San Joaquin County Office of Education
Troy A. Brown, County Superintendent of Schools
2024-25 Second Interim Financial Report
March 19, 2025

INTRODUCTION

Governor's Budget

On January 10. 2025, Governor Newsom released the proposed budget for 2025-26, which also gave an update on the budget for the current year. Since the Legislature addressed the budget problem for 2024-25 in June 2024 and also made proactive decisions to address the anticipated budget problem in 2025-26, the Governor's budget was roughly balanced. The enacted June 2024 budget package committed to a total of $28 billion in budget solutions for 2025-26, which included $5.5 billion in temporary revenue increases and a $7 billion withdrawal from the state's rainy-day fund. The Governor's budget does not propose any significant changes to the already-adopted budget solution, but some of the assumed savings are now lower, totaling $23 billion for 2025-26. Under the Governor's budget, general purpose reserves would total $15.4 billion by the end of 2025-26. In addition, the state would have $1.5 billion in the Propositions 98 Reserves, available only for school and community college programs.

Federal Government Impact on State Budget

A lot has happened since the release of the Governor's budget. The Department of Education is set to implement significant layoffs starting the week of March 15, with approximately 50% of its workforce expected to be impacted. At this time, it is unclear how this will affect the federal funding we receive. SJCOE receives funding from various partners, and while these funds originate at the federal level, we are required to classify them as state and local since the distributing agencies operate at those levels. Approximately 17% of SJCOE's funding across all funds comes from federal sources. Generally, cutting federal funds that Congress has appropriated requires an act of Congress, so we will need to wait and see if any adjustments are made for the 2024-25 fiscal year.

The threat of tariffs and uncertainty about the impact of the new administration's policies on the economy have contributed to stock market volatility. California's budget is heavily influenced by the stock market due to its reliance on capital gains tax revenue from high-income earners. When the market declines, capital gains decrease, leading to revenue shortfalls. These fluctuations directly affect funding for schools, healthcare, and public services.

Layoffs will also play a significant role in determining revenue. High unemployment rates can have broad economic and social consequences, potentially leading to an economic slowdown. Decreased consumer spending may result in business closures, a rise in homelessness, mental health challenges, increased demand for social services, and instability in the housing market. All of these factors contribute to lower tax revenue.

The total effect of the changes being made by this administration remains unclear, and while we can anticipate some potential outcomes, we will need to allow time for the full impact to become evident as things continue to unfold.

California has a rainy-day fund to help navigate economic downturns. However, a severe market decline could deplete these reserves, potentially leading to tax increases and/or spending cuts.

San Joaquin County Office of Education (SJCOE) Financial Position

The San Joaquin County Office of Education (SJCOE) 2024-25 Second Interim Report, which contains actual financial activity through January 31, 2025, continues to reflect our sound financial condition. The included multi-year projection builds upon the 2024-25 budget and includes projected revenues and expenditures through 2024-25. This is based on the Governor's proposed budget that came out in January. The projection indicates that the SJCOE will remain in solid financial condition throughout the projection period, resulting in a positive certification of our Second Interim Report.

While districts are experiencing declining enrollment, some SJCOE programs are seeing growth. Enrollment in our court and community programs typically rises in the spring, and our charter schools have seen a slight increase. Meanwhile, special education enrollment remains steady compared to the first interim.

SJCOE maintains a structural surplus, meaning ongoing unrestricted revenues exceed unrestricted expenditures. Challenges such as funding uncertainties, and cost pressures require ongoing vigilance especially with what is happening at the federal level. The accumulated program reserves will be crucial in navigating potential fiscal challenges, ensuring minimal disruption to educational programs, and maintaining a stable financial outlook. SJCOE will continue monitoring these economic developments and we will remain diligent with managing our internal finances, and our fiscal oversight responsibilities of the school districts in San Joaquin County.

The budget, which is constantly changing, is the financial document to support the program and LCAP goals, objectives, and mission of the San Joaquin County Office of Education. The SJCOE Budget is a highly decentralized budget that includes numerous resources of restricted grants and entitlements, as well as designated and unrestricted budgets. New budgets and revisions are submitted to Business Services, and are then reviewed, reconciled, and entered into the financial system and utilized to produce the local and state required reports.

The 2024-25 Second Interim Financial Report includes the following for your review and approval:

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

BEGINNING BALANCE

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

Categories	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Special Education Program Reserves	$824,060.31	$823,328.75	$823,328.75
Special Education Restricted Grants/Programs	$13,913,898.55	$20,907,398.29	$20,907,398.29
Other Restricted Programs	$61,798,394.24	$33,306,304.14	$33,306,304.14
Court/Community Schools	$3,978,022.31	$4,765,434.81	$4,765,434.81
Designated Unrestricted Programs	$105,391,743.24	$119,397,232.07	$119,397,232.07
Court/Community Schools Unrestricted Lottery	$71,471.78	$115,148.87	$115,148.87
Special Education Unrestricted Lottery	$299,717.65	$319,549.64	$319,549.64
ROC/P Unrestricted Lottery	$110,673.36	$106,730.48	$106,730.48
Lottery-Technology Support	$108,854.90	$154,274.62	$154,274.62
Revolving-Petty Cash	$30,000.00	$30,000.00	$30,000.00
Designated Economic Uncertainties	$4,628,848.00	$4,612,009.00	$4,612,009.00
Unrestricted Reserves	$26,254,218.29	$20,135,832.53	$20,135,832.53
QZAB #1	$0.00	$0.00	$0.00
QZAB #2	$0.00	$0.00	$0.00
QZAB #3	$0.00	$0.00	$0.00
Total General Fund	**$217,409,902.63**	**$204,673,243.20**	**$204,673,243.20**
Total TCSJ Fund 02 SACS General Fund	**$4,434,736.80**	**$4,731,165.47**	**$4,731,165.47**
Total SACS General Funds 01 & 02	**$221,844,639.43**	**$209,404,408.67**	**$209,404,408.67**

Federal & State One Time 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. The last part of this funding must be spent by 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. We were notified in May 2021 that SJCOE will receive $3,503,604 in Elementary and Secondary School Emergency Relief (ESSER II). This funding is provided to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. These federal funds were utilized in accordance with the grant assurances. These dollars were spent by the deadline of September 30, 2023.

Assembly Bill 86 (AB86) was signed into law on March 5, 2021. These funds were provided to assist educational agencies with reopening schools in the 2020-21 school year and to implement a learning recovery program. There are two pots of funding under AB86. In-Person Instruction (IPI) Grant and Expanded Learning Opportunities (ELO) Grant. A plan had to be submitted to the Board for the expanded learning portion. SJCOE's plan went to Board on May 19, 2021. SJCOE will receive $5,125,763 in AB86 funding. These funds were utilized in accordance with the IPI and ELO Grant guidelines. These dollars were spent by 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 received $7,875,895 in Elementary and Secondary School Emergency Relief (ESSER III). The funding was provided to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. The plan was approved by the SJCOE Board on October 20, 2021, and the dollars were spent by September 30, 2024. These federal funds were utilized in accordance with the grant assurances.

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 2023.

The Learning Recovery Emergency Block Grant was released in November 2022. SJCOE received an allocation of $2,396,452. This block 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 an allocation of $1,051,416. 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.

Educator Effectiveness 2021-26

The purpose of these funds is to provide professional learning and to promote educator equity and effectiveness. These funds can be used to support professional learning for certificated teachers, administrators, paraprofessional educators, and certificated staff. These dollars come with a list of allowable uses and requires that a local plan be heard in a public meeting of the governing board before its adoption in a subsequent public meeting. SJCOE will receive $1,731,065 in Educator Effectiveness funding and presented its plan to the governing board on November 17, 2021. The plan was adopted at the Board meeting that was held on December 15, 2021. Funds must be spent by June 30, 2026.

There is also funding for A-G course completion ($362,325), Special Education 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, and some require plans to be submitted to the state. For Second 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 LCFF includes the computation for Court/Camps, Community Schools, and SJCOE charter Type C ADA revenues. The Type A, B, and D ADA revenues are included in the districts' LCFF calculations and are transferred to SJCOE. The calculations are based on the various categories of student types defined in California Education Code. Detailed below are the student types:

Student Types

1. Type C Students

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

a. Juvenile halls, homes, day centers, ranches and camps [E.C. 463000(a)]

b. Community Schools [E.C. 1981] probation or social service-referred

c. Community Schools [E.C. 48915(a) or (c)] expelled for specific mandatory reasons

2. Type A, B & D Students

County Community Schools have the following types:

a. Type A are expelled

b. Type B are district-referred

c. Type D Homeless are referred by a district at the request of a parent

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

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

AVERAGE DAILY ATTENDANCE (ADA)

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

SJCOE LCFF ADA	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Type C Court/Camps	72.00	58.00	58.00
Type C Community Schools	816.00	812.00	841.00
Type C Charter Schools	273.00	281.00	317.00
Total Court/Community Schools ADA	**1,161.00**	**1,151.00**	**1,216.00**

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:

SJCOE ADA DISTRICT LCFF	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Type "A & B" Community and Type "D" Homeless Schools	223.00	203.00	227.00
SJCOE Special Education Program	780.98	780.98	780.98
Total SJCOE ADA District LCFF	**1,003.98**	**983.98**	**1,007.98**

LCFF CALCULATIONS

The LCFF revenue calculations eliminate numerous categorical funding sources and are based on the following two components: 1) County Operations Amount: the total number K-12 ADA in the county, the number of districts, and a base amount for county offices and 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 COLA for Second Interim remains at 1.07% which is what was used at Budget and First Interim.

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

LCFF Funding	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
2024-2025 LCFF Revenues	$47,421,787.00	$47,205,842.00	$48,743,297.00

The Standardized Account Code Structure (SACS) requires that restricted resources must have a revenue contribution from unrestricted resources if restricted revenues do not cover estimated expenditures and account for the repayment of prior years' contributions. There are also contributions that are required shifts from receipt of unrestricted revenues to restricted resources for specific purposes. Listed below are programs where restricted funds are transferred as a contribution to unrestricted revenues. The contributions will show the net total of the unrestricted contributions and will be updated at each financial reporting period. The contributions for 2024-25 Second Interim Financial Report are 4.24% of the General Fund Revenues.

General Fund Contribution	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
CodeStack	$0.00	($1,200,000.00)	($1,200,000.00)
Color Summer Art Camp	$5,865.00	$5,865.00	$5,865.00
Continuous Improvement & Support	($2,583,333.00)	($2,583,333.00)	($2,583,333.00)
Court/Community to COSP Programs	($705,807.00)	($730,512.00)	($720,460.00)
Deferred Maintenance Special Ed Transfer	$298,309.00	$298,309.00	$298,309.00
Education Locally Restricted Programs	($452,299.00)	($396,842.00)	($396,842.00)
MAA #4 - Comprehensive Health	$0.00	($2,771.00)	($2,771.00)
Program Implementation	$0.00	$0.00	($2,419,051.00)
Routine Repair 3% Requirement	($2,588,708.00)	($2,766,639.00)	($2,831,627.00)
TCSJ (Teachers College of San Joaquin)	($2,108,371.00)	($2,234,135.00)	($2,234,135.00)
TCSJ Fund 02 Transfer/Economic Uncertainties	$24,090.00	$15,194.00	$14,752.00
Women Together International Conference	($20,000.00)	($20,000.00)	($20,000.00)
Total General Fund Unrestricted Contributions	**($8,130,254.00)**	**($9,614,864.00)**	**($12,089,293.00)**

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS

There are also General Fund transfers to subsidy budgets. The contributions from unrestricted reserves to cover the amount of unrestricted expenditures result in a zero-net amount. The revenues and expenditures are tracked separately by unrestricted resources within the General Fund. The contribution is the amount to cover expenses in excess of the revenues generated for each program. In addition to all the operating administrative budgets, 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 below and on the next page is the net amount of the estimated General Fund contributions.

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS *continued…*

General Fund Unrestricted Subsidy/Contributions	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Affordable Care Act Employer Shared Responsibility	$30,000.00	$30,000.00	$31,243.00
Academic Decathlon	$24,258.00	$24,258.00	$24,258.00
Administration Student Events Projects	$2,900.00	$2,900.00	$2,900.00
Administrative Services	$243,202.00	$243,202.00	$243,202.00
Automatic External Defibrillators	$6,500.00	$6,500.00	$6,500.00
Building Budgets	$12,137,236.00	$8,137,236.00	$8,137,236.00
Business Services	$852,569.00	$852,569.00	$888,606.00
Business Services Special Needs	$0.00	$100,000.00	$100,000.00
Classified School Employee Summer Assistance Program	$159,254.00	$23,638.00	$23,638.00
COE Legal	$180,000.00	$250,000.00	$450,000.00
CodeStack	$0.00	$1,200,000.00	$1,200,000.00
Countywide Music Coordination	$154,882.00	$171,099.00	$159,248.00
Credentialing Services	$26,287.00	$26,287.00	$26,287.00
Curriculum Services	$46,956.00	$46,956.00	$46,956.00
Deferred Maintenance General Fund	$438,690.00	$438,690.00	$438,690.00
Direct Service School District (DSSD) Services	$500.00	$500.00	$500.00
Durham Ferry STEM Program	$352,773.00	$305,666.00	$438,112.00
Early Childhood	$19,829.00	$19,829.00	$19,829.00
Early Education Support Division Unfunded	$0.00	$75,000.00	$75,000.00
Early Literacy Community of Practice	$220,000.00	$345,000.00	$345,000.00
Educational Services	$2,042,593.00	$2,064,994.00	$2,155,173.00
Emergency Preparedness	$28,546.00	$28,546.00	$28,546.00
Equity Training	$716,457.00	$746,293.00	$746,293.00
Fab Lab	$329,102.00	$248,304.00	$299,308.00
Fingerprinting Services	$106,184.00	$116,867.00	$116,867.00
General Fund Unrestricted Salary & Benefits	$14,667,622.00	$16,699,810.00	$16,581,361.00
Government and Community Partnership	$0.00	$50,000.00	$50,000.00
Leadership Training	$416,600.00	$916,600.00	$916,600.00
Lycoming	$96,851.00	$96,851.00	$96,851.00
Maintenance & Operations	$1,203,583.00	$1,253,732.00	$1,313,998.00
Mock Trial	$25,714.00	$25,714.00	$25,714.00
Nelson Operations	$594,212.00	$667,233.00	$706,053.00

GENERAL FUND UNRESTRICTED SUBSIDY CONTRIBUTIONS *continued…*

General Fund Unrestricted Subsidy/Contributions	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Personnel External Services	$274,363.00	$274,363.00	$315,614.00
Postage	$20,000.00	$20,000.00	$20,000.00
Professional Learning and Support Special Needs	$0.00	$100,000.00	$100,000.00
Program Implementation	$8,000,000.00	$3,500,000.00	$3,500,000.00
Property & Liability Losses	$55,000.00	$219,830.00	$219,830.00
Public Information Office	$881,928.00	$1,066,112.00	$997,882.00
Research & Grant Development	$463,380.00	$457,821.00	$448,593.00
Risk Management	$26,700.00	$26,700.00	$26,700.00
Safety Conference	$15,000.00	$15,000.00	$15,000.00
School District Organization	$22,500.00	$22,500.00	$22,500.00
Science Fair	$7,368.00	$7,368.00	$7,368.00
Science Olympiad	$13,421.00	$13,421.00	$13,421.00
SJCOE Employee Safety Training	$87,945.00	$87,945.00	$87,945.00
SJCOE ID Badges	$9,700.00	$9,700.00	$9,700.00
SJCOE Professional Learning for Classified Support Staff	$4,300.00	$4,300.00	$4,300.00
SJCOE Special Needs	$280,000.00	$280,000.00	$214,552.00
Special Education	$0.00	$0.00	$2,419,051.00
Special Education Discretionary	$270,000.00	$270,000.00	$270,000.00
Special Education Sign-on Bonus	$0.00	$246,811.00	$246,811.00
Spelling Bee	$2,753.00	$2,753.00	$2,753.00
State Seal of Biliteracy	$18,000.00	$18,000.00	$18,000.00
Student Administrative Support Services	$86,350.00	$88,360.00	$88,360.00
Student Events	$452,299.00	$396,842.00	$396,842.00
Student Programs & Services Special Needs	$0.00	$100,000.00	$100,000.00
Recruitment and Retention	$93,225.00	$93,225.00	$93,225.00
Superintendent & Board	$222,356.00	$351,894.00	$351,894.00
SJCOE Strategic Plan Steering Committee - Diversity Equity Inclusion & Access	$10,000.00	$10,000.00	$10,000.00
SJCOE Strategic Plan Steering Committee - Employee Engagement	$10,000.00	$10,000.00	$10,000.00
SJCOE Strategic Plan Steering Committee - Exemplary Support & Service	$10,000.00	$10,000.00	$10,000.00
SJCOE Strategic Plan Steering Committee - Instructional Leadership	$10,000.00	$10,000.00	$10,000.00
SJCOE Strategic Plan Steering Committee - Workforce Development	$10,000.00	$10,000.00	$10,000.00
SJCOE Wellness Day	$6,000.00	$6,000.00	$6,000.00
Teachers College Operations	$62,861.00	$70,214.00	$70,214.00
Teacher Recruitment	$56,339.00	$56,339.00	$56,339.00
Technology Administration	$3,148,329.00	$3,160,220.00	$3,187,117.00
Transition Budget	$22,500.00	$22,500.00	$22,500.00
Tuition Reimbursement Program	$1,800.00	$1,800.00	$1,800.00
Unemployment	$11,955.00	$11,955.00	$11,955.00
WEC Operations	$612,240.00	$624,897.00	$624,897.00
Women Together International	$20,000.00	$20,000.00	$20,000.00
Workers' Compensation	$7,700.00	$7,700.00	$7,700.00
Total General Fund Unrestricted Contributions	**$50,429,612.00**	**$46,918,844.00**	**$49,742,832.00**

