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,115,253.00	1,159,146.00	319,561.73	1,159,146.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	10,916.00	3,435.43	10,916.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,633,973.00	48,231,102.00	13,251,399.44	48,231,102.00	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	92,029.00	189,408.00	24,822.88	189,408.00	0.00	0.0%
Materials and Supplies		4300	6,781,357.00	5,992,030.00	1,160,327.35	5,992,030.00	0.00	0.0%
Noncapitalized Equipment		4400	884,772.00	1,069,402.00	279,499.30	1,069,402.00	0.00	0.0%
Food		4700	55,400.00	55,400.00	(8,490.13)	55,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,813,558.00	7,306,240.00	1,456,159.40	7,306,240.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	41,276,161.00	49,586,774.00	3,494,073.32	49,586,774.00	0.00	0.0%
Travel and Conferences		5200	1,984,021.00	2,183,751.00	501,912.61	2,183,751.00	0.00	0.0%
Dues and Memberships		5300	304,745.00	309,697.00	164,911.33	309,697.00	0.00	0.0%
Insurance		5400-5450	525,466.00	581,177.00	703,052.43	581,177.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,438,980.00	2,655,814.00	948,514.06	2,655,814.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,708,729.00	8,189,759.00	1,987,945.53	8,189,759.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	.01	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,424.00	19,494.00	(3,549.45)	19,494.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,203,693.00	48,004,001.00	8,420,198.23	48,004,001.00	0.00	0.0%
Communications		5900	1,806,673.00	1,819,009.00	107,489.29	1,819,009.00	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, SERVICES AND OTHER OPERATING EXPENDITURES			99,272,892.00	113,349,476.00	16,324,547.36	113,349,476.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,618,992.00	1,675,862.00	280,837.73	1,675,862.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,402,256.00	15,938,078.00	721,715.53	15,938,078.00	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	733,668.00	1,515,592.00	305,346.21	1,515,592.00	0.00	0.0%
Equipment Replacement		6500	108,800.00	3,800.00	0.00	3,800.00	0.00	0.0%
Lease Assets		6600	985,089.00	1,597,859.00	605,868.14	1,597,859.00	0.00	0.0%
Subscription Assets		6700	0.00	146,637.00	49,115.56	146,637.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,848,805.00	20,877,828.00	1,962,883.17	20,877,828.00	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	120,612.00	152,478.00	75,937.41	152,478.00	0.00	0.0%
Other Debt Service - Principal		7439	806,592.00	1,097,609.00	558,422.03	1,097,609.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			931,107.00	1,253,990.00	634,359.44	1,253,990.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	.08	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,051,233.00)	(2,183,191.00)	(258,262.26)	(2,183,191.00)	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			(2,051,233.00)	(2,183,191.00)	(258,262.18)	(2,183,191.00)	0.00	0.0%
TOTAL, EXPENDITURES			267,942,080.00	295,713,434.00	67,696,680.09	295,713,434.00	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	94,829.00	0.00	94,829.00	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	180,300.00	219,300.00	0.00	219,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,129.00	314,129.00	0.00	314,129.00	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	985,089.00	1,597,859.00	605,868.14	1,597,859.00	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	146,637.00	49,115.56	146,637.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			985,089.00	1,744,496.00	654,983.70	1,744,496.00	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)			784,960.00	1,430,367.00	654,983.70	1,430,367.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
6018	Student Support and Enrichment Block Grant	4,173,414.00
6266	Educator Effectiveness, FY 2021-22	492,636.53
6300	Lottery: Instructional Materials	1,175,480.03
6355	Direct Support Professional Training Program	43,025.41
6500	Special Education	12,122,502.35
6546	Mental Health-Related Services	163,531.82
6620	Reversing Opioid Overdoses	98,356.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,051,416.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	439,037.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.09
7085	Learning Communities for School Success Program	.31
7311	Classified School Employee Professional Development Block Grant	72,218.00
7399	LCFF Equity Multiplier	3,066,929.00
7412	A-G Access/Success Grant	160,825.00
7413	A-G Learning Loss Mitigation Grant	98,796.00
7435	Learning Recovery Emergency Block Grant	1,900,511.00
7810	Other Restricted State	5,062.24
9010	Other Restricted Local	26,133,336.08
Total, Restricted Balance		51,197,076.86