GENERAL FUND REVENUES

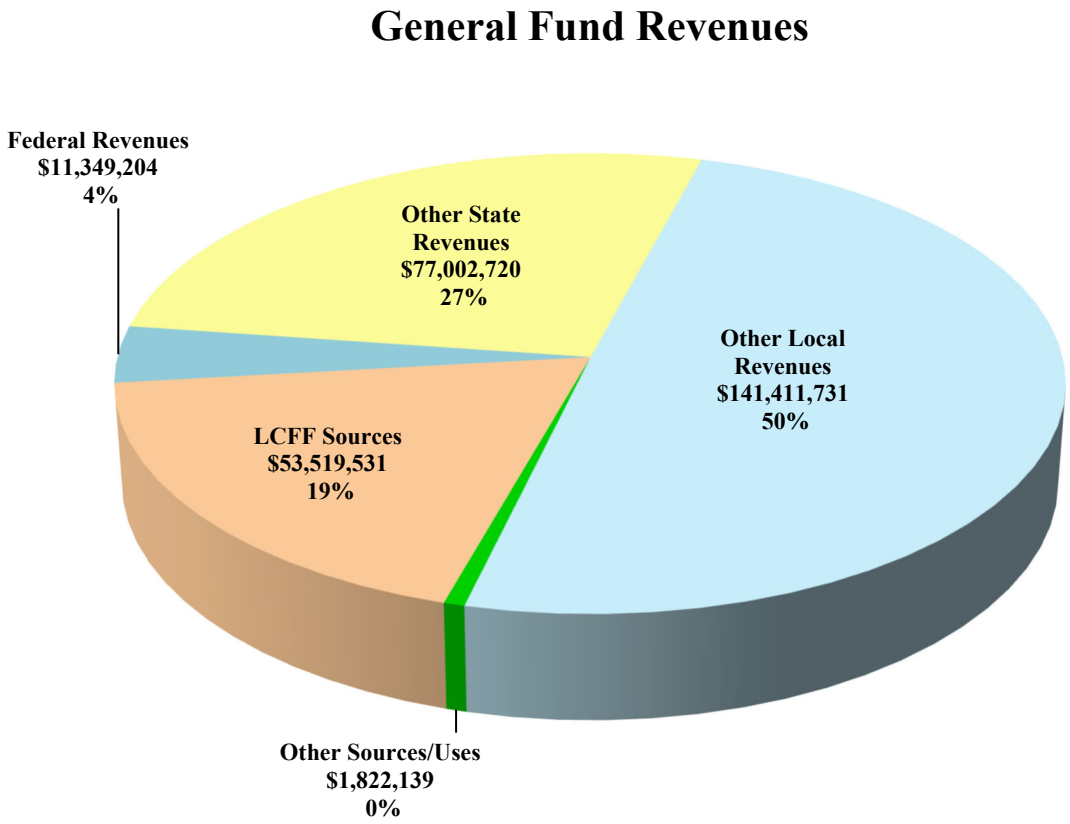
SJCOE operates numerous restricted and unrestricted budgets. The budgets are developed and monitored in the financial system as defined by CDE's Standardized Account Code Structure (SACS). In addition, all budgets are maintained according to budget and accounting principles defined by California's School 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 Second Interim financial reporting. The chart below summarizes the results of these revisions for 2024-25 Adopted Budget to the Second Interim reporting period.

General Fund Revenue Categories	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Restricted			
LCFF Sources	$5,789,081.00	$6,116,778.00	$6,116,778.00
Federal Revenues	$10,718,798.00	$11,376,601.00	$11,349,204.00
Other State Revenues	$25,442,770.00	$64,562,700.00	$64,668,157.00
Other Local Revenues	$88,997,140.00	$106,646,750.00	$105,396,081.00
Subtotal Restricted Revenues	***$130,947,789.00***	***$188,702,829.00***	***$187,530,220.00***
Transfer In/Out	$0.00	$0.00	$0.00
Other Sources/Uses	$0.00	$0.00	$0.00
Contributions	$8,130,254.00	$9,614,864.00	$12,089,293.00
Total Restricted General Fund Revenues	**$139,078,043.00**	**$198,317,693.00**	**$199,619,513.00**
Unrestricted			
LCFF Sources	$46,625,882.00	$46,310,912.00	$47,402,753.00
Federal Revenues	$0.00	$0.00	$0.00
Other State Revenues	$11,696,806.00	$11,737,213.00	$12,334,563.00
Other Local Revenues	$34,809,482.00	$35,329,816.00	$36,015,650.00
Subtotal Unrestricted Revenues	***$93,132,170.00***	***$93,377,941.00***	***$95,752,966.00***
Transfer In/out	$0.00	$0.00	$0.00
Other Sources/Uses	$985,089.00	$1,744,496.00	$1,822,139.00
Contributions	($8,130,254.00)	($9,614,864.00)	($12,089,293.00)
Total Unrestricted General Fund Revenues	**$85,987,005.00**	**$85,507,573.00**	**$85,485,812.00**
Total General Fund Revenues	**$225,065,048.00**	**$283,825,266.00**	**$285,105,325.00**

GENERAL FUND REVENUES *continued…*

General Fund Revenue	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
LCFF Sources	$52,414,963.00	$52,427,690.00	$53,519,531.00
Federal Revenues	$10,718,798.00	$11,376,601.00	$11,349,204.00
Other State Revenues	$37,139,576.00	$76,299,913.00	$77,002,720.00
Other Local Revenues	$123,806,622.00	$141,976,566.00	$141,411,731.00
Transfer In	$0.00	$0.00	$0.00
Other Sources/Uses	$985,089.00	$1,744,496.00	$1,822,139.00
Contribution to Restricted Resources	$0.00	$0.00	$0.00
Total General Fund Revenues	**$225,065,048.00**	**$283,825,266.00**	**$285,105,325.00**



GENERAL FUND EXPENDITURES

The General Fund expenditures are the financial transactions to support the mission, goals, and LCAP actions/services of the County Office of Education. The San Joaquin County Office of Education is a regional agency whose mission is to provide educational leadership, resources, and services to assist school districts to be effective facilitators of learning for all pupils. SJCOE's 2024-25 Local Control and Accountability Plan (LCAP) goals are:

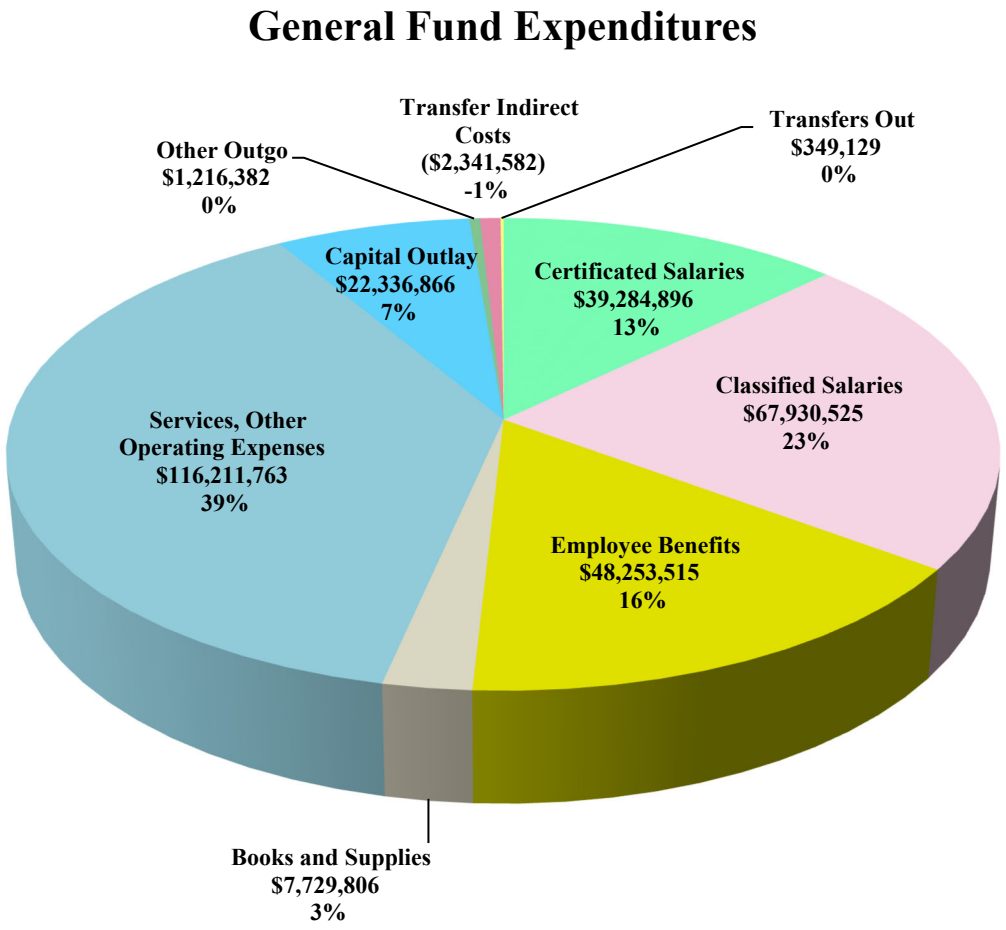
- *Increase student learning through challenging academics, CTE programs, and consistent instructional practices across all school sites.*
- *Cultivate positive relationships among staff, students, parents, and the community.*
- *Implement tiered support for students, providing a continuum of services 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 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 Second Interim Financial Report. Comparisons from the 2024-25 Adopted Budget to the Second Interim Financial reporting period of General Fund expenditures by major categories, including restricted amounts, unrestricted amounts, and total expenditures, are on the next page.

Expenditure Categories	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Restricted			
Certificated Salaries	$25,492,245.00	$27,478,561.00	$26,924,447.00
Classified Salaries	$37,517,455.00	$42,048,130.00	$43,127,122.00
Employee Benefits	$29,613,893.00	$31,378,902.00	$31,527,006.00
Books and Supplies	$4,744,514.00	$4,037,826.00	$4,266,038.00
Services, Other Operating Expenses	$74,137,792.00	$86,906,902.00	$88,183,471.00
Capital Outlay	$549,002.00	$846,422.00	$1,098,610.00
Other Outgo	$258,211.00	$498,499.00	$575,627.00
Direct Support Indirect Costs	$11,941,213.00	$13,285,185.00	$13,466,535.00
Subtotal Restricted Expenditures	***$184,254,325.00***	***$206,480,427.00***	***$209,168,856.00***
Transfer Out/Other Sources	$180,300.00	$219,300.00	$254,300.00
Total General Fund Restricted Expenditures	**$184,434,625.00**	**$206,699,727.00**	**$209,423,156.00**
Unrestricted			
Certificated Salaries	$11,214,220.00	$12,369,191.00	$12,360,449.00
Classified Salaries	$23,269,058.00	$24,982,107.00	$24,803,403.00
Employee Benefits	$16,020,080.00	$16,852,200.00	$16,726,509.00
Books and Supplies	$3,069,044.00	$3,268,414.00	$3,463,768.00
Services, Other Operating Expenses	$25,135,100.00	$26,442,574.00	$28,028,292.00
Capital Outlay	$18,299,803.00	$20,031,406.00	$21,238,256.00
Other Outgo	$672,896.00	$755,491.00	$640,755.00
Indirect Costs	($13,992,446.00)	($15,468,376.00)	($15,808,117.00)
Subtotal Unrestricted Expenditures	***$83,687,755.00***	***$89,233,007.00***	***$91,453,315.00***
Transfer Out/Other Sources	$19,829.00	$94,829.00	$94,829.00
Total General Fund Unrestricted Expenditures	**$83,707,584.00**	**$89,327,836.00**	**$91,548,144.00**
Total General Fund Expenditures	**$268,142,209.00**	**$296,027,563.00**	**$300,971,300.00**

GENERAL FUND EXPENDITURES continued…

General Fund Expenditures	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Certificated Salaries	$36,706,465.00	$39,847,752.00	$39,284,896.00
Classified Salaries	$60,786,513.00	$67,030,237.00	$67,930,525.00
Employee Benefits	$45,633,973.00	$48,231,102.00	$48,253,515.00
Books and Supplies	$7,813,558.00	$7,306,240.00	$7,729,806.00
Services, Other Operating Expenses	$99,272,892.00	$113,349,476.00	$116,211,763.00
Capital Outlay	$18,848,805.00	$20,877,828.00	$22,336,866.00
Other Outgo	$931,107.00	$1,253,990.00	$1,216,382.00
Transfer Indirect Costs	($2,051,233.00)	($2,183,191.00)	($2,341,582.00)
Transfers Out	$200,129.00	$314,129.00	$349,129.00
Total General Fund Expenditures	**$268,142,209.00**	**$296,027,563.00**	**$300,971,300.00**



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 to the purchase of instructional materials. The State is required to allocate and distribute lottery funds in a two-step process. Due to changes in LCFF, the ROP lottery funding to districts and COE programs ended June 30, 2015.

The 2024-25 Budget 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.

Lottery	2024-2025 Audited Beg. Balance	2024-2025 Estimated Revenues	2024-2025 Estimated Expenses	2024-2025 Estimated Ending Balance
Restricted Lottery $82.00 Per ADA				
Court/Community Schools (COSP)	$742,769.08	$76,788.00	$3,570.00	$815,987.08
ROC/P COSP Instructional Program	$0.00	$0.00	$0.00	$0.00
Adults in Correction Facilities	$83,223.28	$2,914.00	$2,858.00	$83,279.28
Special Education	$391,805.67	$65,354.00	$104,702.00	$352,457.67
Venture Academy	$278,617.94	$161,815.00	$416,377.00	$24,055.94
one.Charter	$252,041.74	$105,583.00	$92,873.00	$264,751.74
Subtotal Lottery - Restricted	***$1,748,457.71***	***$412,454.00***	***$620,380.00***	***$1,540,531.71***
Unrestricted Lottery $191.00 Per ADA				
Court/Camp Community Schools	$115,148.87	$83,806.00	$104,705.00	$94,249.87
ROC/P COSP Instructional Program	$51,236.98	$0.00	$5,169.00	$46,067.98
Adults in Correction Facilities	$55,493.50	$3,274.00	$3,513.00	$55,254.50
Special Education	$319,549.64	$72,531.00	$65,455.00	$326,625.64
Technology Support	$154,274.62	$159,609.00	$165,007.00	$148,876.62
Venture Academy	$538,596.96	$361,858.00	$616,673.00	$283,781.96
one.Charter	$422,223.82	$236,196.00	$198,696.00	$459,723.82
Subtotal Lottery - Unrestricted	***$1,656,524.39***	***$917,274.00***	***$1,159,218.00***	***$1,414,580.39***
Grand Total Lottery	**$3,404,982.10**	**$1,329,728.00**	**$1,779,598.00**	**$2,955,112.10**



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 7.86% of the General Fund expenditures. The details of the Court/Community Schools revenues and expenditures are included in the Budget Summaries.

Court/Community Schools - Resource 0240	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Beginning Balance	$3,978,022.31	$4,765,434.81	$4,765,434.81
Revenue	$19,350,434.00	$20,041,566.00	$20,162,116.00
Expenses	($23,270,990.00)	($23,788,693.00)	($23,643,925.00)
Estimated Ending Balances	**$57,466.31**	**$1,018,307.81**	**$1,283,625.81**

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 6.16% of the General Fund expenditures.

SJCOE's CTE program will focus on preparing students to enter current or emerging high-skill, high-wage, and/or high-demand occupations. CTE opportunities may be offered through linked learning programs, partnership academies, tech prep programs, small learning communities, or other programs that expose students to career options while preparing them for future careers in a specific 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 to 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 to 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.

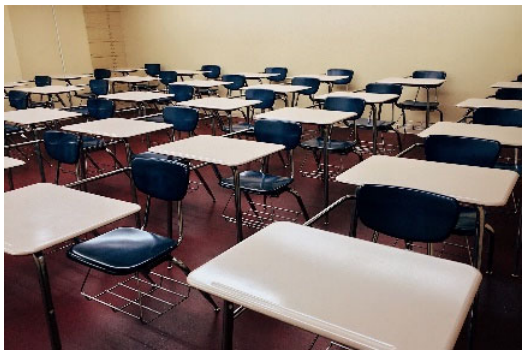
Programs offered by SJCOE serve more than 1,249 special education students, including instruction for those with needs described as deaf, blind, speech and language impaired, and orthopedically handicapped, as well as those developmentally or communicatively disabled, emotionally disturbed, or in need of adaptive physical education.

Special education students have access to the full continuum of services. Many students are served in special day classes on general education campuses with inclusion opportunities and related services. There are two center-based options, one for early childhood preschool with Head Start, and one for students with severe needs as identified by the individualized education team. Young Adult programs are available through age 21 with a functional and community-based instruction emphasis. The program also administers psychological evaluations to students, from birth to age 22.

The distribution of Special Education 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 26.42% 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.