Description	Resource Codes	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	45,844,057.00	49,040,937.00	9,650,557.00	49,040,937.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,033,318.00	1,289,188.00	391,999.48	1,289,188.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,281,170.00	2,406,300.00	235,287.18	2,406,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	685,045.00	1,878,249.00	294,591.00	1,878,249.00	0.00	0.0%
5) TOTAL, REVENUES			49,843,590.00	54,614,674.00	10,572,434.66	54,614,674.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,591,807.00	18,758,873.00	5,510,497.63	18,758,873.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,039,179.00	7,383,122.00	2,450,749.12	7,383,122.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,877,660.00	12,129,469.00	3,024,780.21	12,129,469.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,457,568.00	3,851,728.00	969,746.56	3,851,728.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,979,681.00	16,579,969.00	1,900,456.02	16,579,969.00	0.00	0.0%
6) Capital Outlay		6000-6999	170,388.00	6,268,570.00	244,948.66	6,268,570.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	412,857.00	516,387.00	276,359.41	516,387.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	425,531.00	482,056.00	0.00	482,056.00	0.00	0.0%
9) TOTAL, EXPENDITURES			52,954,671.00	65,970,174.00	14,377,537.61	65,970,174.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,111,081.00)	(11,355,500.00)	(3,805,102.95)	(11,355,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	180,300.00	219,300.00	0.00	219,300.00	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			180,300.00	219,300.00	0.00	219,300.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,930,781.00)	(11,136,200.00)	(3,805,102.95)	(11,136,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,535,141.00	23,919,044.00		23,919,043.40	(.60)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,535,141.00	23,919,044.00		23,919,043.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,535,141.00	23,919,044.00		23,919,043.40		
2) Ending Balance, June 30 (E + F1e)			17,604,360.00	12,782,844.00		12,782,843.40		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,079,403.00	2,617,267.00		2,617,266.88		
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	14,524,957.00	10,165,577.00		10,165,576.52		
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	28,228,201.00	33,506,316.00	8,224,070.00	33,506,316.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,948,599.00	5,897,717.00	1,448,859.00	5,897,717.00	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	3,379,238.00	3,478,263.00	0.00	3,478,263.00	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	6,288,019.00	6,158,641.00	(22,372.00)	6,158,641.00	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			45,844,057.00	49,040,937.00	9,650,557.00	49,040,937.00	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	100,495.00	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	353,151.00	422,807.00	0.00	422,807.00	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, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, 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%
Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290					0.00	
			163,444.00	174,382.00	0.00	174,382.00		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)
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	416,228.00	691,999.00	391,999.48	691,999.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,033,318.00	1,289,188.00	391,999.48	1,289,188.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	129,382.00	129,382.00	0.00	129,382.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	797,607.00	862,695.00	0.00	862,695.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,354,181.00	1,414,223.00	235,287.18	1,414,223.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,281,170.00	2,406,300.00	235,287.18	2,406,300.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	649,537.00	649,537.00	275,691.00	649,537.00	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	1,228,712.00	18,900.00	1,228,712.00	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%

Description	Resource Codes	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 County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			685,045.00	1,878,249.00	294,591.00	1,878,249.00	0.00	0.0%
TOTAL, REVENUES			49,843,590.00	54,614,674.00	10,572,434.66	54,614,674.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,536,365.00	16,082,654.00	4,570,638.89	16,082,654.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	253,272.00	404,734.00	144,911.36	404,734.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,802,170.00	2,271,485.00	794,947.38	2,271,485.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,591,807.00	18,758,873.00	5,510,497.63	18,758,873.00	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	290,404.00	373,300.00	118,261.07	373,300.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	926,085.00	1,353,632.00	445,312.55	1,353,632.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,627,528.00	2,977,484.00	1,107,960.74	2,977,484.00	0.00	0.0%
Other Classified Salaries		2900	2,195,162.00	2,678,706.00	779,214.76	2,678,706.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,039,179.00	7,383,122.00	2,450,749.12	7,383,122.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,139,084.00	4,419,596.00	879,854.26	4,419,596.00	0.00	0.0%
PERS		3201-3202	1,715,821.00	1,985,894.00	563,204.55	1,985,894.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	723,013.00	860,596.00	274,471.97	860,596.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,361,889.00	3,835,050.00	1,007,323.10	3,835,050.00	0.00	0.0%
Unemployment Insurance		3501-3502	11,340.00	13,047.00	3,991.48	13,047.00	0.00	0.0%
Workers' Compensation		3601-3602	394,792.00	434,700.00	132,599.54	434,700.00	0.00	0.0%
OPEB, Allocated		3701-3702	223,809.00	257,965.00	79,610.63	257,965.00	0.00	0.0%
OPEB, Active Employees		3751-3752	307,912.00	322,621.00	83,546.61	322,621.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	178.07	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,877,660.00	12,129,469.00	3,024,780.21	12,129,469.00	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	232,500.00	434,345.00	115,084.32	434,345.00	0.00	0.0%
Materials and Supplies		4300	1,575,507.00	2,505,379.00	612,606.17	2,505,379.00	0.00	0.0%
Noncapitalized Equipment		4400	649,561.00	912,004.00	242,056.07	912,004.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,457,568.00	3,851,728.00	969,746.56	3,851,728.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	116,910.00	116,910.00	(15,373.87)	116,910.00	0.00	0.0%
Travel and Conferences		5200	777,244.00	900,471.00	147,265.68	900,471.00	0.00	0.0%
Dues and Memberships		5300	21,874.00	22,074.00	6,835.92	22,074.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	123,652.00	175,017.00	0.00	175,017.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,062,341.00	1,063,541.00	384,021.94	1,063,541.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,037,867.00	4,023,007.00	732,353.95	4,023,007.00	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	(24,424.00)	(23,826.00)	3,549.44	(23,826.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,633,936.00	10,075,744.00	562,733.10	10,075,744.00	0.00	0.0%
Communications		5900	230,281.00	227,031.00	79,069.86	227,031.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,979,681.00	16,579,969.00	1,900,456.02	16,579,969.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,923,992.00	166,437.00	4,923,992.00	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	170,388.00	1,344,578.00	78,511.66	1,344,578.00	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			170,388.00	6,268,570.00	244,948.66	6,268,570.00	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	28,635.00	38,360.00	26,232.16	38,360.00	0.00	0.0%
Other Debt Service - Principal		7439	384,222.00	478,027.00	250,127.25	478,027.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			412,857.00	516,387.00	276,359.41	516,387.00	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	425,531.00	482,056.00	0.00	482,056.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			425,531.00	482,056.00	0.00	482,056.00	0.00	0.0%
TOTAL, EXPENDITURES			52,954,671.00	65,970,174.00	14,377,537.61	65,970,174.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	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 Authorized Interfund Transfers In		8919	180,300.00	219,300.00	0.00	219,300.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			180,300.00	219,300.00	0.00	219,300.00	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%
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)			180,300.00	219,300.00	0.00	219,300.00		