Special Education Program & Grants	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Beginning Balance	$17,116,013.83	$24,980,386.96	$24,980,386.96
Revenue	$71,214,198.00	$76,361,341.00	$76,853,022.00
Expenses	($72,717,808.00)	($78,530,310.00)	($79,523,211.00)
Estimated Ending Balances	**$15,612,403.83**	**$22,811,417.96**	**$22,310,197.96**



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 coordinate 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 by SJCOE, educational programs receive additional grants and entitlements throughout the fiscal year. Listed below are examples of these 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 and The Arts**
- **Teachers College of San Joaquin**
- **Williams Settlement**

Differentiated Assistance

In 2018-19, new funding was available 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.

Educational Services has also placed a priority on providing professional development to districts to support the implementation of State Standards and to provide support to districts in need of technical assistance to improve student achievement. As a means of enhancing our work with districts within San Joaquin County, we have developed a team approach to providing services within all the content areas.

Specialists from Mathematics, STEM, Language and Literacy, History-Social Science, Continuous Improvement and Support all work together to create professional development programs which meet the individual needs and initiatives of each participating district. Below are the 2024-25 Educational Services Team budgets with beginning balances, revenues, and expenditures:

Educational Services - Team Budgets	2024-2025 Audited Beginning Balance	2024-2025 Estimated Revenues	2024-2025 Estimated Expenditures	2024-2025 Estimated Ending Balance
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	$1,145,649.00	$1,145,649.00	$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
Total Educational Services -Team Budgets	**$407,667.58**	**$3,532,797.00**	**$3,532,797.00**	**$407,667.58**

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
- 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:

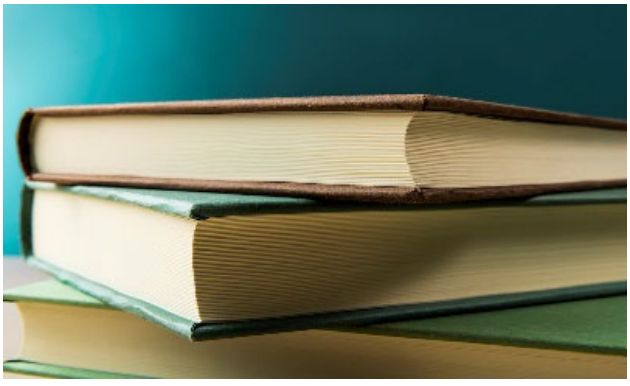
- Education
- Health, Development and Behavior Screening
- Social and Emotional Health
- Nutrition
- Family Goal-Setting
- Social Services
- Transition Services
- Services for Children with Disabilities

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 $4,111,032 annual budget which, as an individual program of Educational Services, is 1.37% 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.

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 Second 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 Second Interim Financial Report are listed below:

Fund	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Child Development Fund Transfer The transfer to the General Fund is for indirect costs from Child Development contracts. The final transfer is based on actuals expenditures.	$1,565,911.00	$1,640,972.00	$1,804,804.00
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	$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 Second Interim Financial Report for the General Fund is listed below by restricted and unrestricted resources.

General Fund Ending Balances	2024-2025 Beginning Balance	Surplus/ Deficit	Ending Balance
Restricted	**$59,579,110.71**	**($9,803,643.00)**	**$49,775,467.71**
Unrestricted	**$149,825,297.96**	**($6,062,332.00)**	**$143,762,965.96**
Total General Fund Ending Balances	**$209,404,408.67**	**($15,865,975.00)**	**$193,538,433.67**

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

The General Fund is summarized below:

General Fund Fund 01& Fund 02	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Beginning Balance	**$221,844,633.00**	**$209,404,408.67**	**$209,404,408.67**
Revenue	**$225,065,048.00**	**$283,825,266.00**	**$285,105,325.00**
Expenses	**($268,142,209.00)**	**($296,027,563.00)**	**($300,971,300.00)**
Ending Balance	**$178,767,472.00**	**$197,202,111.67**	**$193,538,433.67**

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	2024-2025 Second Interim
Beginning Balance	$4,434,736.80	$4,731,165.47	$4,731,165.47
Revenue	$9,322,593.00	$9,539,516.00	$9,520,974.00
Expenses	($10,189,099.00)	($10,213,959.00)	($10,151,616.00)
Ending Balance	**$3,568,230.80**	**$4,056,722.47**	**$4,100,523.47**

ENDING BALANCE ANALYSIS continued…

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, 7th – 12th grade Visual and Performing Arts focus, 11th - 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 9th-12th academic program for high school diploma or GED, as well as career technical education certification in Construction Technology and Masonry.

A summary of the two charters is listed below:

Charter Schools Special Reserve Fund 09	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Beginning Balance	$20,535,141.00	$23,919,043.40	$23,919,043.40
Revenue	$50,023,890.00	$54,833,974.00	$55,957,347.00
Expenses	($52,954,671.00)	($65,970,174.00)	($69,508,165.00)
Ending Balance	**$17,604,360.00**	**$12,782,843.40**	**$10,368,225.40**

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	2024-2025 Second Interim
Beginning Balance	$0.00	$0.00	$0.00
Revenue	$73,660,139.00	$76,561,787.00	$76,128,653.00
Expenses	($73,660,139.00)	($76,561,787.00)	($76,128,653.00)
Ending Balance	**$0.00**	**$0.00**	**$0.00**

ENDING BALANCE ANALYSIS continued…

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	2024-2025 Second Interim
Beginning Balance	$0.00	$0.00	$0.00
Revenue	$739,289.00	$743,438.00	$743,649.00
Expenses	($739,289.00)	($743,438.00)	($743,649.00)
Ending Balance	**$0.00**	**$0.00**	**$0.00**

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 based on actual expenditures at year-end closing.

Child Development Fund 12	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Beginning Balance	$4,169,523.00	$5,094,672.16	$5,094,672.16
Revenue	$75,474,316.00	$78,503,968.00	$80,354,815.00
Expenses	($76,059,619.00)	($78,972,920.00)	($80,826,903.00)
Ending Balance	**$3,584,220.00**	**$4,625,720.16**	**$4,622,584.16**

COUNTY SCHOOL FACILITIES FUND 35

The County School Facilities Fund (Fund 35) is 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	2024-2025 Second Interim
Beginning Balance	$1,866,027.00	$2,085,930.42	$2,085,930.42
Revenue	$79,366.00	$79,366.00	$62,259.00
Expenses	($1,775,322.00)	($1,775,322.00)	($1,775,322.00)
Ending Balance	**$170,071.00**	**$389,974.42**	**$372,867.42**

ENDING BALANCE ANALYSIS continued…

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	2024-2025 Second Interim
Beginning Balance	$625,263.64	$626,257.40	$626,257.40
Revenue	$10,416.00	$10,416.00	$13,642.00
Expenses	$0.00	$0.00	$0.00
Ending Balance	**$635,679.64**	**$636,673.40**	**$639,899.40**

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	2024-2025 Second Interim
Beginning Balance	$3,775,428.21	$4,185,385.16	$4,185,385.16
Revenue	$2,873,546.00	$3,094,674.00	$3,131,770.00
Expenses	($898,485.00)	($1,000,600.00)	($1,000,600.00)
Ending Balance	**$5,750,489.21**	**$6,279,459.16**	**$6,316,555.16**

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*	*2024-2025 Second Interim*
Beginning Balance	*$4,400,691.85*	*$4,811,642.56*	*$4,811,642.56*
Revenue	*$2,883,962.00*	*$3,105,090.00*	*$3,145,412.00*
Expenses	*($898,485.00)*	*($1,000,600.00)*	*($1,000,600.00)*
Ending Balance	***$6,386,168.85***	***$6,916,132.56***	***$6,956,454.56***

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	2024-2025 Second Interim
Beginning Balance	$13,818,310.46	$14,678,502.60	$14,678,502.00
Revenue	$0.00	$0.00	$0.00
Expenses	$0.00	$0.00	$0.00
Ending Balance	**$13,818,310.46**	**$14,678,502.60**	**$14,678,502.00**

ALL FUNDS HISTORY

Illustrated below is the summary of all funds for 2023-24 Audited Actuals through 2024-25 Second Interim.

All Funds	2023-2024 Audited Actuals	2024-2025 Adopted Budget	2024-2025 First Interim	2024-2025 Second Interim
Beginning Balance	$226,678,886.29	$266,634,332.29	$259,994,199.81	$259,994,199.81
Revenue	$439,502,288.14	$427,926,010.00	$497,652,889.00	$501,497,463.00
Total Resources	**$666,181,174.43**	**$694,560,342.29**	**$757,647,088.81**	**$761,491,662.81**
Expenses	$406,186,974.62	$474,229,734.00	$521,051,804.00	$530,954,595.00
Ending Balance	***$259,994,199.81***	***$220,330,608.29***	***$236,595,284.81***	***$230,537,067.81***
Total Expenditures & Ending Balance	**$666,181,174.43**	**$694,560,342.29**	**$757,647,088.81**	**$761,491,662.81**

ENDING BALANCE ANALYSIS
2024-2025 SECOND INTERIM
FINANCIAL REPORT

Line #	Description	Column A Audited Actuals Balance 6/30/2023	Column B Audited Actuals Surplus or Deficit	Column C Audited Actuals Balance 6/30/2024	Column D Estimated Surplus or Deficit	Column E 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	$18,421.00	$841,749.75
3	Sp Ed & SELPA Restricted Grants/Programs	$19,582,594.55	$1,324,803.74	$20,907,398.29	($1,348,215.00)	$19,559,183.29
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	($7,828,455.00)	$25,477,849.14
6	***SUBTOTAL RESTRICTED PROGRAMS***	**$46,610,514.10**	**$8,426,517.08**	**$55,037,031.18**	**($9,158,249.00)**	**$45,878,782.18**
7	Designated Unrestricted Programs	$110,322,752.55	$13,839,914.33	$124,162,666.88	($17,647,446.00)	$106,515,220.88
8	Court/Community Schools Unrestricted Lottery	$59,842.78	$55,306.09	$115,148.87	($20,899.00)	$94,249.87
9	Special Education Unrestricted Lottery	$253,650.65	$65,898.99	$319,549.64	$7,076.00	$326,625.64
10	CTE Unrestricted Lottery	$108,136.36	($1,405.88)	$106,730.48	($5,408.00)	$101,322.48
11	Lottery - Technology Support	$270,070.90	($115,796.28)	$154,274.62	($5,398.00)	$148,876.62
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	$1,204,541.00	$5,816,550.00
14	Unrestricted Reserves	$21,006,132.29	($870,299.76)	$20,135,832.53	$10,390,450.00	$30,526,282.53
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**	**($6,077,084.00)**	**$143,559,128.02**
19	**TOTAL GENERAL FUND** **(CDE SACS Financial Reports)**	**$181,995,711.63**	**$22,677,531.57**	**$204,673,243.20**	**($15,235,333.00)**	**$189,437,910.20**
	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	($645,394.00)	$3,896,685.53
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	$14,752.00	$203,837.94
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**	**($630,642.00)**	**$4,100,523.47**
23	***SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02***	**$51,041,690.96**	**$8,537,419.75**	**$59,579,110.71**	**($9,803,643.00)**	**$49,775,467.71**
24	***SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02***	**$135,560,107.47**	**$14,265,190.49**	**$149,825,297.96**	**($6,062,332.00)**	**$143,762,965.96**
25	**TOTAL GENERAL FUND 01 + FUND 02** **(CDE SACS Financial Reports)**	**$186,601,798.43**	**$22,802,610.24**	**$209,404,408.67**	**($15,865,975.00)**	**$193,538,433.67**
	OTHER FUNDS					
26	Charter Fund (Fund 09)	$16,542,519.26	$7,376,524.14	$23,919,043.40	($13,550,818.00)	$10,368,225.40
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	($472,088.00)	$4,622,584.16
30	County School Facilities (Fund 35)	$2,116,609.76	($30,679.34)	$2,085,930.42	($1,713,063.00)	$372,867.42
31	Special Insurance Fund (Fund 67)	$3,121,524.85	$1,690,117.71	$4,811,642.56	$2,144,812.00	$6,956,454.56
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**	**($29,457,132.00)**	**$230,537,067.81**

ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2024-2025 SECOND INTERIM

	2024-2025 Budget	2024-2025 First Interim	2024-2025 Second Interim
Beginning Balance All Funds July 1st	**$266,634,332.29**	**$259,994,199.81**	**$259,994,199.81**
REVENUES			
General Fund 01	$215,742,455.00	$274,285,750.00	$275,584,351.00
Teachers College of SJ Fund 02	$9,322,593.00	$9,539,516.00	$9,520,974.00
Charter Fund 09	$50,023,890.00	$54,833,974.00	$55,957,347.00
Special Education Pass Thru Fund 10	$73,660,139.00	$76,561,787.00	$76,128,656.00
Adults In Corrections Fund 11	$739,289.00	$743,438.00	$743,649.00
Child Development Fund 12	$75,474,316.00	$78,503,968.00	$80,354,815.00
County School Facilities Fund 35	$79,366.00	$79,366.00	$62,259.00
Special Insurance Fund 67	$2,883,962.00	$3,105,090.00	$3,145,412.00
Retiree Benefit Trust Fund 71	$0.00	$0.00	$0.00
Subtotal All Funds Revenues	**$427,926,010.00**	**$497,652,889.00**	**$501,497,463.00**
Total Beginning Balance and Revenue All Funds	**$694,560,342.29**	**$757,647,088.81**	**$761,491,662.81**
EXPENDITURES			
General Fund 01	$257,953,110.00	$285,813,604.00	$290,819,684.00
Teachers College of SJ Fund 02	$10,189,099.00	$10,213,959.00	$10,151,616.00
Charter Fund 09	$52,954,671.00	$65,970,174.00	$69,508,165.00
Special Education Pass Thru Fund 10	$73,660,139.00	$76,561,787.00	$76,128,656.00
Adults In Corrections Fund 11	$739,289.00	$743,438.00	$743,649.00
Child Development Fund 12	$76,059,619.00	$78,972,920.00	$80,826,903.00
County School Facilities Fund 35	$1,775,322.00	$1,775,322.00	$1,775,322.00
Special Insurance Fund 67	$898,485.00	$1,000,600.00	$1,000,600.00
Retiree Benefit Trust Fund 71	$0.00	$0.00	$0.00
Subtotal All Funds Expenditures	**$474,229,734.00**	**$521,051,804.00**	**$530,954,595.00**
Estimated Ending Balance General Fund	$175,199,247.63	$193,145,389.20	$189,437,910.20
Estimated Ending Balance All Other Funds	$45,131,360.66	$43,449,895.61	$41,099,157.61
Estimated Ending Balance All Funds June 30th	**$220,330,608.29**	**$236,595,284.81**	**$230,537,067.81**
Total Expenditures and Estimated Ending Balance All Funds	**$694,560,342.29**	**$757,647,088.81**	**$761,491,662.81**

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance 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	$483,845.00	$11,261.00	2
3	Special Education	6500	1000	$0.00	$55,887,157.00	$55,887,157.00	$0.00	$55,887,157.00	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	$32,598,373.00	-$31,598,373.00	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	$10,608,170.00	-$10,608,170.00	2
8	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	$574,326.62	$18,421.00	$592,747.62	$0.00	$592,747.62	2
9	Special Education - Pupil Services	6500	1500	$0.00	$0.00	$0.00	$1,402,686.00	-$1,402,686.00	2
10	Special Education - Instructional Administration	6500	1600	$0.00	$0.00	$0.00	$897,629.00	-$897,629.00	2
11	Special Education - School Administration	6500	1610	$0.00	$0.00	$0.00	$4,123,613.00	-$4,123,613.00	2

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
12	Special Education - Maintenance and Operations	6500	1700	$0.00	$0.00	$0.00	$2,109,260.00	-$2,109,260.00	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	$274,201.00	-$274,201.00	2
15	Special Education - Infants	6510	1040	$0.00	$313,293.00	$313,293.00	$313,293.00	$0.00	2
16	Special Education - SDC - Special Day Class	9010	1020	$0.00	$0.00	$0.00	$1,966,475.00	-$1,966,475.00	2
17	Special Education - DIS - Designated Instructional Services	9010	1050	$0.00	$0.00	$0.00	$167,530.00	-$167,530.00	2
18	Special Education - Pupil Services	9010	1500	$0.00	$0.00	$0.00	$37,074.00	-$37,074.00	2
19	Special Education - Instructional Administration	9010	1600	$0.00	$0.00	$0.00	$27,629.00	-$27,629.00	2
20	Special Education - School Administration	9010	1610	$0.00	$0.00	$0.00	$83,181.00	-$83,181.00	2
21	Special Education - Child Nutrition / Food Services	9010	1690	$0.00	$0.00	$0.00	$11,261.00	-$11,261.00	2
22	Special Education - Maintenance and Operations	9010	1700	$0.00	$0.00	$0.00	$4,692.00	-$4,692.00	2

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
23	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	9010	2050	$0.00	$0.00	$0.00	$4,835.00	-$4,835.00	2
	Total by Ending Balance Line			**$823,328.75**	**$58,456,056.00**	**$59,279,384.75**	**$58,437,635.00**	**$841,749.75**	*2*
24	Special Education - Preschool Local Entitlements	3310	1100	$0.00	$403,416.00	$403,416.00	$403,416.00	$0.00	3
25	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
26	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
27	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
28	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
29	Special Education - Early Intervention Part C	3385	1110	$0.00	$91,558.00	$91,558.00	$91,558.00	$0.00	3
30	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
31	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2220	$0.00	$15,157.00	$15,157.00	$15,157.00	$0.00	3
32	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
33	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

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
34	Special Education - Educator Effectiveness	6266	1459	$461,304.10	$0.00	$461,304.10	$173,931.00	$287,373.10	3
35	Special Education - Lottery Restricted	6300	1026	$391,805.67	$65,354.00	$457,159.67	$104,702.00	$352,457.67	3
36	Special Education - Reserve Distribution to Districts	6500	1014	$0.00	$281,571.00	$281,571.00	$281,571.00	$0.00	3
37	Special Education - Mental Health Services	6500	1327	$0.00	$2,373,921.00	$2,373,921.00	$2,301,988.00	$71,933.00	3
38	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
39	SELPA - Special Education Local Planning Area Low Incidence Equipment/Supplies	6500	2010	$2,068,309.78	$1,196,894.00	$3,265,203.78	$1,569,476.00	$1,695,727.78	3
40	SELPA - Special Education Local Planning Area Out of Home Care	6500	2030	$6,272,912.02	$321,171.00	$6,594,083.02	$1,071,203.00	$5,522,880.02	3
41	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	$1,518,909.01	$559,772.00	$2,078,681.01	$370,753.00	$1,707,928.01	3
42	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	$1,763,960.91	$839,659.00	$2,603,619.91	$873,556.00	$1,730,063.91	3
43	SELPA - Special Education Local Planning Area Personnel Development	6500	2110	$0.00	$7,164.00	$7,164.00	$7,164.00	$0.00	3
44	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

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45	SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	$237,778.30	$517,737.00	$755,515.30	$567,518.00	$187,997.30	3
46	Special Education - Infant Discretionary	6515	1112	$0.00	$4,827.00	$4,827.00	$4,827.00	$0.00	3
47	SELPA - Special Education Local Planning Area Workability I	6520	2200	$0.00	$294,615.00	$294,615.00	$294,615.00	$0.00	3
48	Special Education - State Mental Health	6546	1328	$0.00	$62,252.00	$62,252.00	$62,252.00	$0.00	3
49	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
50	Proposition 28- Arts and Music in Schools	6770	1389	$269,505.00	$0.00	$269,505.00	$0.00	$269,505.00	3
51	Special Education Ethnic Studies Block Grant	7810	1367	$5,062.00	$0.00	$5,062.00	$0.00	$5,062.00	3
52	Special Education Operations	9010	1701	$0.00	$234,477.00	$234,477.00	$234,477.00	$0.00	3
53	SELPA - Special Education Local Planning Area Out of Home Care	9010	2030	$0.00	$0.00	$0.00	$3,984.00	-$3,984.00	3
54	SELPA - Special Education Local Planning Area Regionalized Services	9010	2060	$0.00	$0.00	$0.00	$6,071.00	-$6,071.00	3
55	SELPA - Special Education Local Planning Area Program Specialist	9010	2070	$0.00	$0.00	$0.00	$25,289.00	-$25,289.00	3

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56	SELPA - Special Education Local Planning Area Inservice Administration Budget	9010	2160	$28,795.60	$23,250.00	$52,045.60	$38,894.00	$13,151.60	3
57	SELPA - Special Education Local Planning Area 504 Training	9010	2162	$11,842.05	$0.00	$11,842.05	$0.00	$11,842.05	3
58	SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers	9010	2166	$55,545.64	$23,100.00	$78,645.64	$44,163.00	$34,482.64	3
59	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
60	SELPA - Special Education Local Planning Area Autism Forum	9010	2175	$5,352.17	$0.00	$5,352.17	$5,352.00	$0.17	3
61	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
62	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	$7,561,192.45	$261,394.00	$7,822,586.45	$377,493.00	$7,445,093.45	3
63	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**	**$10,631,826.00**	**$31,539,224.29**	**$11,980,041.00**	**$19,559,183.29**	*3*
64	COSP - County Operated Schools and Programs- Title I Part A Basic Grant	3010	3349	$0.00	$901,476.00	$901,476.00	$901,476.00	$0.00	5
65	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
66	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

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67	Migrant Education - Districts	3060	6035	$0.00	$0.00	$0.00	$40,525.00	-$40,525.00	5
68	Migrant Education - Administration	3060	6080	$0.00	$3,453,198.00	$3,453,198.00	$641,298.00	$2,811,900.00	5
69	Migrant Education - Centralized Services	3060	6082	$0.00	$0.00	$0.00	$200,882.00	-$200,882.00	5
70	Migrant Education - Out of School Youth	3060	6083	$0.00	$0.00	$0.00	$109,692.00	-$109,692.00	5
71	Migrant Education - Parent Participation	3060	6084	$0.00	$0.00	$0.00	$110,249.00	-$110,249.00	5
72	Migrant Education - School Readiness	3060	6085	$0.00	$0.00	$0.00	$199,902.00	-$199,902.00	5
73	Migrant Education - Identification and Recruitment	3060	6086	$0.00	$0.00	$0.00	$473,652.00	-$473,652.00	5
74	Migrant Education - Health	3060	6087	$0.00	$0.00	$0.00	$104,082.00	-$104,082.00	5
75	Migrant Education - Migrant District Service Agreement	3060	6088	$0.00	$0.00	$0.00	$638,325.00	-$638,325.00	5
76	Migrant Education - Staff Development	3060	6092	$0.00	$0.00	$0.00	$5,448.00	-$5,448.00	5
77	Migrant Education - Stockton	3060	6093	$0.00	$0.00	$0.00	$393,366.00	-$393,366.00	5

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78	Migrant Education - Lodi	3060	6094	$0.00	$0.00	$0.00	$315,875.00	-$315,875.00	5
79	Migrant Education - Linden	3060	6095	$0.00	$0.00	$0.00	$23,204.00	-$23,204.00	5
80	Migrant Education - Manteca	3060	6096	$0.00	$0.00	$0.00	$196,698.00	-$196,698.00	5
81	Migrant Education - Districts	3061	6035	$0.00	$0.00	$0.00	$6,848.00	-$6,848.00	5
82	Migrant Education - Summer School Administration	3061	6080	$0.00	$657,834.00	$657,834.00	$29,598.00	$628,236.00	5
83	Migrant Education - Summer School Centralized Services	3061	6082	$0.00	$0.00	$0.00	$214,284.00	-$214,284.00	5
84	Migrant Education - Summer School Out of School Youth	3061	6083	$0.00	$0.00	$0.00	$21,503.00	-$21,503.00	5
85	Migrant Education - Summer School - School Readiness	3061	6085	$0.00	$0.00	$0.00	$15,805.00	-$15,805.00	5
86	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	$0.00	$0.00	$0.00	$281,568.00	-$281,568.00	5
87	Migrant Education - Summer School Stockton	3061	6093	$0.00	$0.00	$0.00	$33,363.00	-$33,363.00	5
88	Migrant Education - Summer School Lodi	3061	6094	$0.00	$0.00	$0.00	$29,436.00	-$29,436.00	5

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89	Migrant Education - Summer School Linden	3061	6095	$0.00	$0.00	$0.00	$4,092.00	-$4,092.00	5
90	Migrant Education - Summer School Manteca	3061	6096	$0.00	$0.00	$0.00	$21,337.00	-$21,337.00	5
91	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
92	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
93	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
94	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
95	Every Student Succeeds Act (ESSA) COE - Development & Implementation	3183	6410	$0.00	$13,568.00	$13,568.00	$13,568.00	$0.00	5
96	ESSER III Summer R-1	3225	6314	$0.00	$604,006.00	$604,006.00	$604,006.00	$0.00	5
97	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
98	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
99	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

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100	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
101	Title II Part A - Improving Teacher Quality	4035	6161	$0.00	$76,010.00	$76,010.00	$76,010.00	$0.00	5
102	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
103	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	$0.00	$85,422.00	$85,422.00	$85,422.00	$0.00	5
104	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
105	Regional English Learner Specialist Agreement	4204	6114	$0.00	$110,523.00	$110,523.00	$110,523.00	$0.00	5
106	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
107	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
108	COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act	5630	3431	$0.00	$254,060.00	$254,060.00	$254,060.00	$0.00	5
109	ARP I - American Recovery Plan - Homeless Program	5632	3939	$0.00	$402.00	$402.00	$402.00	$0.00	5
110	Natural Resources Fee for Service - Federal Contracts	5810	6268	$0.00	$38,803.00	$38,803.00	$38,803.00	$0.00	5

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111	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
112	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
113	21st Century High School ASSETS - West High - Tracy	6010	6380	$0.00	$54,855.00	$54,855.00	$54,855.00	$0.00	5
114	Student Support and Enrichment Block Grant	6018	3466	$4,184,970.00	$0.00	$4,184,970.00	$69,064.00	$4,115,906.00	5
115	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	$412,532.43	$0.00	$412,532.43	$275,434.00	$137,098.43	5
116	Court/Community Schools - Lottery Restricted	6300	3006	$742,769.08	$76,788.00	$819,557.08	$3,570.00	$815,987.08	5
117	Adults In Corrections - Lottery Restricted Transfer	6300	4102	$83,223.28	$2,914.00	$86,137.28	$2,858.00	$83,279.28	5
118	Antibias Education Grant Program	6318	5092	$40,302.85	$100,000.00	$140,302.85	$140,303.00	-$0.15	5
119	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
120	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
121	DSP - Direct Support Professional Training	6355	4051	$43,025.41	$45,628.00	$88,653.41	$45,628.00	$43,025.41	5

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122	Community - CTE - Career Technical Education - Revenue	6371	4001	$0.00	$18,492.00	$18,492.00	$18,492.00	$0.00	5
123	CTEIG - Career Technical Education Incentive Grant	6387	6595	$0.00	$77,478.00	$77,478.00	$77,478.00	$0.00	5
124	K-12 Workforce Pathway Coordinator Round 5	6388	4402	$0.00	$14,826.00	$14,826.00	$14,826.00	$0.00	5
125	K-12 Workforce Pathway Coordinator Round 6	6388	4403	$0.00	$130,000.00	$130,000.00	$130,000.00	$0.00	5
126	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	$0.00	$858,702.00	$858,702.00	$844,469.00	$14,233.00	5
127	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	$0.00	$1,571,070.00	$1,571,070.00	$1,488,555.00	$82,515.00	5
128	Workability - Court/Community Schools	6520	3361	$0.00	$51,045.00	$51,045.00	$51,045.00	$0.00	5
129	Reversing Opioid Overdoses	6620	6311	$98,356.00	$0.00	$98,356.00	$0.00	$98,356.00	5
130	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	$0.00	$150,000.00	$150,000.00	$150,000.00	$0.00	5
131	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	$0.00	$77,815.00	$77,815.00	$77,815.00	$0.00	5
132	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

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133	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	$0.00	$20,822.00	$20,822.00	$20,822.00	$0.00	5
134	Arts and Music Block Grant	6762	5248	$1,051,416.00	$0.00	$1,051,416.00	$0.00	$1,051,416.00	5
135	Proposition 28- Arts and Music in Schools	6770	3289	$169,532.00	$0.00	$169,532.00	$0.00	$169,532.00	5
136	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
137	Learning Communities for School Success	7085	3458	$48,327.31	$49,380.00	$97,707.31	$97,707.00	$0.31	5
138	California Regional Environmental Education CREEC 24/25	7135	7167	$0.00	$120,000.00	$120,000.00	$120,000.00	$0.00	5
139	Youth Community Access Durham Ferry 2024/25	7135	7240	$0.00	$247,414.00	$247,414.00	$247,414.00	$0.00	5
140	Classified School Employee Professional Development Block Grant	7311	5097	$72,218.00	$0.00	$72,218.00	$0.00	$72,218.00	5
141	Foster Youth Services	7366	3935	$0.00	$681,728.00	$681,728.00	$681,728.00	$0.00	5
142	Equity Multiplier - Community	7399	3018	$2,048,380.00	$2,048,380.00	$4,096,760.00	$1,543,861.00	$2,552,899.00	5
143	Equity Multiplier - Court	7399	3019	$453,675.00	$453,675.00	$907,350.00	$285,325.00	$622,025.00	5

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144	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
145	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
146	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	$0.00	$228,558.00	$228,558.00	$228,558.00	$0.00	5
147	Learning Recovery Emergency Block Grant (LREBG)	7435	3249	$2,396,452.00	$0.00	$2,396,452.00	$830,679.00	$1,565,773.00	5
148	STRS - State Teachers Retirement System - On Behalf	7690	99	$0.00	$2,528,178.00	$2,528,178.00	$2,528,178.00	$0.00	5
149	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
150	Workability I Database	7810	5030	$0.00	$303,387.00	$303,387.00	$303,387.00	$0.00	5
151	LGBQT+ Website - Lesbian, Gay, Bisexual, Queer, and Transgender or Questioning and Others Cultural Competency Professional Learning Platform	7810	5037	$0.00	$100,000.00	$100,000.00	$100,000.00	$0.00	5
152	Professional Development and Learning Management System	7810	5038	$0.00	$106,887.00	$106,887.00	$106,887.00	$0.00	5
153	State of California Oral Health	7810	5049	$0.00	$151,542.00	$151,542.00	$151,542.00	$0.00	5
154	CalCRN - California Career Resource Network	7810	5051	$0.00	$125,000.00	$125,000.00	$125,000.00	$0.00	5

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155	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
156	Wild Alumni Support	7810	5274	$0.00	$1,251.00	$1,251.00	$1,251.00	$0.00	5
157	Forestry Corps	7810	5280	$0.00	$1,098,000.00	$1,098,000.00	$1,098,000.00	$0.00	5
158	CMD - Corpsmember Development	7810	5288	$0.00	$24,000.00	$24,000.00	$24,000.00	$0.00	5
159	CalRecycle - E-Waste	7810	5289	$0.00	$571,428.00	$571,428.00	$571,428.00	$0.00	5
160	CalRecycle - Tire	7810	5290	$0.00	$357,142.00	$357,142.00	$357,142.00	$0.00	5
161	CalRecycle - Oil	7810	5291	$0.00	$142,857.00	$142,857.00	$142,857.00	$0.00	5
162	CalRecycle - BCRF Beverage Container Recycling Fund	7810	5292	$0.00	$992,577.00	$992,577.00	$992,577.00	$0.00	5
163	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
164	California Serves	7810	6120	$0.00	$240,319.00	$240,319.00	$240,319.00	$0.00	5
165	CalRecycle - E-Waste Carryover	7810	6251	$0.00	$241,823.00	$241,823.00	$241,823.00	$0.00	5

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166	CalRecycle - Tire Carryover	7810	6252	$0.00	$211,764.00	$211,764.00	$211,764.00	$0.00	5
167	CalRecycle - Oil Carryover	7810	6253	$0.00	$75,917.00	$75,917.00	$75,917.00	$0.00	5
168	CalRecycle- BCRF Beverage Container Recycling Fund Carryover	7810	6254	$0.00	$436,060.00	$436,060.00	$436,060.00	$0.00	5
169	CalRecycle SB1013 (LCC1)	7810	6279	$0.00	$595,703.00	$595,703.00	$595,703.00	$0.00	5
170	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	$0.00	$391,269.00	$391,269.00	$391,269.00	$0.00	5
171	NBS -Nature-Based Solutions	7810	6285	$0.00	$1,782,267.00	$1,782,267.00	$1,782,267.00	$0.00	5
172	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
173	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
174	Whale Tail	7810	7152	$0.00	$17,369.00	$17,369.00	$17,369.00	$0.00	5
175	Routine Maintenance and Repair Requirement	8150	5701	$0.00	$2,831,283.00	$2,831,283.00	$2,831,283.00	$0.00	5
176	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	$123,625.02	$0.00	$123,625.02	$6,000.00	$117,625.02	5

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177	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	$10,051.83	$162,239.00	$172,290.83	$172,291.00	-$0.17	5
178	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	$0.00	$70,112.00	$70,112.00	$70,112.00	$0.00	5
179	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	9010	3201	$0.00	$0.00	$0.00	$14,233.00	-$14,233.00	5
180	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	9010	3202	$0.00	$0.00	$0.00	$82,515.00	-$82,515.00	5
181	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
182	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependancy Court	9010	3471	$1,681.84	$156,772.00	$158,453.84	$156,772.00	$1,681.84	5
183	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
184	VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	$236,404.39	$180,300.00	$416,704.39	$254,300.00	$162,404.39	5
185	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
186	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
187	HSA - Human Services Agency - Construction Technology	9010	4200	$0.00	$279,831.00	$279,831.00	$279,831.00	$0.00	5

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188	HSA - Human Services Agency - Food Service Program	9010	4201	$0.00	$462,388.00	$462,388.00	$462,388.00	$0.00	5
189	CTE - Career Technical Education - Expansion	9010	4212	$255,814.86	$36,729.00	$292,543.86	$60,832.00	$231,711.86	5
190	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
191	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
192	CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	$0.00	$120,613.00	$120,613.00	$120,613.00	$0.00	5
193	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
194	WE WILL! Apprenticeships Reaching Career Horizons (ARCH)	9010	4219	$0.00	$204,437.00	$204,437.00	$204,437.00	$0.00	5
195	WE WILL! Healthcare and Education Workbase Learning Continuum	9010	4220	$0.00	$228,260.00	$228,260.00	$228,260.00	$0.00	5
196	Go San Joaquin (GoSJ) Partnerships	9010	4221	$0.00	$25,000.00	$25,000.00	$0.00	$25,000.00	5
197	CodeStack	9010	5025	$3,549,655.40	$10,555,996.00	$14,105,651.40	$13,100,422.00	$1,005,229.40	5
198	Code Camp	9010	5056	$0.00	$594,532.00	$594,532.00	$594,532.00	$0.00	5