Resource	Description	2024-25 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	270,000.00
6266	Educator Effectiveness, FY 2021-22	200.77
6300	Lottery: Instructional Materials	287,449.68
6546	Mental Health-Related Services	256,421.06
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	447,910.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	408,477.00
7435	Learning Recovery Emergency Block Grant	938,253.00
9010	Other Restricted Local	8,555.37
Total, Restricted Balance		2,617,266.88

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	14,636,636.00	16,853,893.00	0.00	16,853,893.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,023,503.00	59,707,894.00	18,492,168.00	59,707,894.00	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			73,660,139.00	76,561,787.00	18,492,168.00	76,561,787.00		
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	73,660,139.00	76,561,787.00	18,492,168.00	76,561,787.00	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			73,660,139.00	76,561,787.00	18,492,168.00	76,561,787.00		
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		8287	14,636,636.00	16,853,893.00	0.00	16,853,893.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,636,636.00	16,853,893.00	0.00	16,853,893.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	59,023,503.00	59,707,894.00	18,492,168.00	59,707,894.00	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			59,023,503.00	59,707,894.00	18,492,168.00	59,707,894.00	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			73,660,139.00	76,561,787.00	18,492,168.00	76,561,787.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	12,657,310.00	14,874,567.00	0.00	14,874,567.00	0.00	0.0%
To County Offices		7212	1,979,326.00	1,979,326.00	0.00	1,979,326.00	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	22,162,388.00	20,143,010.00	6,528,580.00	20,143,010.00	0.00	0.0%
To County Offices	6500	7222	36,861,115.00	39,564,884.00	11,963,588.00	39,564,884.00	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)			73,660,139.00	76,561,787.00	18,492,168.00	76,561,787.00	0.00	0.0%
TOTAL, EXPENDITURES			73,660,139.00	76,561,787.00	18,492,168.00	76,561,787.00		

Resource	Description	2024-25 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	174,575.00	178,724.00	35,426.00	178,724.00	0.00	0.0%
4) Other Local Revenue		8600-8799	564,714.00	564,714.00	(472,896.17)	564,714.00	0.00	0.0%
5) TOTAL, REVENUES			739,289.00	743,438.00	(437,470.17)	743,438.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	311,881.00	316,307.00	94,477.30	316,307.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,466.00	97,377.00	24,325.64	97,377.00	0.00	0.0%
3) Employee Benefits		3000-3999	201,856.00	204,098.00	47,141.48	204,098.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,161.00	26,226.00	3,264.40	26,226.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,433.00	32,566.00	13,398.25	32,566.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,068.00	5,068.00	0.00	5,068.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,633.00	1,633.00	112.55	1,633.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	59,791.00	60,163.00	0.00	60,163.00	0.00	0.0%
9) TOTAL, EXPENDITURES			739,289.00	743,438.00	182,719.62	743,438.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(620,189.79)	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	(620,189.79)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	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	87,412.00	91,561.00	0.00	91,561.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	12,460.00	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	68,691.00	68,691.00	22,966.00	68,691.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,472.00	18,472.00	0.00	18,472.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			174,575.00	178,724.00	35,426.00	178,724.00	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	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								
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	564,714.00	564,714.00	(472,896.17)	564,714.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			564,714.00	564,714.00	(472,896.17)	564,714.00	0.00	0.0%
TOTAL, REVENUES			739,289.00	743,438.00	(437,470.17)	743,438.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	279,175.00	281,955.00	82,360.06	281,955.00	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	32,706.00	34,352.00	12,117.24	34,352.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			311,881.00	316,307.00	94,477.30	316,307.00	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)
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	19,513.00	15,831.00	5,718.73	15,831.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,953.00	81,546.00	18,606.91	81,546.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			99,466.00	97,377.00	24,325.64	97,377.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	62,043.00	59,209.00	10,434.79	59,209.00	0.00	0.0%
PERS		3201-3202	39,480.00	38,948.00	11,697.54	38,948.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,811.00	16,474.00	5,059.41	16,474.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	66,575.00	71,603.00	15,378.88	71,603.00	0.00	0.0%
Unemployment Insurance		3501-3502	207.00	208.00	59.47	208.00	0.00	0.0%
Workers' Compensation		3601-3602	7,176.00	6,919.00	1,978.83	6,919.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,113.00	4,330.00	1,188.06	4,330.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,451.00	6,407.00	1,344.50	6,407.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			201,856.00	204,098.00	47,141.48	204,098.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,541.00	11,967.00	2,609.30	11,967.00	0.00	0.0%
Noncapitalized Equipment		4400	17,620.00	14,259.00	655.10	14,259.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,161.00	26,226.00	3,264.40	26,226.00	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	1,751.00	1,751.00	0.00	1,751.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	550.00	683.00	0.00	683.00	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	4,710.00	4,710.00	(260.26)	4,710.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	22,397.00	22,397.00	12,117.50	22,397.00	0.00	0.0%
Communications		5900	3,025.00	3,025.00	1,541.01	3,025.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,433.00	32,566.00	13,398.25	32,566.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,068.00	5,068.00	0.00	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			5,068.00	5,068.00	0.00	5,068.00	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	64.00	64.00	4.80	64.00	0.00	0.0%
Other Debt Service - Principal		7439	1,569.00	1,569.00	107.75	1,569.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,633.00	1,633.00	112.55	1,633.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	59,791.00	60,163.00	0.00	60,163.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,791.00	60,163.00	0.00	60,163.00	0.00	0.0%
TOTAL, EXPENDITURES			739,289.00	743,438.00	182,719.62	743,438.00		
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	2024-25 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	54,274,765.00	56,127,575.00	6,658,354.54	56,127,575.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,264,989.00	21,190,411.00	8,410,435.95	21,190,411.00	0.00	0.0%
4) Other Local Revenue		8600-8799	914,733.00	1,091,153.00	119,674.54	1,091,153.00	0.00	0.0%
5) TOTAL, REVENUES			75,454,487.00	78,409,139.00	15,188,465.03	78,409,139.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,462,714.00	2,619,909.00	941,419.76	2,619,909.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,755,700.00	3,878,381.00	1,327,772.26	3,878,381.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,216,969.00	3,304,562.00	990,285.56	3,304,562.00	0.00	0.0%
4) Books and Supplies		4000-4999	231,141.00	450,045.00	41,632.27	450,045.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	59,268,528.00	61,571,361.00	5,971,901.44	61,571,361.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,355,982.00	5,304,934.00	3,137,753.87	5,304,934.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		202,674.00	202,756.00	83,017.17	202,756.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,565,911.00	1,640,972.00	258,262.26	1,640,972.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,059,619.00	78,972,920.00	12,752,044.59	78,972,920.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(605,132.00)	(563,781.00)	2,436,420.44	(563,781.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,829.00	94,829.00	0.00	94,829.00	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	94,829.00	0.00	94,829.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(585,303.00)	(468,952.00)	2,436,420.44	(468,952.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,169,523.00	5,094,672.00		5,094,672.16	.16	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,169,523.00	5,094,672.00		5,094,672.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,169,523.00	5,094,672.00		5,094,672.16		
2) Ending Balance, June 30 (E + F1e)			3,584,220.00	4,625,720.00		4,625,720.16		
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	3,536,566.00	4,577,403.00		4,577,402.70		