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199	CREEC - California Regional Environmental Education Community Amendment - Network Website	9010	5058	$0.00	$5,000.00	$5,000.00	$5,000.00	$0.00	5
200	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	$12.12	$0.00	$12.12	$0.00	$12.12	5
201	Canine Services Consortium	9010	5208	$1,029.73	$7,700.00	$8,729.73	$7,700.00	$1,029.73	5
202	Program Support	9010	5240	$0.00	$177,941.00	$177,941.00	$177,941.00	$0.00	5
203	Youth Workforce Program Services	9010	5275	$0.00	$741,444.00	$741,444.00	$741,444.00	$0.00	5
204	Miscellaneous Recycling Revenues	9010	5287	$227,756.12	$65,489.00	$293,245.12	$102,083.00	$191,162.12	5
205	Classified School Employee Teacher Credentialing Program	9010	5318	$0.00	$143,962.00	$143,962.00	$143,962.00	$0.00	5
206	Threat Assessment	9010	5723	$3,685.16	$23,000.00	$26,685.16	$23,000.00	$3,685.16	5
207	Assessment Administration	9010	6069	$259,754.17	-$19,522.00	$240,232.17	$57,857.00	$182,375.17	5
208	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
209	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

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210	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
211	Parks California Career Pathways	9010	6245	$0.00	$150,000.00	$150,000.00	$150,000.00	$0.00	5
212	PGIM - Prudential Global Investment Management	9010	6256	$11,187.48	$0.00	$11,187.48	$2,691.00	$8,496.48	5
213	SFPUC - San Francisco Public Utilities Commission	9010	6264	$52,573.04	$220,000.00	$272,573.04	$248,677.00	$23,896.04	5
214	Walter S. Johnson Foundation	9010	6265	$0.00	$80,817.00	$80,817.00	$80,817.00	$0.00	5
215	Natural Resources Fee For Services	9010	6268	$1,894,621.41	$1,948,570.00	$3,843,191.41	$1,904,534.00	$1,938,657.41	5
216	MyPath	9010	6274	$500.00	$0.00	$500.00	$0.00	$500.00	5
217	Sonora Fee for Service	9010	6276	$92,595.94	$200,000.00	$292,595.94	$200,000.00	$92,595.94	5
218	YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement	9010	6277	$0.00	$13,084.00	$13,084.00	$13,084.00	$0.00	5
219	Sierra Health Foundation	9010	6286	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	5
220	College and Career	9010	6299	$148,726.87	$12,047.00	$160,773.87	$19,560.00	$141,213.87	5

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221	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
222	Cannabis Prevention	9010	6315	$0.00	$205,380.00	$205,380.00	$205,380.00	$0.00	5
223	JUUL/Altria Settlement	9010	6316	$175,521.25	$0.00	$175,521.25	$175,521.00	$0.25	5
224	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
225	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
226	Behavioral Health Services - State	9010	6350	$0.00	$45,000.00	$45,000.00	$45,000.00	$0.00	5
227	Contracted Nursing Services	9010	6352	$575,927.83	$191,011.00	$766,938.83	$280,764.00	$486,174.83	5
228	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
229	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
230	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
231	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

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232	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
233	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
234	CCIL - California Coalition for Inclusive Learning	9010	6407	$0.00	$413,376.00	$413,376.00	$413,376.00	$0.00	5
235	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
236	HSA - Human Services Agency - Food Service Certification	9010	6594	$525.91	$0.00	$525.91	$526.00	-$0.09	5
237	Student Events	9010	7135	$0.00	$396,842.00	$396,842.00	$396,842.00	$0.00	5
238	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	$0.00	$6,349.00	$6,349.00	$6,349.00	$0.00	5
239	Women Together International Conference	9010	7138	$0.00	$33,657.00	$33,657.00	$33,657.00	$0.00	5
240	California Arts Council	9010	7145	$0.00	$16,933.00	$16,933.00	$16,933.00	$0.00	5
241	Art Program Contracted Services	9010	7146	$0.00	$48,576.00	$48,576.00	$48,576.00	$0.00	5
242	Stockton Art Grant (SAG)	9010	7148	$10,000.00	$0.00	$10,000.00	$10,000.00	$0.00	5

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243	Strategic Arts Plan	9010	7149	$0.00	$8,000.00	$8,000.00	$8,000.00	$0.00	5
244	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	$0.00	$40,456.00	$40,456.00	$40,456.00	$0.00	5
245	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
246	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	$1,780,187.00	$615,681.40	5
247	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
248	DWAS - Dinner With a Scientist	9010	7181	$334.91	$5,476.00	$5,810.91	$5,400.00	$410.91	5
249	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
250	ETW - The Education Trust West	9010	7195	$0.00	$24,077.00	$24,077.00	$24,077.00	$0.00	5
251	Raymus Foundation - Sky Mountain	9010	7201	$0.00	$17.00	$17.00	$17.00	$0.00	5
252	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
253	Artists in Schools	9010	7248	$232,466.00	$506,870.00	$739,336.00	$466,936.00	$272,400.00	5

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254	Music Services	9010	7270	$5,459.47	$3,825.00	$9,284.47	$3,825.00	$5,459.47	5
255	Health / Physical Education	9010	7300	$39,788.00	$15,000.00	$54,788.00	$16,192.00	$38,596.00	5
256	GRASP-IT Extra	9010	7317	$139,802.15	$20,090.00	$159,892.15	$31,668.00	$128,224.15	5
257	COE - County Office of Education Foundation Administration	9010	7430	$0.00	$2,500.00	$2,500.00	$2,500.00	$0.00	5
258	COE - County Office of Education - Foundation Award Mock Trial	9010	7431	$0.00	$6,500.00	$6,500.00	$6,500.00	$0.00	5
259	COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	$0.00	$7,500.00	$7,500.00	$7,500.00	$0.00	5
260	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
261	COE - County Office of Education - Foundation Award Science Olympiad	9010	7435	$0.00	$9,750.00	$9,750.00	$9,750.00	$0.00	5
262	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
263	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
264	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

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265	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
266	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
267	COE - County Office of Education - Foundation Award Pinnacle	9010	7472	$0.00	$7,400.00	$7,400.00	$7,400.00	$0.00	5
268	COE - County Office of Education - Foundation Award Families in Transition	9010	7474	$0.00	$12,800.00	$12,800.00	$12,800.00	$0.00	5
269	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
270	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
271	COE - County Office of Education - Foundation Award Esports	9010	7477	$0.00	$4,375.00	$4,375.00	$4,375.00	$0.00	5
272	Chalkboard	9010	7611	$12,796.04	$0.00	$12,796.04	$0.00	$12,796.04	5
273	MAA #4 - Medi-Cal Administrative Agency Comprehensive Health	9010	7904	-$2,770.60	$2,771.00	$0.40	$0.00	$0.40	5
274	Legal Services	9010	8000	$0.00	$71,500.00	$71,500.00	$71,500.00	$0.00	5
275	AmeriCorps Carryover	9012	6269	$0.00	$241,563.00	$241,563.00	$241,563.00	$0.00	5

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276	AmeriCorps	9012	6289	$0.00	$270,635.00	$270,635.00	$270,635.00	$0.00	5
277	Behavioral Health Services - Federal	9012	6351	$0.00	$842,130.00	$842,130.00	$842,130.00	$0.00	5
278	ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education	9012	6396	$0.00	$162,654.00	$162,654.00	$162,654.00	$0.00	5
279	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9012	7151	$0.00	$28,000.00	$28,000.00	$28,000.00	$0.00	5
280	NSF - National Science Foundation YouthQuake Year 1	9012	7215	$0.00	$15,254.00	$15,254.00	$15,254.00	$0.00	5
281	NSF - National Science Foundation YouthQuake Year 2	9012	7216	$0.00	$24,612.00	$24,612.00	$24,612.00	$0.00	5
282	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
283	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
284	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**	**$121,191,732.00**	**$154,498,036.14**	**$129,020,187.00**	**$25,477,849.14**	***5***
285	Budget Stabilization	0000	0002	$35,560,146.00	$0.00	$35,560,146.00	$0.00	$35,560,146.00	7
286	Special Education - One-Time Discretionary Funds	0000	1314	$102,218.97	$0.00	$102,218.97	$12,104.00	$90,114.97	7

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
287	LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	$6,437.89	$0.00	$6,437.89	$4,178.00	$2,259.89	7
288	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
289	Special Education - Instructional Assistant Recruitment	0000	1804	$40,812.63	$0.00	$40,812.63	$0.00	$40,812.63	7
290	Special Education - Teacher Sign-on Bonus	0000	1806	$0.00	$246,811.00	$246,811.00	$246,811.00	$0.00	7
291	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
292	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
293	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
294	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
295	Apprenticeship	0000	4205	$3,779,776.81	$8,388,133.00	$12,167,909.81	$8,764,092.00	$3,403,817.81	7
296	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
297	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

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298	GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	$0.00	$303,481.00	$303,481.00	$303,481.00	$0.00	7
299	GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	$0.00	$1,439,709.00	$1,439,709.00	$1,439,709.00	$0.00	7
300	Classified Employee Teacher of the Year Recognition	0000	5044	$0.00	$14,000.00	$14,000.00	$14,000.00	$0.00	7
301	GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	$0.00	$78,949.00	$78,949.00	$78,139.00	$810.00	7
302	Transworld Plant Development	0000	5067	$165,984.23	$300,000.00	$465,984.23	$376,219.00	$89,765.23	7
303	WEC - Wentworth Educational Center - Solar Panels	0000	5068	$786,918.82	$31,134.00	$818,052.82	$206,080.00	$611,972.82	7
304	Transition Budget	0000	5080	$0.00	$22,500.00	$22,500.00	$22,500.00	$0.00	7
305	Student Programs & Services Special Needs	0000	5091	$0.00	$100,000.00	$100,000.00	$20,000.00	$80,000.00	7
306	Special Education - Discretionary	0000	5096	$0.00	$270,000.00	$270,000.00	$270,000.00	$0.00	7
307	Copying Services	0000	5110	$772,973.83	$0.00	$772,973.83	-$66,142.00	$839,115.83	7
308	Venture Soccer Field	0000	5131	$1,014,646.56	$0.00	$1,014,646.56	$717,030.00	$297,616.56	7

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309	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
310	WEC - Wentworth Educational Center Building Expenses	0000	5140	$312,203.14	$13,000,000.00	$13,312,203.14	$1,665,064.00	$11,647,139.14	7
311	3127 Transworld Property	0000	5142	$0.00	$1,200,000.00	$1,200,000.00	$1,200,000.00	$0.00	7
312	3127 Transworld Security Deposits	0000	5143	$97,302.07	$0.00	$97,302.07	$0.00	$97,302.07	7
313	Nelson Center Facilities - Building Expenses	0000	5150	$138,410.79	$350,000.00	$488,410.79	$362,500.00	$125,910.79	7
314	Lycoming Building Expenses	0000	5154	$0.00	$96,851.00	$96,851.00	$96,851.00	$0.00	7
315	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	$634,674.50	$0.00	$634,674.50	$0.00	$634,674.50	7
316	Sky Mountain Improvements	0000	5165	$6,000,000.00	$0.00	$6,000,000.00	$0.00	$6,000,000.00	7
317	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
318	Sky Mountain Enhancement	0000	5173	$0.00	$359,811.00	$359,811.00	$359,811.00	$0.00	7
319	Venture II Building Expenses	0000	5175	$12,152.23	-$112.00	$12,040.23	$12,040.00	$0.23	7

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320	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
321	Miscellaneous Building Expenses	0000	5186	$31,815,408.92	-$17,799,888.00	$14,015,520.92	$0.00	$14,015,520.92	7
322	Federal Building - Court/Community Schools	0000	5193	$0.00	$516,255.00	$516,255.00	$516,255.00	$0.00	7
323	Mandated Costs	0000	5206	$3,651,757.10	$294,056.00	$3,945,813.10	$0.00	$3,945,813.10	7
324	Business Special Needs	0000	5207	$0.00	$100,000.00	$100,000.00	$21,459.00	$78,541.00	7
325	Unemployment	0000	5210	$0.00	$50,000.00	$50,000.00	$50,000.00	$0.00	7
326	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	$0.00	$31,243.00	$31,243.00	$31,243.00	$0.00	7
327	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	$0.00	$23,638.00	$23,638.00	$23,638.00	$0.00	7
328	Information Technology - Core Support	0000	5216	$0.00	$1,365,294.00	$1,365,294.00	$1,365,294.00	$0.00	7
329	Information Technology - Communications/Security	0000	5217	$0.00	$1,034,871.00	$1,034,871.00	$1,034,871.00	$0.00	7
330	Information Technology - Administration	0000	5218	$0.00	$419,326.00	$419,326.00	$419,326.00	$0.00	7

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331	Information Technology - Administration/Hardware	0000	5220	$1,406.23	$169,814.00	$171,220.23	$171,220.00	$0.23	7
332	Information Technology - Administration/Technical	0000	5225	$36,986.59	$115,708.00	$152,694.59	$141,708.00	$10,986.59	7
333	Information Technology - Administration/User Support	0000	5230	$0.00	$499,194.00	$499,194.00	$499,194.00	$0.00	7
334	Program Implementation	0000	5241	$0.00	$1,080,949.00	$1,080,949.00	$382,390.00	$698,559.00	7
335	ACSA - Association of California School Administrators Personnel Academy	0000	5302	$0.00	$3,060.00	$3,060.00	$3,060.00	$0.00	7
336	Vehicle Maintenance	0000	5702	$1,367,626.15	$0.00	$1,367,626.15	$1,047,122.00	$320,504.15	7
337	Safety Conference	0000	5715	$0.00	$15,000.00	$15,000.00	$15,000.00	$0.00	7
338	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
339	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	$0.00	$214,552.00	$214,552.00	$87,200.00	$127,352.00	7
340	FCCU2 Foundation Donation	0000	6002	$10,000.00	$0.00	$10,000.00	$0.00	$10,000.00	7
341	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

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342	Professional Learning & Support Special Needs	0000	6060	$0.00	$100,000.00	$100,000.00	$86,470.00	$13,530.00	7
343	State Seal of Biliteracy	0000	6126	$0.00	$18,000.00	$18,000.00	$18,000.00	$0.00	7
344	Science Conference	0000	6144	$36,239.82	$2,500.00	$38,739.82	$2,739.00	$36,000.82	7
345	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	$26,355.84	$2,005.00	$28,360.84	$0.00	$28,360.84	7
346	Education Services - Main	0000	6800	$0.00	$68,211.00	$68,211.00	$68,211.00	$0.00	7
347	Education Services - Science	0000	6810	$0.00	$1,058,045.00	$1,058,045.00	$1,058,045.00	$0.00	7
348	Education Services - State/Federal Programs	0000	6820	$0.00	$81,525.00	$81,525.00	$81,525.00	$0.00	7
349	Education Services - School Support	0000	6825	$407,667.58	$162,624.00	$570,291.58	$162,624.00	$407,667.58	7
350	Education Services - Mathematics	0000	6845	$0.00	$1,145,649.00	$1,145,649.00	$1,145,649.00	$0.00	7
351	Education Services - Multilingual	0000	6850	$0.00	$979,008.00	$979,008.00	$979,008.00	$0.00	7
352	Education Services - College and Career Readiness	0000	6866	$0.00	$37,735.00	$37,735.00	$37,735.00	$0.00	7

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353	Fab Lab	0000	7109	$0.00	$499,308.00	$499,308.00	$499,308.00	$0.00	7
354	Star Lab	0000	7110	$30,151.50	$20,150.00	$50,301.50	$500.00	$49,801.50	7
355	California State Elementary Spelling Bee	0000	7142	$42,217.23	$23,750.00	$65,967.23	$23,750.00	$42,217.23	7
356	Color the Summer Art Camp	0000	7143	$0.00	$55,000.00	$55,000.00	$55,000.00	$0.00	7
357	Student Events Pinnacle Event	0000	7144	$0.00	$5,865.00	$5,865.00	$5,865.00	$0.00	7
358	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	$0.00	$550,112.00	$550,112.00	$550,112.00	$0.00	7
359	Sky Mountain Camp	0000	7204	$1,833,042.84	$2,269,880.00	$4,102,922.84	$3,366,698.00	$736,224.84	7
360	Math Olympiad	0000	7214	$2,205.00	$6,250.00	$8,455.00	$6,250.00	$2,205.00	7
361	Emergency Preparedness	0000	7350	$0.00	$28,546.00	$28,546.00	$28,546.00	$0.00	7
362	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
363	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

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364	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	$1,421.75	$0.00	$1,421.75	$0.00	$1,421.75	7
365	Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	$760,868.57	$0.00	$760,868.57	$285,556.00	$475,312.57	7
366	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	$52,702.23	-$2,771.00	$49,931.23	$39,482.00	$10,449.23	7
367	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	$0.00	$215,342.00	$215,342.00	$215,342.00	$0.00	7
368	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
369	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
370	Court/Camps - Instructional Program	0240	3010	$0.00	$713,541.00	$713,541.00	-$213,164.00	$926,705.00	7D
371	Community Schools - Instructional Program	0240	3020	$4,765,434.81	$18,938,187.00	$23,703,621.81	$11,732,057.00	$11,971,564.81	7C
372	Community Schools - CTE - Career Technical Education	0240	3021	$0.00	$0.00	$0.00	$466,658.00	-$466,658.00	7C
373	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	$0.00	$125,000.00	$125,000.00	$956,956.00	-$831,956.00	7C
374	Community Schools - Summer School	0240	3100	$0.00	$0.00	$0.00	$209,185.00	-$209,185.00	7C