Description	Resource Codes	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	47,654.00	48,317.00		48,317.46		
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	54,274,765.00	56,127,575.00	6,658,354.54	56,127,575.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			54,274,765.00	56,127,575.00	6,658,354.54	56,127,575.00	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	16,252,043.00	16,320,327.00	6,658,646.00	16,320,327.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,012,946.00	4,870,084.00	1,751,789.95	4,870,084.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,264,989.00	21,190,411.00	8,410,435.95	21,190,411.00	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	444,896.00	444,896.00	115,931.00	444,896.00	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	469,837.00	646,257.00	3,743.54	646,257.00	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			914,733.00	1,091,153.00	119,674.54	1,091,153.00	0.00	0.0%
TOTAL, REVENUES			75,454,487.00	78,409,139.00	15,188,465.03	78,409,139.00		
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	2,462,714.00	2,619,909.00	941,419.76	2,619,909.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,462,714.00	2,619,909.00	941,419.76	2,619,909.00	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	2,418,782.00	2,435,557.00	842,941.99	2,435,557.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	692,888.00	742,637.00	250,349.09	742,637.00	0.00	0.0%
Other Classified Salaries		2900	644,030.00	700,187.00	234,481.18	700,187.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,755,700.00	3,878,381.00	1,327,772.26	3,878,381.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	605,092.00	615,557.00	147,524.73	615,557.00	0.00	0.0%
PERS		3201-3202	1,078,464.00	1,100,882.00	329,167.66	1,100,882.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	324,581.00	330,058.00	116,693.76	330,058.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	946,152.00	990,715.00	307,878.61	990,715.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,118.00	3,280.00	1,141.35	3,280.00	0.00	0.0%
Workers' Compensation		3601-3602	108,477.00	110,428.00	37,793.88	110,428.00	0.00	0.0%
OPEB, Allocated		3701-3702	62,186.00	64,955.00	22,690.87	64,955.00	0.00	0.0%
OPEB, Active Employees		3751-3752	88,899.00	88,687.00	27,394.70	88,687.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,216,969.00	3,304,562.00	990,285.56	3,304,562.00	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	35,099.00	80,557.00	7,885.26	80,557.00	0.00	0.0%
Materials and Supplies		4300	178,814.00	320,059.00	28,267.40	320,059.00	0.00	0.0%
Noncapitalized Equipment		4400	17,228.00	49,429.00	5,479.61	49,429.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			231,141.00	450,045.00	41,632.27	450,045.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,603,689.00	53,874,193.00	5,534,889.61	53,874,193.00	0.00	0.0%
Travel and Conferences		5200	132,647.00	184,229.00	21,702.15	184,229.00	0.00	0.0%
Dues and Memberships		5300	14,411.00	15,140.00	10,673.55	15,140.00	0.00	0.0%
Insurance		5400-5450	40,712.00	41,535.00	0.00	41,535.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,198.00	42,666.00	16,861.56	42,666.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,782.00	102,761.00	19,522.15	102,761.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	1.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	4,332.00	0.00	4,332.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	8,283,425.00	7,257,752.00	354,932.50	7,257,752.00	0.00	0.0%
Communications		5900	45,664.00	48,753.00	13,318.92	48,753.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,268,528.00	61,571,361.00	5,971,901.44	61,571,361.00	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	5,355,982.00	5,304,934.00	3,137,753.87	5,304,934.00	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			5,355,982.00	5,304,934.00	3,137,753.87	5,304,934.00	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	27,493.00	27,490.00	12,031.22	27,490.00	0.00	0.0%
Other Debt Service - Principal		7439	175,181.00	175,266.00	70,985.95	175,266.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			202,674.00	202,756.00	83,017.17	202,756.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,565,911.00	1,640,972.00	258,262.26	1,640,972.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,565,911.00	1,640,972.00	258,262.26	1,640,972.00	0.00	0.0%
TOTAL, EXPENDITURES			76,059,619.00	78,972,920.00	12,752,044.59	78,972,920.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	19,829.00	94,829.00	0.00	94,829.00	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	94,829.00	0.00	94,829.00	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	94,829.00	0.00	94,829.00		