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375	Community Schools - one.Resource	0240	3110	$0.00	$0.00	$0.00	$127,704.00	-$127,704.00	7C
376	Community Schools - Probation Services	0240	3190	$0.00	$504,769.00	$504,769.00	$1,063,020.00	-$558,251.00	7C
377	Community Schools - Instructional Administration	0240	3600	$0.00	$0.00	$0.00	$179,718.00	-$179,718.00	7C
378	Court/Camps - Instructional Administration	0240	3600	$0.00	$0.00	$0.00	$46,247.00	-$46,247.00	7D
379	Community Schools - School Administration	0240	3610	$0.00	$0.00	$0.00	$2,480,319.00	-$2,480,319.00	7C
380	Court/Camps - School Administration	0240	3610	$0.00	$0.00	$0.00	$416,395.00	-$416,395.00	7D
381	Community Schools - Student Services Building	0240	3650	$0.00	$0.00	$0.00	$205,057.00	-$205,057.00	7C
382	Court/Camps - Student Services Building	0240	3650	$0.00	$0.00	$0.00	$45,013.00	-$45,013.00	7D
383	Community Schools - Deferred Maintenance	0240	3710	$0.00	-$140,381.00	-$140,381.00	$0.00	-$140,381.00	7C
384	Community Schools - Human Resources Department	0240	3920	$0.00	$0.00	$0.00	$13,833.00	-$13,833.00	7C
385	Court/Camps - Human Resources Department	0240	3920	$0.00	$0.00	$0.00	$5,189.00	-$5,189.00	7D

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386	Community Schools - Student Services Department	0240	3922	$0.00	$0.00	$0.00	$1,819,620.00	-$1,819,620.00	7C
387	Court/Camps - Student Services Department	0240	3922	$0.00	$0.00	$0.00	$186,865.00	-$186,865.00	7D
388	Community Schools - Technology Department	0240	3923	$0.00	$0.00	$0.00	$441,692.00	-$441,692.00	7C
389	Court/Camps - Technology Department	0240	3923	$0.00	$0.00	$0.00	$226,996.00	-$226,996.00	7D
390	Community - CTE - Career Technical Education Administration	0240	3926	$0.00	$0.00	$0.00	$673,699.00	-$673,699.00	7B
391	Community Discovery Youth ChalleNGe - National Guard	0240	3927	$0.00	$0.00	$0.00	$2,397,553.00	-$2,397,553.00	7C
392	Community - CTE - Career Technical Education Culinary Arts	0240	4017	$0.00	$21,000.00	$21,000.00	$163,313.00	-$142,313.00	7B
393	PAR - Peer Assistance Review - Administration	0271	5004	$8,975.22	$0.00	$8,975.22	$0.00	$8,975.22	7A
394	Williams Case Settlement	0385	7285	$53,326.18	$93,718.00	$147,044.18	$118,316.00	$28,728.18	7A
395	CTE - Career Technical Education - Staff Development Buyback	0393	4097	$312.27	$0.00	$312.27	$0.00	$312.27	7A
396	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

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397	Special Education - Deferred Maintenance Technology	0620	1712	$58,010.64	$11,602.00	$69,612.64	$0.00	$69,612.64	7A
398	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
399	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
400	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
401	General Fund - Deferred Maintenance Technology	0620	5712	$240,000.00	$48,000.00	$288,000.00	$0.00	$288,000.00	7A
402	Special Education - Transportation	0724	1650	$0.00	$7,016,944.00	$7,016,944.00	$7,016,944.00	$0.00	7
	Total by Ending Balance Line			**$124,162,666.88**	**$63,505,924.00**	**$187,668,590.88**	**$81,153,370.00**	**$106,515,220.88**	*7*
403	COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	$115,148.87	$83,806.00	$198,954.87	$104,705.00	$94,249.87	8
	Total by Ending Balance Line			**$115,148.87**	**$83,806.00**	**$198,954.87**	**$104,705.00**	**$94,249.87**	*8*
404	Special Education - Lottery Unrestricted	1100	1025	$319,549.64	$72,531.00	$392,080.64	$65,455.00	$326,625.64	9
	Total by Ending Balance Line			**$319,549.64**	**$72,531.00**	**$392,080.64**	**$65,455.00**	**$326,625.64**	*9*
405	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

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406	Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	$55,493.50	$3,274.00	$58,767.50	$3,513.00	$55,254.50	10
	Total by Ending Balance Line			**$106,730.48**	**$3,274.00**	**$110,004.48**	**$8,682.00**	**$101,322.48**	***10***
407	Lottery Unrestricted - Technology Support	1100	5005	$154,274.62	$159,609.00	$313,883.62	$165,007.00	$148,876.62	11
	Total by Ending Balance Line			**$154,274.62**	**$159,609.00**	**$313,883.62**	**$165,007.00**	**$148,876.62**	***11***
408	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***
409	Economic Uncertainties	0000	0000	$4,612,009.00	$1,204,541.00	$5,816,550.00	$0.00	$5,816,550.00	13
	Total by Ending Balance Line			**$4,612,009.00**	**$1,204,541.00**	**$5,816,550.00**	**$0.00**	**$5,816,550.00**	***13***
410	Revolving Cash	0000	0000	-$30,000.00	$0.00	-$30,000.00	$0.00	-$30,000.00	14
411	LCFF - Local Control Funding Formula	0000	0000	$0.00	$22,822,473.00	$22,822,473.00	$0.00	$22,822,473.00	14
412	Economic Uncertainties	0000	0000	-$4,612,009.00	-$1,204,541.00	-$5,816,550.00	$0.00	-$5,816,550.00	14
413	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	$0.00	$16,581,361.00	$16,581,361.00	$16,562,650.00	$18,711.00	14

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414	Miscellaneous Revenue	0000	5001	$25,095,499.01	-$38,691,682.00	-$13,596,182.99	$3,500.00	-$13,599,682.99	14
415	Miscellaneous Revenue - Charter Fees	0000	5002	$0.00	$5,509,871.00	$5,509,871.00	$0.00	$5,509,871.00	14
416	Superintendent and Board	0000	5010	$0.00	$351,894.00	$351,894.00	$351,894.00	$0.00	14
417	School District Organization	0000	5040	$0.00	$22,500.00	$22,500.00	$22,500.00	$0.00	14
418	DSSD - Direct Service School Districts - Services	0000	5041	$0.00	$500.00	$500.00	$500.00	$0.00	14
419	Tuition Reimbursement Program	0000	5042	$0.00	$1,800.00	$1,800.00	$1,800.00	$0.00	14
420	Leadership Training	0000	5059	$0.00	$916,600.00	$916,600.00	$916,600.00	$0.00	14
421	Research and Grant Development	0000	5060	$0.00	$448,593.00	$448,593.00	$448,593.00	$0.00	14
422	Early Literacy Community of Practice	0000	5061	$0.00	$345,000.00	$345,000.00	$345,000.00	$0.00	14
423	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
424	Administrative Services	0000	5071	$0.00	$243,202.00	$243,202.00	$243,202.00	$0.00	14

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425	Equity Training	0000	5093	$0.00	$746,293.00	$746,293.00	$746,293.00	$0.00	14
426	Student Administrative Support Services	0000	5095	$0.00	$88,360.00	$88,360.00	$88,360.00	$0.00	14
427	Georgetown Operations Budget	0000	5132	$0.00	$142,830.00	$142,830.00	$0.00	$142,830.00	14
428	Fremont Street Operations	0000	5133	$0.00	$142,965.00	$142,965.00	$0.00	$142,965.00	14
429	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
430	3127 Transworld Operations Budget	0000	5148	$0.00	$1,964,637.00	$1,964,637.00	$861,691.00	$1,102,946.00	14
431	Nelson Center Facilities - Operations Budget	0000	5152	$0.00	$750,933.00	$750,933.00	$750,933.00	$0.00	14
432	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	$0.00	$636,351.00	$636,351.00	$636,351.00	$0.00	14
433	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	$0.00	$698,404.00	$698,404.00	$0.00	$698,404.00	14
434	Excel Operations Expenses	0000	5184	$0.00	$729,096.00	$729,096.00	$16,200.00	$712,896.00	14
435	CTEC - Career and Technical Education Center Operations Budget	0000	5185	$0.00	$589,952.00	$589,952.00	$540,639.00	$49,313.00	14

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436	Venture II - Operations Budget	0000	5191	$0.00	$546,880.00	$546,880.00	$23,000.00	$523,880.00	14
437	Federal Building - Court/Community Schools	0000	5196	-$317,657.48	$0.00	-$317,657.48	$0.00	-$317,657.48	14
438	Business Services	0000	5200	$0.00	$888,606.00	$888,606.00	$888,606.00	$0.00	14
439	Indirect	0000	5201	$0.00	$0.00	$0.00	-$19,004,574.00	$19,004,574.00	14
440	Legal - COE - County Office of Education	0000	5203	$0.00	$450,000.00	$450,000.00	$450,000.00	$0.00	14
441	Technology/Administration Budget	0000	5205	$0.00	$3,187,117.00	$3,187,117.00	$3,187,117.00	$0.00	14
442	Personnel External Services	0000	5300	$0.00	$321,614.00	$321,614.00	$321,614.00	$0.00	14
443	Credentialing Services	0000	5310	$0.00	$33,536.00	$33,536.00	$33,536.00	$0.00	14
444	Fingerprinting	0000	5315	$0.00	$116,867.00	$116,867.00	$116,867.00	$0.00	14
445	Recruitment and Retention	0000	5317	$0.00	$93,225.00	$93,225.00	$93,225.00	$0.00	14
446	Teacher Recruitment	0000	5321	$0.00	$56,339.00	$56,339.00	$56,339.00	$0.00	14

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447	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
448	DEIA - Diversity, Equity, Inclusion and Access	0000	5401	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
449	Instructional Leadership	0000	5402	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
450	Workforce Development	0000	5403	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
451	Employee Engagement	0000	5404	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
452	Exemplary Support and Services	0000	5405	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	14
453	Maintenance and Operations	0000	5700	$0.00	$1,313,998.00	$1,313,998.00	$1,313,998.00	$0.00	14
454	Routine Maintenance and Repair Requirement	0000	5701	$0.00	-$2,831,283.00	-$2,831,283.00	-$2,831,283.00	$0.00	14
455	Postage	0000	5704	$0.00	$20,000.00	$20,000.00	$20,000.00	$0.00	14
456	Property and Liability Losses	0000	5705	$0.00	$239,330.00	$239,330.00	$239,330.00	$0.00	14
457	Deferred Maintenance	0000	5710	$0.00	-$438,690.00	-$438,690.00	$0.00	-$438,690.00	14

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458	AED - Automatic External Defibrillators	0000	5719	$0.00	$6,500.00	$6,500.00	$6,500.00	$0.00	14
459	Risk Management	0000	5720	$0.00	$26,700.00	$26,700.00	$26,700.00	$0.00	14
460	Workers' Compensation	0000	5721	$0.00	$7,700.00	$7,700.00	$7,700.00	$0.00	14
461	Curriculum Services	0000	6050	$0.00	$46,956.00	$46,956.00	$46,956.00	$0.00	14
462	Early Childhood	0000	6220	$0.00	$19,829.00	$19,829.00	$19,829.00	$0.00	14
463	Academic Decathlon	0000	7120	$0.00	$32,008.00	$32,008.00	$32,008.00	$0.00	14
464	Spelling Bee	0000	7140	$0.00	$2,753.00	$2,753.00	$2,753.00	$0.00	14
465	Administration Student Events Projects	0000	7141	$0.00	$2,900.00	$2,900.00	$2,900.00	$0.00	14
466	Science Fair	0000	7200	$0.00	$7,368.00	$7,368.00	$7,368.00	$0.00	14
467	Science Olympiad	0000	7210	$0.00	$32,896.00	$32,896.00	$32,896.00	$0.00	14
468	Countywide Music Coordination	0000	7260	$0.00	$159,248.00	$159,248.00	$159,248.00	$0.00	14

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469	Mock Trial	0000	7400	$0.00	$31,714.00	$31,714.00	$31,714.00	$0.00	14
470	Public Information Officer	0000	7610	$0.00	$997,882.00	$997,882.00	$997,882.00	$0.00	14
471	Governmental Relations, Charter Schools, and Community Partnerships	0000	7615	$0.00	$50,000.00	$50,000.00	$50,000.00	$0.00	14
472	Early Education Support Division- 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**	**$20,275,052.00**	**$40,410,884.53**	**$9,884,602.00**	**$30,526,282.53**	***14***
	Total by Fund			**$204,673,243.20**	**$275,584,351.00**	**$480,257,594.20**	**$290,819,684.00**	**$189,437,910.20**	
473	Economic Uncertainties - Fund 02	9010	0000	$0.00	-$14,752.00	-$14,752.00	$0.00	-$14,752.00	20
474	Teacher Residency Expansion Grant - Fund 02	9010	5980	$0.00	$466,207.00	$466,207.00	$466,207.00	$0.00	20
475	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
476	TCSJ Alumni Outreach - Fund 02	9010	6000	$1,007.16	$0.00	$1,007.16	$0.00	$1,007.16	20
477	Teachers College of San Joaquin - Fund 02	9010	6006	$4,541,072.37	$8,846,159.00	$13,387,231.37	$9,476,801.00	$3,910,430.37	20
	Total by Ending Balance Line			**$4,542,079.53**	**$9,339,555.00**	**$13,881,634.53**	**$9,984,949.00**	**$3,896,685.53**	***20***

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478	Economic Uncertainties - Fund 02	0000	0000	$189,085.94	$14,752.00	$203,837.94	$0.00	$203,837.94	21A
479	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**	**$181,419.00**	**$370,504.94**	**$166,667.00**	**$203,837.94**	***21***
	Total by Fund			**$4,731,165.47**	**$9,520,974.00**	**$14,252,139.47**	**$10,151,616.00**	**$4,100,523.47**	
480	VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09	0000	3548	$0.00	$14,810.00	$14,810.00	$391,859.00	-$377,049.00	26
481	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	$6,899,045.88	$23,568,555.00	$30,467,600.88	$27,289,248.00	$3,178,352.88	26
482	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
483	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	$0.00	$0.00	$0.00	$479,448.00	-$479,448.00	26
484	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	$0.00	$254,300.00	$254,300.00	$254,300.00	$0.00	26
485	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
486	one.Charter - Fund 09	0000	8100	$8,804,597.61	$17,447,419.00	$26,252,016.61	$21,551,343.00	$4,700,673.61	26
487	one.Charter - Type C - Fund 09	0240	8100	$0.00	$3,923,877.00	$3,923,877.00	$3,923,877.00	$0.00	26

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488	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	$538,596.96	$361,858.00	$900,454.96	$616,673.00	$283,781.96	26
489	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	$422,223.82	$236,196.00	$658,419.82	$198,696.00	$459,723.82	26
490	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	$0.00	$3,489,940.00	$3,489,940.00	$3,489,940.00	$0.00	26
491	one.Charter - Education Protection Account - Fund 09	1400	8100	$0.00	$2,448,390.00	$2,448,390.00	$2,448,390.00	$0.00	26
492	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	$0.00	$435,796.00	$435,796.00	$435,796.00	$0.00	26
493	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
494	one.Charter 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
495	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
496	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
497	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
498	one.Charter - Educator Effectiveness - Fund 09	6266	8114	$9,412.77	$0.00	$9,412.77	$9,412.00	$0.77	26

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499	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	$278,617.94	$161,815.00	$440,432.94	$416,377.00	$24,055.94	26
500	one.Charter - Lottery Restricted - Fund 09	6300	8106	$252,041.74	$105,583.00	$357,624.74	$92,873.00	$264,751.74	26
501	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
502	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
503	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
504	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
505	VAFS - Venture Academy Family of Schools 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
506	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
507	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
508	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
509	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

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510	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
511	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
512	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
513	one.Charter - Ethnic Studies - Fund 09	7810	8130	$17,206.00	$0.00	$17,206.00	$17,206.00	$0.00	26
514	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
515	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
516	VAFS - Venture Academy Family of Schools - CalHOPE California Help Outreach Possibilities Emotional Learning - Fund 09	9010	3885	$0.00	$10,000.00	$10,000.00	$10,000.00	$0.00	26
517	VAFS - Venture Academy Family of Schools 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**	**$55,957,347.00**	**$79,876,390.40**	**$69,508,165.00**	**$10,368,225.40**	*26*
	Total by Fund			**$23,919,043.40**	**$55,957,347.00**	**$79,876,390.40**	**$69,508,165.00**	**$10,368,225.40**	
518	Special Education - Local Assistance Entitlements Pass Thru - Fund 10	3310	0000	$0.00	$16,535,300.00	$16,535,300.00	$16,535,300.00	$0.00	27
519	Special Education - Federal Preschool Grant Pass Thru - Fund 10	3315	0000	$0.00	$318,593.00	$318,593.00	$318,593.00	$0.00	27