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	87,069.46
5059	Early Education: ARP California State Preschool Program One-time Stipend	.33
5066	Early Education: ARP California State Preschool Program - Rate Supplements	.26
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,057,747.50
6130	Early Education: Center-Based Reserve Account	2,765,753.53
7810	Other Restricted State	419,356.00
9010	Other Restricted Local	247,475.62
Total, Restricted Balance		4,577,402.70

Description	Resource Codes	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	79,366.00	79,366.00	22,702.00	79,366.00	0.00	0.0%
5) TOTAL, REVENUES			79,366.00	79,366.00	22,702.00	79,366.00		
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	1,775,322.00	1,775,322.00	371,458.20	1,775,322.00	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			1,775,322.00	1,775,322.00	371,458.20	1,775,322.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,695,956.00)	(1,695,956.00)	(348,756.20)	(1,695,956.00)		
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)			(1,695,956.00)	(1,695,956.00)	(348,756.20)	(1,695,956.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,866,027.00	2,085,930.00		2,085,930.42	.42	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,866,027.00	2,085,930.00		2,085,930.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,866,027.00	2,085,930.00		2,085,930.42		
2) Ending Balance, June 30 (E + F1e)			170,071.00	389,974.00		389,974.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	170,071.00	389,974.00		389,974.42		

Description	Resource Codes	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		
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	79,366.00	79,366.00	22,702.00	79,366.00	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			79,366.00	79,366.00	22,702.00	79,366.00	0.00	0.0%
TOTAL, REVENUES			79,366.00	79,366.00	22,702.00	79,366.00		
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								

Description	Resource Codes	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)
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 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	1,775,322.00	1,775,322.00	371,458.20	1,775,322.00	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			1,775,322.00	1,775,322.00	371,458.20	1,775,322.00	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			1,775,322.00	1,775,322.00	371,458.20	1,775,322.00		
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%

Description	Resource Codes	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) 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								
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	2024-25 Projected Totals
7710	State School Facilities Projects	389,974.42
Total, Restricted Balance		389,974.42

Description	Resource Codes	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	2,883,962.00	3,105,090.00	935,238.10	3,105,090.00	0.00	0.0%
5) TOTAL, REVENUES			2,883,962.00	3,105,090.00	935,238.10	3,105,090.00		
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	898,485.00	1,000,600.00	464,804.37	1,000,600.00	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			898,485.00	1,000,600.00	464,804.37	1,000,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,985,477.00	2,104,490.00	470,433.73	2,104,490.00		
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)			1,985,477.00	2,104,490.00	470,433.73	2,104,490.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,400,692.00	4,811,642.00		4,811,642.56	.56	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)			4,400,692.00	4,811,642.00		4,811,642.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,400,692.00	4,811,642.00		4,811,642.56		
2) Ending Net Position, June 30 (E + F1e)			6,386,169.00	6,916,132.00		6,916,132.56		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	6,321,222.00	6,851,185.00		6,851,185.26		
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	130,204.00	130,204.00	56,448.00	130,204.00	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	2,753,758.00	2,974,886.00	878,790.10	2,974,886.00	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			2,883,962.00	3,105,090.00	935,238.10	3,105,090.00	0.00	0.0%
TOTAL, REVENUES			2,883,962.00	3,105,090.00	935,238.10	3,105,090.00		
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	898,485.00	1,000,600.00	464,804.37	1,000,600.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			898,485.00	1,000,600.00	464,804.37	1,000,600.00	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			898,485.00	1,000,600.00	464,804.37	1,000,600.00		
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	2024-25 Projected Totals
9010	Other Restricted Local	6,851,185.26
Total, Restricted Net Position		6,851,185.26

Description	Resource Codes	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	13,818,310.00	14,678,503.00		14,678,502.60	(.40)	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)			13,818,310.00	14,678,503.00		14,678,502.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,818,310.00	14,678,503.00		14,678,502.60		
2) Ending Net Position, June 30 (E + F1e)			13,818,310.00	14,678,503.00		14,678,502.60		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	13,818,310.00	14,678,503.00		14,678,502.60		
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	2024-25 Projected Totals
9010	Other Restricted Local	14,678,502.60
Total, Restricted Net Position		14,678,502.60