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
520	Special Education - Pass Thru - Fund 10	6500	1000	$0.00	$59,250,229.00	$59,250,229.00	$59,250,229.00	$0.00	27
521	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	$0.00	$24,534.00	$24,534.00	$24,534.00	$0.00	27
	Total by Ending Balance Line			**$0.00**	**$76,128,656.00**	**$76,128,656.00**	**$76,128,656.00**	**$0.00**	*27*
	Total by Fund			**$0.00**	**$76,128,656.00**	**$76,128,656.00**	**$76,128,656.00**	**$0.00**	
522	Adults in Corrections - Fund 11	6015	3011	$0.00	$656,275.00	$656,275.00	$656,275.00	$0.00	28
523	AEBG - Adult Education Block Grant - Fund 11	6391	3085	$0.00	$68,902.00	$68,902.00	$68,902.00	$0.00	28
524	STRS - State Teachers Retirement System On Behalf - Fund 11	7690	99	$0.00	$18,472.00	$18,472.00	$18,472.00	$0.00	28
	Total by Ending Balance Line			**$0.00**	**$743,649.00**	**$743,649.00**	**$743,649.00**	**$0.00**	*28*
	Total by Fund			**$0.00**	**$743,649.00**	**$743,649.00**	**$743,649.00**	**$0.00**	
525	MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	$48,317.46	$0.00	$48,317.46	$0.00	$48,317.46	29
526	Child Development - CCTR - General Child Care and Development Fund - Fund 12	5025	7740	$0.00	$2,449,571.00	$2,449,571.00	$2,449,571.00	$0.00	29
527	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

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
528	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
529	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
530	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
531	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	$32,108.00	$0.00	$32,108.00	$0.00	$32,108.00	29
532	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
533	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
534	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
535	CDSS - California Department of Social Services CCTR - General Child Care ARP - American Rescue Plan Rate Supplement Part 4 - Fund 12	5160	7737	$0.00	$31,480.00	$31,480.00	$31,480.00	$0.00	29
536	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
537	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
538	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

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
539	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
540	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
541	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
542	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
543	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
544	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
545	CBCAP - Community Based Child Abuse/Prevention - Fund 12	5810	6227	$0.00	$67,323.00	$67,323.00	$67,323.00	$0.00	29
546	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
547	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
548	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
549	Early Education Teacher Development - EETD Universal Pre-Kindergarten - UPK Planning and Implementation Grant - Fund 12	6054	7773	$0.00	$1,808,697.00	$1,808,697.00	$1,808,697.00	$0.00	29

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
550	Child Development - Universal Pre-Kindergarten Planning and Implementation - Fund 12	6057	7772	$1,239,935.50	$0.00	$1,239,935.50	$182,982.00	$1,056,953.50	29
551	Universal Pre-Kindergarten Mixed Delivery Planning Grant- UPK - Fund 12	6102	7774	$0.00	$323,317.00	$323,317.00	$323,317.00	$0.00	29
552	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
553	Child Development - CCTR - General Child Care - Fund 12	6105	7730	$0.00	$4,466,006.00	$4,466,006.00	$4,466,006.00	$0.00	29
554	Child Development - CSPP - California State Preschool Program - Fund 12	6105	7765	$0.00	$11,540,358.00	$11,540,358.00	$11,540,358.00	$0.00	29
555	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
556	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
557	IEEEP - Inclusive Early Education Expansion Program - Fund 12	6128	7768	$0.00	$246,001.00	$246,001.00	$246,001.00	$0.00	29
558	IEEEP- Inclusive Early Education Expansion Program 2.0 - Fund 12	6128	7776	$0.00	$1,055,431.00	$1,055,431.00	$1,055,431.00	$0.00	29
559	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
560	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

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
561	CCTR - General Child Care State Funding SB140 Cost of Care Allocation - Fund 12	6160	7741	$0.00	$223,478.00	$223,478.00	$223,478.00	$0.00	29
562	STRS - State Teachers Retirement System On Behalf - Fund 12	7690	99	$0.00	$178,878.00	$178,878.00	$178,878.00	$0.00	29
563	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
564	County Child Trust AB 2994 - Fund 12	7810	6260	$0.00	$130,617.00	$130,617.00	$130,617.00	$0.00	29
565	CSPP - California State Preschool Program SB140 - Fund 12	7810	7765	$419,356.00	$784,798.00	$1,204,154.00	$784,798.00	$419,356.00	29
566	ELLI - Early Language and Literacy Instruction - Fund 12	9010	6208	$0.00	$1,495.00	$1,495.00	$1,495.00	$0.00	29
567	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
568	Early Childhood - Fund 12	9010	6220	$0.00	$19,829.00	$19,829.00	$19,829.00	$0.00	29
569	Early Childhood Education -Special Events - Fund 12	9010	6222	$47,746.94	$0.00	$47,746.94	$100.00	$47,646.94	29
570	Kidsplate Children's Commission - Fund 12	9010	6226	$113,335.54	$40,485.00	$153,820.54	$40,485.00	$113,335.54	29
571	Early Education Training Events - Fund 12	9010	6229	$5,430.70	$7,250.00	$12,680.70	$11,783.00	$897.70	29

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
572	Children in Need - Fund 12	9010	6240	$0.00	$61,886.00	$61,886.00	$61,886.00	$0.00	29
573	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
574	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
575	Early Education Support Division- EESD Unfunded - Fund 12	9010	7798	$0.00	$75,000.00	$75,000.00	$75,000.00	$0.00	29
576	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
577	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
578	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	$0.00	$178,300.00	$178,300.00	$178,300.00	$0.00	29
579	Child Care - Fund 12	9012	7799	$0.00	$317,815.00	$317,815.00	$317,815.00	$0.00	29
	Total by Ending Balance Line			**$5,094,672.16**	**$80,354,815.00**	**$85,449,487.16**	**$80,826,903.00**	**$4,622,584.16**	***29***
	Total by Fund			**$5,094,672.16**	**$80,354,815.00**	**$85,449,487.16**	**$80,826,903.00**	**$4,622,584.16**	
580	McFall Elementary Modification - Fund 35	7786	5970	$808,131.92	$24,120.00	$832,251.92	$680,863.00	$151,388.92	30
581	McFall Elementary New Construction - Fund 35	7786	5971	$1,277,798.50	$38,139.00	$1,315,937.50	$1,094,459.00	$221,478.50	30

ENDING BALANCE ANALYSIS DETAIL
2024-2025 SECOND INTERIM FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Second Interim Revenue	Column F Second Interim Total Resources	Column G Second Interim Expenditures	Column H Second Interim Est. Ending Bal 6/30/25	Ending Balance Line #
	Total by Ending Balance Line			**$2,085,930.42**	**$62,259.00**	**$2,148,189.42**	**$1,775,322.00**	**$372,867.42**	***30***
	Total by Fund			**$2,085,930.42**	**$62,259.00**	**$2,148,189.42**	**$1,775,322.00**	**$372,867.42**	
582	Special Insurance Fund - Fund 67	0000	5016	$64,947.30	$0.00	$64,947.30	$0.00	$64,947.30	31
583	Special Insurance Property and Liability - Fund 67	9010	5000	$626,257.40	$13,642.00	$639,899.40	$0.00	$639,899.40	31
584	Special Insurance Fund - Fund 67	9011	5016	$4,120,437.86	$3,131,770.00	$7,252,207.86	$1,000,600.00	$6,251,607.86	31
	Total by Ending Balance Line			**$4,811,642.56**	**$3,145,412.00**	**$7,957,054.56**	**$1,000,600.00**	**$6,956,454.56**	***31***
	Total by Fund			**$4,811,642.56**	**$3,145,412.00**	**$7,957,054.56**	**$1,000,600.00**	**$6,956,454.56**	
585	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**	
	Grand Total All Funds			**$259,994,199.81**	**$501,497,463.00**	**$761,491,662.81**	**$530,954,595.00**	**$230,537,067.81**	

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2024-2025

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
21st Century High School ASSETS - West High - Tracy	6010	6380	$54,855.00	$54,855.00
Adults In Corrections - Lottery Restricted Transfer	6300	4102	$56.00	$0.00
Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	$1,243.00	$1,243.00
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	$648,552.00	$1,024,511.00
ARP I - American Recovery Plan - Homeless Program	5632	3939	$402.00	$402.00
Art Program Contracted Services	9010	7146	$6,257.00	$6,257.00
Artists in Schools	9010	7248	$156,870.00	$116,936.00
Assessment Administration	9010	6069	($13,657.00)	($679.00)
Business Services	0000	5200	$36,037.00	$36,037.00
Business Special Needs	0000	5207	$100,000.00	$21,459.00
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

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2024-2025

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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)
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)
CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	$749.00	$749.00
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	$1,154,120.00	$1,134,681.00
COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval	3183	6390	$259.00	$259.00
COE - County Office of Education - Foundation Award Administration	9010	7430	$2,500.00	$2,500.00
COE - County Office of Education - Foundation Award Families in Transition	9010	7474	$12,800.00	$12,800.00
COE - County Office of Education - Foundation Award Pinnacle	9010	7472	$7,400.00	$7,400.00
COE - County Office of Education - Foundation Award Esports	9010	7477	$4,375.00	$4,375.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2024-2025

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	$6,500.00	$6,500.00
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 Youth Artist Showcase Competition	9010	7476	$4,250.00	$4,250.00
COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	$7,500.00	$7,500.00
COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	$2,450.00	$2,450.00
COE - County Office of Education - Foundation Award Science Fair	9010	7434	$4,700.00	$4,700.00
COE - County Office of Education - Foundation Award Science Olympiad	9010	7435	$9,750.00	$9,750.00
COE - County Office of Education - Foundation Award Spelling Bee	9010	7437	$1,000.00	$1,000.00
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 - Other Programs Special Education COSP - County Operated Schools and Programs	6500	3201	($35,880.00)	$73,387.00
COE - County Office of Education - Other Programs Special Education COSP - County Operated Schools and Programs	9010	3201	$0.00	$14,233.00
COE - County Office of Education - Other Programs Special Education VAFS - Venture Academy Family of Schools	6500	3202	$47,618.00	($34,897.00)
COE - County Office of Education - Other Programs Special Education VAFS - Venture Academy Family of Schools	9010	3202	$0.00	$82,515.00
COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation	3183	6404	($13,935.00)	($13,935.00)
College and Career	9010	6299	$0.00	$7,513.00
Community - CTE - Career Technical Education Administration	0240	3926	$0.00	$2,032.00
Community - CTE - Career Technical Education Culinary Arts	0240	4017	$14,000.00	$16,890.00
Community Discovery Youth ChalleNGe - National Guard	0240	3927	$0.00	$120,436.00

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2024-2025

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Community Schools - CTE - Career Technical Education	0240	3021	$0.00	($75,576.00)
Community Schools - Human Resources Department	0240	3920	$0.00	$813.00
Community Schools - Instructional Administration	0240	3600	$0.00	($90,994.00)
Community Schools - Instructional Program	0240	3020	$1,098,972.00	$1,175,215.00
Community Schools - one.Resource	0240	3110	$0.00	$8,106.00
Community Schools - Probation Services	0240	3190	$0.00	$140,521.00
Community Schools - School Administration	0240	3610	$0.00	($418,491.00)
Community Schools - Student Services Department	0240	3922	$0.00	($160,720.00)
Community Schools - Summer School	0240	3100	$0.00	($115,112.00)
Community Schools - Technology Department	0240	3923	$0.00	$13,649.00
Continuous Improvement and Support	9010	6386	$0.00	$541,026.00
Contracted Nursing Services	9010	6352	($191,947.00)	$11,032.00
Copying Services	0000	5110	$0.00	($22,509.00)
COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	$0.00	$149,440.00
COSP - County Operated Schools and Programs Child Nutrition Food Service	5310	3690	$16,318.00	$16,318.00
COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	$0.00	$63,950.00
COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	$0.00	$6,000.00
COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	($12,234.00)	$8,665.00
COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	($1,665.00)	$8,387.00
COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	$10,938.00	$10,938.00

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependancy Court	9010	3471	($3,556.00)	($3,556.00)
COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act	5630	3431	($13,917.00)	($13,917.00)
COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	$0.00	$57,456.00
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	($3,169.00)	($3,169.00)
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
COSP - County Operated Schools and Programs- Title I Part A Basic Grant	3010	3349	$34,364.00	$34,364.00
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	$4,366.00	$4,366.00
Court/Camps - Human Resources Department	0240	3920	$0.00	$308.00
Court/Camps - Instructional Administration	0240	3600	$0.00	$2,190.00
Court/Camps - Instructional Program	0240	3010	($301,290.00)	($353,090.00)
Court/Camps - School Administration	0240	3610	$0.00	$15,223.00
Court/Camps - Student Services Department	0240	3922	$0.00	($17,201.00)
Court/Camps - Technology Department	0240	3923	$0.00	$51,280.00

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Court/Community Schools - Lottery Restricted	6300	3006	($1,346.00)	($74,564.00)
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	$24,103.00
CTEC - Career and Technical Education Center Operations Budget	0000	5185	$0.00	$20,000.00
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	$85,339.00	$85,339.00
DWAS - Dinner With a Scientist	9010	7181	$76.00	$0.00
Early Education Support Division- EESD Unfunded	0000	7798	$75,000.00	$75,000.00
Early Literacy Community of Practice	0000	5061	$125,000.00	$125,000.00
Economic Uncertainties	0000	0000	($674,327.00)	$0.00
Economic Uncertainties	0000	0000	$674,327.00	$0.00
Economic Uncertainties - Fund 02	9010	0000	$9,338.00	$0.00
Economic Uncertainties - Fund 02	0000	0000	($9,338.00)	$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	$169,011.00	$169,011.00
Education Services - Multilingual	0000	6850	($33,031.00)	($33,031.00)

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Education Services - Science	0000	6810	($27,475.00)	($27,475.00)
Education Services - State/Federal Programs	0000	6820	$5,710.00	$5,710.00
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	($214,380.00)
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
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	($29,794.00)	($29,794.00)
Federal Building - Court/Community Schools	0000	5193	$438.00	$438.00
Fingerprinting	0000	5315	$10,683.00	$10,683.00
Foster Youth Services	7366	3935	$31,321.00	$31,321.00
GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	$78,949.00	$78,139.00
GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	$454,620.00	$454,620.00

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	$303,481.00	$303,481.00
Go San Joaquin (GoSJ) Partnerships	9010	4221	$25,000.00	$0.00
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	$5,873.00	$6,192.00
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)
HSA - Human Services Agency - Food Service Certification	9010	6594	$0.00	$526.00
HSA - Human Services Agency - Food Service Program	9010	4201	$590.00	$590.00
Indirect	0000	5201	$0.00	($1,953,167.00)
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 - Communications/Security	0000	5217	$7,617.00	$7,617.00
Information Technology - Core Support	0000	5216	$29,268.00	$29,268.00
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

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
LCFF - Local Control Funding Formula	0000	0000	($107,027.00)	$0.00
LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	$0.00	$4,178.00
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	$830,679.00
Legal - COE - County Office of Education	0000	5203	$270,000.00	$270,000.00
Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	($239.00)	$0.00
Lottery Unrestricted - Technology Support	1100	5005	($5,398.00)	$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)	$39,482.00
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	$110,415.00	$110,415.00
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	$427,073.00	$43,837.00
Migrant Education - Centralized Services	3060	6082	$0.00	$36,101.00
Migrant Education - Districts	3060	6035	$0.00	$2,797.00
Migrant Education - Districts	3061	6035	$0.00	($109.00)

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Migrant Education - Health	3060	6087	$0.00	$2,840.00
Migrant Education - Identification and Recruitment	3060	6086	$0.00	$41,147.00
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	$16,374.00
Migrant Education - Migrant District Service Agreement	3060	6088	$0.00	$203,640.00
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	$18,607.00
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	$54,289.00	$6,260.00
Migrant Education - Summer School Centralized Services	3061	6082	$0.00	$69,666.00
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	($17,450.00)
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)

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Miscellaneous Building Expenses	0000	5186	($17,799,888.00)	$0.00
Miscellaneous Recycling Revenues	9010	5287	$0.00	$36,594.00
Miscellaneous Revenue	0000	5001	$4,427,428.00	$0.00
Miscellaneous Revenue - Charter Fees	0000	5002	$451,184.00	$0.00
MSCS - Mathematics, Science and Computer Science Local Support Team	9010	7162	($97,125.00)	$0.00
MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Professional Learning and Steering Committee	9010	7161	$0.00	$280,187.00
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	$60,784.00
NBS -Nature-Based Solutions	7810	6285	$1,782,267.00	$1,782,267.00
Nelson Center Facilities - Building Expenses	0000	5150	$0.00	$12,500.00
Nelson Center Facilities - Operations Budget	0000	5152	$112,021.00	$112,021.00
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
Personnel External Services	0000	5300	$41,251.00	$41,251.00
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	$2,691.00
Professional Learning & Support Special Needs	0000	6060	$100,000.00	$86,470.00

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Program Implementation	0000	5241	($6,919,051.00)	$382,390.00
Program Support	9010	5240	($98,038.00)	$177,941.00
Property and Liability Losses	0000	5705	$164,830.00	$164,830.00
Public Information Officer	0000	7610	$115,954.00	$115,954.00
Raymus Foundation - Sky Mountain	9010	7201	$17.00	$17.00
Regional English Learner Specialist Agreement	4204	6114	($1,128.00)	($1,128.00)
Research and Grant Development	0000	5060	($14,787.00)	($14,787.00)
ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	$0.00	$5,169.00
Routine Maintenance and Repair Requirement	8150	5701	$242,575.00	$242,575.00
Routine Maintenance and Repair Requirement	0000	5701	($242,575.00)	($242,575.00)
Salaries and Benefits GF - General Fund Unrestricted	0000	5000	$1,913,739.00	$1,895,028.00
SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin	9010	6339	$2,732,342.00	$2,732,342.00
Science Conference	0000	6144	$2,500.00	$2,739.00
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 Autism Forum	9010	2175	$0.00	$5,352.00
SELPA - Special Education Local Planning Area Inservice Administration Budget	9010	2160	$8,250.00	$23,894.00
SELPA - Special Education Local Planning Area Program Specialist	9010	2070	$0.00	$25,289.00
SELPA - Special Education Local Planning Area Regionalized Services	9010	2060	$0.00	$6,071.00
SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	$0.00	$116,099.00
SELPA - Special Education Local Planning Area Out of Home Care	6500	2030	($277,889.00)	$18,484.00