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	72.00	58.00	58.72	58.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	816.00	812.00	835.83	812.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	888.00	870.00	894.55	870.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	223.00	203.00	203.00	203.00	0.00	0.0%
b. Special Education-Special Day Class	728.02	728.02	728.02	728.02	0.00	0.0%
c. Special Education-NPS/LCI	2.59	2.59	2.59	2.59	0.00	0.0%
d. Special Education Extended Year	50.37	50.37	50.37	50.37	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)	1,003.98	983.98	983.98	983.98	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,891.98	1,853.98	1,878.53	1,853.98	0.00	0.0%
4. Adults in Correctional Facilities	38.00	38.00	38.00	38.00	0.00	0.0%
5. County Operations Grant ADA	142,841.23	143,592.62	143,592.62	143,592.62	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)]	273.00	281.00	294.60	281.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	273.00	281.00	294.60	281.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,793.89	2,982.09	3,329.40	2,982.09	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)	2,793.89	2,982.09	3,329.40	2,982.09	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	3,066.89	3,263.09	3,624.00	3,263.09	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	3,066.89	3,263.09	3,624.00	3,263.09	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):	JUNE									
A. BEGINNING CASH			189,853,459.34	189,480,475.57	190,279,532.00	196,799,595.79	195,434,958.85	188,247,145.57	188,118,362.29	180,834,231.01
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,840,154.00	1,840,154.00	3,975,280.00	3,312,280.00	3,312,278.10	3,076,149.10	3,312,278.10	2,504,433.74
Property Taxes	8020-8079		0.00	328,053.55	0.00	15.32	17.00	9,179,141.00	32,180.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	464,000.00	200,275.29	74,523.87	41,530.00	85,610.00	1,134,010.00	1,751,798.00
Other State Revenue	8300-8599		418,073.99	2,097,819.00	3,148,927.69	1,563,377.62	1,867,041.00	2,234,510.00	2,078,254.00	5,745,121.00
Other Local Revenue	8600-8799		4,020,930.88	10,522,182.10	14,586,778.86	11,979,798.32	10,309,792.62	7,719,617.62	15,085,878.62	6,347,070.43
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		205,834.65	449,149.05	0.00	0.00	477,059.00	0.00	0.00	81,981.00
TOTAL RECEIPTS			6,484,993.52	15,701,357.70	21,911,261.84	16,929,995.13	16,007,717.72	22,295,027.72	21,642,600.72	16,430,404.17
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,247,039.63	3,359,606.67	3,075,330.47	4,506,793.13	3,240,911.00	3,281,482.00	3,683,144.00	3,172,920.00
Classified Salaries	2000-2999		3,245,513.83	5,143,430.78	4,993,898.23	8,753,980.72	5,309,654.00	5,455,854.00	5,579,168.00	5,095,550.00
Employee Benefits	3000-3999		2,246,536.34	3,602,661.61	3,371,072.13	4,031,129.36	3,894,536.00	3,908,562.00	3,911,179.00	3,874,855.00
Books and Supplies	4000-4999		56,707.02	400,669.84	524,446.87	474,335.67	474,107.00	691,223.00	573,502.00	605,265.00
Services	5000-5999		1,424,178.04	4,673,674.50	3,901,235.40	6,325,459.42	10,199,808.00	8,392,785.00	14,254,948.00	13,067,595.00
Capital Outlay	6000-6999		(3,965.33)	848,659.52	316,087.71	147,117.57	546,813.00	131,898.00	1,029,786.00	455,821.00
Other Outgo	7000-7499		(408,463.28)	773,079.08	24,949.90	(13,468.44)	(470,298.00)	562,007.00	(104,995.00)	(337,894.00)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,807,546.25	18,801,782.00	16,207,020.71	24,225,347.43	23,195,531.00	22,423,811.00	28,926,732.00	25,934,112.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		9,080,232.22	5,544,408.12	6,567,466.34	5,361,269.20				
Due From Other Funds	9310				9,459,586.22					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	9,080,232.22	5,544,408.12	16,027,052.56	5,361,269.20	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		8,130,663.26	1,644,927.39	786,555.99	(569,446.16)				
Due To Other Funds	9610				6,986,445.44					
Current Loans	9640									
Unearned Revenues	9650				7,438,228.47					
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	8,130,663.26	1,644,927.39	15,211,229.90	(569,446.16)	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	949,568.96	3,899,480.73	815,822.66	5,930,715.36	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(372,983.77)	799,056.43	6,520,063.79	(1,364,636.94)	(7,187,813.28)	(128,783.28)	(7,284,131.28)	(9,503,707.83)
F. ENDING CASH (A + E)			189,480,475.57	190,279,532.00	196,799,595.79	195,434,958.85	188,247,145.57	188,118,362.29	180,834,231.01	171,330,523.18
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):	JUNE								
A. BEGINNING CASH		171,330,523.18	157,346,524.35	147,797,418.12	156,667,108.29				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,991,011.74	2,504,433.74	2,504,433.74	2,622,195.74	0.00		32,795,082.00	32,795,081.00
Property Taxes	8020-8079	0.00	7,618,053.00	13,791.00	5,939,621.00	0.00		23,110,871.87	23,110,872.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(3,478,263.87)	0.00		(3,478,263.87)	(3,478,263.00)
Federal Revenue	8100-8299	551,900.00	1,100,310.00	1,340,153.00	4,632,490.84	0.00		11,376,601.00	11,376,601.00
Other State Revenue	8300-8599	5,252,496.00	9,863,869.00	22,244,747.00	19,785,676.70	0.00		76,299,913.00	76,299,913.00
Other Local Revenue	8600-8799	10,710,585.43	13,524,624.03	8,205,594.43	28,963,712.66	0.00		141,976,566.00	141,976,566.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	31,369.00	499,103.30	0.00		1,744,496.00	1,744,496.00
TOTAL RECEIPTS		18,505,993.17	34,611,289.77	34,340,088.17	58,964,536.37	0.00	0.00	283,825,266.00	283,825,266.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,290,075.00	3,289,640.00	3,287,363.00	4,413,447.10	0.00		39,847,752.00	39,847,752.00
Classified Salaries	2000-2999	5,421,869.00	5,476,497.00	5,480,810.00	7,074,011.44	0.00		67,030,237.00	67,030,237.00
Employee Benefits	3000-3999	3,998,503.00	3,867,350.00	3,946,179.00	7,578,538.56	0.00		48,231,102.00	48,231,102.00
Books and Supplies	4000-4999	856,336.00	795,911.00	823,975.00	1,029,761.60	0.00		7,306,240.00	7,306,240.00
Services	5000-5999	18,196,122.00	15,484,173.00	11,798,247.00	5,631,250.64	0.00		113,349,476.00	113,349,476.00
Capital Outlay	6000-6999	538,250.00	15,246,836.00	164,028.00	1,456,496.53	0.00		20,877,828.00	20,877,828.00
Other Outgo	7000-7499	188,837.00	(11.00)	(30,204.00)	(1,112,740.26)	0.00		(929,201.00)	(929,201.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	314,129.00	0.00		314,129.00	314,129.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00		0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		32,489,992.00	44,160,396.00	25,470,398.00	26,384,894.61	0.00	0.00	296,027,563.00	296,027,563.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							26,553,375.88	
Due From Other Funds	9310							9,459,586.22	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
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	36,012,962.10	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							9,992,700.48	
Due To Other Funds	9610							6,986,445.44	
Current Loans	9640							0.00	
Unearned Revenues	9650							7,438,228.47	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	24,417,374.39	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	11,595,587.71	
E. NET INCREASE/DECREASE (B - C + D)		(13,983,998.83)	(9,549,106.23)	8,869,690.17	32,579,641.76	0.00	0.00	(606,709.29)	(12,202,297.00)
F. ENDING CASH (A + E)		157,346,524.35	147,797,418.12	156,667,108.29	189,246,750.05				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								189,246,750.05	

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

Signed: _____
County Superintendent or Designee

Date: _____

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 Funded 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
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
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		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)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		143,592.62	0.00%	143,592.62	0.00%	143,592.62
(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	46,310,912.00	3.04%	47,718,939.00	3.43%	49,356,015.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,737,213.00	0.00%	11,737,213.00	0.00%	11,737,213.00
4. Other Local Revenues	8600-8799	35,329,816.00	0.00%	35,329,816.00	0.00%	35,329,816.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,744,496.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,614,864.00)	(10.00%)	(8,653,202.00)	2.59%	(8,877,062.00)
6. Total (Sum lines A1 thru A5c)		85,507,573.00	.73%	86,132,766.00	1.64%	87,545,982.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,369,191.00		12,049,609.00
b. Step & Column Adjustment				247,384.00		240,992.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(566,966.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,369,191.00	(2.58%)	12,049,609.00	2.00%	12,290,601.00
2. Classified Salaries						
a. Base Salaries				24,982,107.00		24,234,367.00
b. Step & Column Adjustment				499,642.00		484,687.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,247,382.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,982,107.00	(2.99%)	24,234,367.00	2.00%	24,719,054.00
3. Employee Benefits	3000-3999	16,852,200.00	(1.38%)	16,619,360.00	2.01%	16,952,579.00
4. Books and Supplies	4000-4999	3,268,414.00	10.00%	3,595,255.00	10.00%	3,954,781.00
5. Services and Other Operating Expenditures	5000-5999	26,442,574.00	14.43%	30,258,055.00	14.46%	34,633,786.00
6. Capital Outlay	6000-6999	20,031,406.00	10.00%	22,034,547.00	(10.00%)	19,831,092.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	755,491.00	6.80%	806,885.00	(19.47%)	649,815.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,468,376.00)	9.99%	(17,014,079.00)	3.44%	(17,598,926.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	94,829.00	(79.09%)	19,829.00	0.00%	19,829.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		89,327,836.00	3.67%	92,603,828.00	3.08%	95,452,611.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,820,263.00)		(6,471,062.00)		(7,906,629.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		149,825,297.96		146,005,034.96		139,533,972.96
2. Ending Fund Balance (Sum lines C and D1)		146,005,034.96		139,533,972.96		131,627,343.96
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 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	111,180,503.49		106,180,504.00		101,180,504.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,920,552.94		5,737,614.00		5,549,571.00
2. Unassigned/Unappropriated	9790	28,873,978.53		27,585,854.96		24,867,268.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		146,005,034.96		139,533,972.96		131,627,343.96
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,920,552.94		5,737,614.00		5,549,571.00
c. Unassigned/Unappropriated	9790	28,873,978.53		27,585,854.96		24,867,268.96
(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)		34,794,531.47		33,323,468.96		30,416,839.96
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.						
2025-26 B1d. Backed out prior year one-time off-schedule payment.						
2025-26 B2d. Backed out prior year one-time off-schedule payment.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	6,116,778.00	0.00%	6,116,778.00	0.00%	6,116,778.00
2. Federal Revenues	8100-8299	11,376,601.00	0.00%	11,376,601.00	0.00%	11,376,601.00
3. Other State Revenues	8300-8599	64,562,700.00	(19.84%)	51,750,854.00	(24.89%)	38,870,563.00
4. Other Local Revenues	8600-8799	106,646,750.00	0.00%	106,646,750.00	0.00%	106,646,750.00
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	9,614,864.00	(10.00%)	8,653,202.00	2.59%	8,877,062.00
6. Total (Sum lines A1 thru A5c)		198,317,693.00	(6.95%)	184,544,185.00	(6.86%)	171,887,754.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,478,561.00		27,039,997.00
b. Step & Column Adjustment				549,571.00		540,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(988,135.00)		(176,760.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,478,561.00	(1.60%)	27,039,997.00	1.35%	27,404,037.00
2. Classified Salaries						
a. Base Salaries				42,048,130.00		40,157,628.00
b. Step & Column Adjustment				840,963.00		803,153.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,731,465.00)		(247,478.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,048,130.00	(4.50%)	40,157,628.00	1.38%	40,713,303.00
3. Employee Benefits	3000-3999	31,378,902.00	(1.95%)	30,766,865.00	1.46%	31,215,831.00
4. Books and Supplies	4000-4999	4,037,826.00	.05%	4,039,735.00	(.26%)	4,029,104.00
5. Services and Other Operating Expenditures	5000-5999	86,906,902.00	(12.90%)	75,698,238.00	(16.39%)	63,288,884.00
6. Capital Outlay	6000-6999	846,422.00	0.00%	846,422.00	0.00%	846,422.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	498,499.00	(7.74%)	459,922.00	(37.62%)	286,907.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,285,185.00	13.27%	15,048,751.00	(6.82%)	14,022,130.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	219,300.00	0.00%	219,300.00	0.00%	219,300.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		206,699,727.00	(6.01%)	194,276,858.00	(6.31%)	182,025,918.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(8,382,034.00)		(9,732,673.00)		(10,138,164.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		59,579,110.71		51,197,076.71		41,464,403.71
2. Ending Fund Balance (Sum lines C and D1)		51,197,076.71		41,464,403.71		31,326,239.71
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	51,197,076.86		41,464,403.71		31,326,239.71
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.15)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,197,076.71		41,464,403.71		31,326,239.71
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>2025-26 B1d. Backed out prior year one-time off-schedule payment. Adjustments for one-time state & federal dollars (Learning Recovery , Educator Effectiveness and Math, Science and Computer Science Professional Learning). 2025-26 B2b. Backed out prior year one-time off-schedule payment. Adjustments for one-time state & federal dollars (Educator Effectiveness and Math, Science and Computer Science Professional Learning) 2026-27 B1d. Adjustments for one-time federal and state dollars (Educator Effectiveness and Math, Science and Computer Science Professional Learning). 2026-27 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)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		143,592.62	0.00%	143,592.62	0.00%	143,592.62
(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	52,427,690.00	2.69%	53,835,717.00	3.04%	55,472,793.00
2. Federal Revenues	8100-8299	11,376,601.00	0.00%	11,376,601.00	0.00%	11,376,601.00
3. Other State Revenues	8300-8599	76,299,913.00	(16.79%)	63,488,067.00	(20.29%)	50,607,776.00
4. Other Local Revenues	8600-8799	141,976,566.00	0.00%	141,976,566.00	0.00%	141,976,566.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,744,496.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		283,825,266.00	(4.63%)	270,676,951.00	(4.15%)	259,433,736.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,847,752.00		39,089,606.00
b. Step & Column Adjustment				796,955.00		781,792.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,555,101.00)		(176,760.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,847,752.00	(1.90%)	39,089,606.00	1.55%	39,694,638.00
2. Classified Salaries						
a. Base Salaries				67,030,237.00		64,391,995.00
b. Step & Column Adjustment				1,340,605.00		1,287,840.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,978,847.00)		(247,478.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,030,237.00	(3.94%)	64,391,995.00	1.62%	65,432,357.00
3. Employee Benefits	3000-3999	48,231,102.00	(1.75%)	47,386,225.00	1.65%	48,168,410.00
4. Books and Supplies	4000-4999	7,306,240.00	4.50%	7,634,990.00	4.57%	7,983,885.00
5. Services and Other Operating Expenditures	5000-5999	113,349,476.00	(6.52%)	105,956,293.00	(7.58%)	97,922,670.00
6. Capital Outlay	6000-6999	20,877,828.00	9.59%	22,880,969.00	(9.63%)	20,677,514.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,253,990.00	1.02%	1,266,807.00	(26.06%)	936,722.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,183,191.00)	(9.98%)	(1,965,328.00)	81.99%	(3,576,796.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	314,129.00	(23.88%)	239,129.00	0.00%	239,129.00
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)		296,027,563.00	(3.09%)	286,880,686.00	(3.28%)	277,478,529.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,202,297.00)		(16,203,735.00)		(18,044,793.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		209,404,408.67		197,202,111.67		180,998,376.67
2. Ending Fund Balance (Sum lines C and D1)		197,202,111.67		180,998,376.67		162,953,583.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	51,197,076.86		41,464,403.71		31,326,239.71
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 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	111,180,503.49		106,180,504.00		101,180,504.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,920,552.94		5,737,614.00		5,549,571.00
2. Unassigned/Unappropriated	9790	28,873,978.38		27,585,854.96		24,867,268.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		197,202,111.67		180,998,376.67		162,953,583.67
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	5,920,552.94		5,737,614.00		5,549,571.00
c. Unassigned/Unappropriated	9790	28,873,978.53		27,585,854.96		24,867,268.96
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.15)		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)		34,794,531.32		33,323,468.96		30,416,839.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.75%		11.62%		10.96%
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)		76,561,787.00		76,561,787.00		76,561,787.00
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)		296,027,563.00		286,880,686.00		277,478,529.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		296,027,563.00		286,880,686.00		277,478,529.00
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)		296,027,563.00		286,880,686.00		277,478,529.00
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)		5,920,551.26		5,737,613.72		5,549,570.58
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,584,000.00		2,584,000.00		2,584,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,920,551.26		5,737,613.72		5,549,570.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim
Original Budget 2024-25
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)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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	(\$159,254.00)
Explanation: The resource does not allow a contribution, expenses were transferred out.			
09	9010	1000	(\$39,809.00)
Explanation: Expenses transferred 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) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
09	7426	8590	(\$53,734.00)
Explanation: Return unspent funds to CDE.			

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
09	7426	(\$53,734.00)
Explanation: Return unspent funds to CDE.		

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 2024-25

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)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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	(\$23,638.00)

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.	<u>Passed</u>
INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
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).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>

EXPORT VALIDATION CHECKS

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>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Projected Totals 2024-25
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)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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	(\$23,638.00)

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) - 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**

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 Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

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	<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 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

San Joaquin County Office of Education

San Joaquin County

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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**

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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**

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

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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**

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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.	<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>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>