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
SELPA - Special Education Local Planning Area Out of Home Care	9010	2030	$0.00	$3,984.00
SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers	9010	2166	$0.00	$21,063.00
SELPA - Special Education Local Planning Area Low Incidence Equipment/Supplies	6500	2010	$0.00	$372,582.00
SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	$0.00	($103,545.00)
SELPA - Special Education Local Planning Area Program Specialist	6500	2070	$0.00	$208,137.00
SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2220	$15,157.00	$15,157.00
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	$68,492.00
SELPA - Special Education Local Planning Area JLSJC - Junior League of San Joaquin County Life Skills Training	9010	2207	$0.00	$102.00
SELPA-We Can Work (DOR)	9012	2208	$376,320.00	$376,320.00
SFPUC - San Francisco Public Utilities Commission	9010	6264	($30,000.00)	($1,323.00)
Sierra Health Foundation	9010	6286	$10,000.00	$10,000.00
SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	($65,448.00)	$0.00
Sky Mountain Camp	0000	7204	($96,818.00)	$0.00
Sky Mountain Enhancement	0000	5173	$359,811.00	($31,659.00)
Special Education	6500	1000	$3,464,534.00	$0.00
Special Education - Child Nutrition / Food Services	5310	1690	$12,520.00	$1,259.00
Special Education - Child Nutrition / Food Services	9010	1690	$0.00	$11,261.00
Special Education - DIS - Designated Instructional Services	6500	1050	$0.00	$381,196.00
Special Education - DIS - Designated Instructional Services	9010	1050	$0.00	$167,530.00

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	$141,245.00
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 - Infant Discretionary	6515	1112	$4,827.00	$4,827.00
Special Education - Infants	6510	1040	$12,509.00	$12,509.00
Special Education - Instructional Administration	6500	1600	$0.00	($47,052.00)
Special Education - Instructional Administration	9010	1600	$0.00	$27,629.00
Special Education - Lottery Restricted	6300	1026	$12,103.00	$51,451.00
Special Education - Lottery Unrestricted	1100	1025	$7,076.00	$0.00
Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	$0.00	$13,139.00
Special Education - Maintenance and Operations	6500	1700	$0.00	$1,164.00
Special Education - Maintenance and Operations	9010	1700	$0.00	$4,692.00
Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	$3,774.00	$0.00
Special Education - Mental Health Services	6500	1327	$90,687.00	$18,754.00
Special Education - One-Time Discretionary Funds	0000	1314	$0.00	$12,104.00
Special Education - Pupil Services	6500	1500	$0.00	($38,210.00)
Special Education - Pupil Services	9010	1500	$0.00	$37,074.00
Special Education - Reserve Distribution to Districts	6500	1014	$281,571.00	$281,571.00
Special Education - School Administration	6500	1610	$0.00	$63,291.00

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Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
Special Education - School Administration	9010	1610	$0.00	$83,181.00
Special Education - SDC - Special Day Class	6500	1020	$0.00	$822,020.00
Special Education - SDC - Special Day Class	9010	1020	$0.00	$1,966,475.00
Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	$0.00	($9,291.00)
Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	9010	2050	$0.00	$4,835.00
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	$42,308.00	$42,308.00
Special Education Operations	9010	1701	$18,295.00	$18,295.00
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	$69,064.00
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

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2024-2025

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
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	$107,222.00	($128,642.00)
Technology/Administration Budget	0000	5205	$38,788.00	$38,788.00
Title II Part A - Improving Teacher Quality	4035	6161	($16,311.00)	($16,311.00)
Title III ESSA - Every Student Succeeds Act Technical Assistance	4204	6116	$5,640.00	$5,640.00
Transworld Plant Development	0000	5067	$300,000.00	$376,219.00
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	$74,000.00
VAFS - Venture Academy Family of Schools Special Projects	0000	3822	$0.00	$310,200.00
Vehicle Maintenance	0000	5702	$0.00	$730,000.00
Venture II Building Expenses	0000	5175	($112.00)	$12,040.00
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

ADOPTED BUDGET TO SECOND INTERIM FINANCIAL REPORT
REVENUE & EXPENDITURE REVISIONS FOR FISCAL YEAR 2024-2025

Management Description	Resource Code	Mgmt Code	Revenue Revisions	Expenditure Revisions
WEC - Wentworth Educational Center - Solar Panels	0000	5068	$0.00	$1.00
WEC - Wentworth Educational Center Building Expenses	0000	5140	$12,500,000.00	$1,165,064.00
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
Youth Community Access Durham Ferry 2024/25	7135	7240	$247,414.00	$247,414.00
Youth Workforce Program Services	9010	5275	$670,650.00	$670,650.00
YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement	9010	6277	$13,084.00	$13,084.00
Total Revisions			**$60,040,277.00**	**$32,829,091.00**

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

REVENUES - Resource 0240

Line #		TYPE " C" ADA	TYPE "A & B & D" ADA		Revenue
1	Community Schools LCFF	841.00			$16,492,985.00
2	*Sub-Total Community Schools LCFF*				*$16,492,985.00*
3	one Charter LCFF				$3,923,877.00
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**				**$20,832,458.00**
11	**Community School Funding**				**$20,620,709.00**
12	**EPA Entitlement**				**$211,749.00**
13	Community School (A/B) & (D) LCFF Transfer from District		**227.00**		$3,435,770.00
14	Transfer - one Charter LCFF				($3,923,877.00)
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**				**$20,120,136.00**
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				($24,890.00)
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**				**$19,448,575.00**
37	Audited Beginning Balance 7/1/2024				$4,765,434.81
38	**Total Estimated Resources**				**$24,214,009.81**

EXPENDITURES - Resource 0240

Line #	Description	Mgmt Codes		Expenditures
1	Instructional Program - Community Schools	3020		$10,250,966.00
2	Direct Charges to Court	3020		$1,481,091.00
3	Interfund Transfer to Adult in Corrections	3020		$0.00
4	Community COSP CTE ***Goal 3800***	3021		$425,169.00
5	Community COSP CTE ***Goal 3500***	3021		$41,489.00
6	COSP Mental Health Services	3022		$956,956.00
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		$1,063,020.00
12	Instructional Administration	3600		$179,718.00
13	School Administration	3610		$2,480,319.00
14	Student Services Building	3650		$205,057.00
15	Human Resources Department	3920		$13,833.00
16	Student Services	3922		$1,819,620.00
17	Technology	3923		$441,692.00
18	CTE Administration	3926		$673,699.00
19	Discovery Youth ChalleNGe (National Guard)	3927		$2,397,553.00
20	CTE Revenues	4001		$0.00
21	Career Academy of Cosmetology (CAC)	4003		$0.00
22	CTE Culinary Arts	4017		$163,313.00
23	**Total Community Schools Expenditures**			**$22,930,384.00**
24	**Total Estimated Resources**			**$24,214,009.81**
25	**Less Estimated Expenditures**			**$22,930,384.00**
26	**Estimated Ending Balance 6/30/2025**			**$1,283,625.81**

COURT/CAMPS ANALYSIS

2024-2025 SECOND 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				($4,392.00)
4	**Total Estimated Revenue**				**$713,541.00**
5	Audited Beginning Balance 7/1/2024				$0.00
6	**Total Estimated Resources**				**$713,541.00**
EXPENDITURES - Resource 0240					
Line #	**Description**	**Mgmt Codes**			**Expenditures**
7	Instructional Program - Court/Camps	3010			$1,267,927.00
8	Direct Charges from Community	3010			($1,481,091.00)
9	Instructional Administration	3600			$46,247.00
10	School Administration	3610			$416,395.00
11	Student Services Bldg.	3650			$45,013.00
12	Human Resources Department	3920			$5,189.00
13	Student Services	3922			$186,865.00
14	Technology	3923			$226,996.00
15	**Total Court/Camps Expenditures**				**$713,541.00**
16	**Total Estimated Resources**				**$713,541.00**
17	**Less Estimated Expenditures**				**$713,541.00**
18	**Estimated Ending Balance 6/30/2025**				**$0.00**

SPECIAL EDUCATION ANALYSIS
2024-2025 SECOND INTERIM FINANCIAL REPORT

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
Line #	SP ED COUNTY PROGRAM - AB602	Resource Codes	Mgmt Codes	Estimated Beginning Balance 07-01-2024	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
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	$11,610,783.00	$0.00	$11,610,783.00	$0.00	$11,610,783.00
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 Off Salary& Instruction Material	6500	1000	$0.00	$0.00	$2,419,051.00	$2,419,051.00	$0.00	$2,419,051.00
9	Operations	6500	1000	$0.00	$0.00	($234,477.00)	($234,477.00)	$0.00	($234,477.00)
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	$34,564,848.00	($33,564,848.00)
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	$10,775,700.00	($10,775,700.00)
14	Pupil Services	6500	1500	$0.00	$0.00	$0.00	$0.00	$1,439,760.00	($1,439,760.00)
15	Instructional Administration	6500	1600	$0.00	$0.00	$0.00	$0.00	$925,258.00	($925,258.00)
16	School Administration	6500	1610	$0.00	$0.00	$0.00	$0.00	$4,206,794.00	($4,206,794.00)
17	Maintenance & Operations	6500	1700	$0.00	$0.00	$0.00	$0.00	$2,113,952.00	($2,113,952.00)
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	$279,036.00	($279,036.00)
20	SDC Infants	6510	1040	$0.00	$313,293.00	$0.00	$313,293.00	$313,293.00	$0.00
21	**SUBTOTAL SP ED COUNTY PROGRAM - AB602**				**$18,988,515.00**	**$3,184,574.00**	**$22,173,089.00**	**$58,437,635.00**	**($36,264,546.00)**
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	$36,264,546.00	($319,119.00)	$35,945,427.00	$0.00	$35,945,427.00
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**	**$55,253,061.00**	**$3,184,574.00**	**$58,437,635.00**	**$58,437,635.00**	**$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	$18,421.00	$0.00	$592,747.62	$0.00	$592,747.62
30	**TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602**			**$823,328.75**	**$18,421.00**	**$0.00**	**$841,749.75**	**$0.00**	**$841,749.75**
31	***TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602***			***$823,328.75***	***$55,271,482.00***	***$3,184,574.00***	***$59,279,384.75***	***$58,437,635.00***	***$841,749.75***

$58,456,056.00

SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2024-2025 SECOND 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	$4,178.00	$2,259.89
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	$285,556.00	$475,312.57
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	$6,318,426.00	$6,318,426.00	$7,016,944.00	($698,518.00)
13	Special Ed - Unrestricted Lottery	1100	1025	$319,549.64	$72,531.00	$392,080.64	$65,455.00	$326,625.64
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	$173,931.00	$287,373.10
23	Special Ed - Restricted Lottery	6300	1026	$391,805.67	$65,354.00	$457,159.67	$104,702.00	$352,457.67
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	$2,301,988.00	$71,933.00
27	Special Ed - Mental Health Related Services	6546	1328	$0.00	$62,252.00	$62,252.00	$62,252.00	$0.00
28	Sepcial 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	$4,827.00	$4,827.00	$4,827.00	$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	$234,477.00	$234,477.00	$234,477.00	$0.00
34	Special Ed - Medi-Cal Billing Option	9010	6510	$7,561,192.45	$261,394.00	$7,822,586.45	$377,493.00	$7,445,093.45
35	**TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**			**$11,830,099.47**	**$11,784,304.00**	**$23,614,403.47**	**$13,378,136.00**	**$10,236,267.47**

SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2024-2025 SECOND 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	$15,157.00	$15,157.00	$15,157.00	$0.00
44	SELPA - Low Incidence - Equipment/Supplies	6500	2010	$2,068,309.78	$1,196,894.00	$3,265,203.78	$1,569,476.00	$1,695,727.78
45	SELPA - Out of Home Care	6500	2030	$6,272,912.02	$321,171.00	$6,594,083.02	$1,075,187.00	$5,518,896.02
46	SELPA - Regionalized Services	6500	2060	$1,518,909.01	$559,772.00	$2,078,681.01	$376,824.00	$1,701,857.01
47	SELPA - Program Specialist	6500	2070	$1,763,960.91	$839,659.00	$2,603,619.91	$898,845.00	$1,704,774.91
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	$567,518.00	$187,997.30
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	$23,250.00	$52,045.60	$38,894.00	$13,151.60
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	$44,163.00	$34,482.64
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	$5,352.00	$0.17
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**	**$6,521,074.00**	**$18,684,500.92**	**$7,615,852.00**	**$11,068,648.92**
64	**TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS**			**$23,993,526.39**	**$18,305,378.00**	**$42,298,904.39**	**$20,993,988.00**	**$21,304,916.39**
65	**TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS**			**$24,816,855.14**	**$76,761,434.00**	**$101,578,289.14**	**$79,431,623.00**	**$22,146,666.14**
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**	**$76,853,022.00**	**$101,833,408.96**	**$79,523,211.00**	**$22,310,197.96**

SPECIAL EDUCATION ANALYSIS PASS THRU
2024-2025 SECOND INTERIM FINANCIAL REPORT

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

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	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	$22,967,262.00	$22,967,262.00	$22,967,262.00	$0.00
10	Revenues - Unfunded Special Ed County Program	6500	1000	$0.00	$36,264,546.00	$36,264,546.00	$36,264,546.00	$0.00
11	Special Ed County Program Reserve	6500	1000	$0.00	$18,421.00	$18,421.00	$18,421.00	$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**	**$76,128,656.00**	**$76,128,656.00**	**$76,128,656.00**	**$0.00**

San Joaquin County SELPA

2024-25

AB602 SELPA Funding Documents

Second Interim AB602

Description	Page #
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San Joaquin County SELPA

2024-25

Second 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

2024-25 Off Salary Schedule and Instructional resources and support - $2.4 million

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

3 Growth Proposals Approved

Student Enrollment based on Average of 9/10/24 & 1/10/25 Data Points

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	Col D	Col E	
		2024-25	2024-25	Differences	
Line #	Description	Second Interim AB602	First Interim AB602	Col C - D	Differences explanations
1.	**SELPA Revenue Estimates**				
2.	Current Year Base Entitlement	$ 65,391,541	$ 65,232,844	$ 158,697	Increase in ADA based on 1st interim ADA projected adjusted numbers
3.	Less Special Ed Taxes	$ (6,116,778)	$ (6,116,778)	$ -	
4.	**Subtotal State Aid**	**$ 59,274,763**	**$ 59,116,066**	**$ 158,697**	
5.	**Total SELPA Revenues Estimated**	**$ 65,391,541**	**$ 65,232,844**	**$ 158,697**	
6.	**Special Ed County Program Budget**				
7.	Total Special Ed County Program Revenues	$ 22,173,089	$ 18,417,953	$ 3,755,136	Incr. in contribution from SJCOE General Fund and incr. in LCFF
8.	Total Special Ed County Program Expenditures	$ (58,437,635)	$ (57,952,921)	$ (484,714)	Incr. in IA sub cost as IA pool has increased back to normal standards, incr. in VI contracts due to LI funding max, and small decreases due to
9.	**Net Special Ed County Program - Unfunded Costs**	**$ (36,264,546)**	**$ (39,534,968)**	**$ 3,270,422**	
10.	**SELPA Funding Factor Determination**				
11.	**Total Estimated SELPA State Aid Revenues**	**$ 59,274,763**	**$ 59,116,066**	**$ 158,697**	
12.	Less Staff Development Grant (Old Res. 6535)	$ (24,534)	$ (24,534)	$ -	
13.	**Subtotal of SELPA Revenues**	**$ 59,250,229**	**$ 59,091,532**	**$ 158,697**	
14.	Total Unfunded Special Ed County Program Costs	$ (36,264,546)	$ (39,534,968)	$ 3,270,422	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	$ (18,421)	$ (16,834)	$ (1,587)	
20.	**SELPA State Aid Revenues Available-Districts**	**$ 22,967,262**	**$ 19,539,730**	**$ 3,427,532**	
21.	**SELPA Proration Factor**	**0.3876316157**	**0.3306688681**	**0.05696275**	
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	$ 607,899	$ 542,000	**$ 65,899**	
25.	Escalon	$ 1,163,775	$ 1,285,694	**$ (121,919)**	
26.	Jefferson	$ 188,086	$ 143,386	**$ 44,700**	
27.	Lammersville	$ 3,777,582	$ 3,659,788	**$ 117,794**	
28.	Lincoln	$ 2,582,032	$ 1,757,307	**$ 824,725**	
29.	Linden	$ 305,410	$ 380,461	**$ (75,051)**	
30.	Manteca	$ 8,765,449	$ 7,497,573	**$ 1,267,876**	
31.	New Jerusalem	$ (117,516)	$ (119,653)	**$ 2,137**	
32.	Ripon	$ 96,886	$ 192,729	**$ (95,843)**	
33.	Tracy	$ 2,989,946	$ 1,689,361	**$ 1,300,585**	
34.	Venture	$ 1,571,070	$ 1,568,032	**$ 3,038**	
35.	SJCOE/One.Charter	$ 1,036,643	$ 943,051	**$ 93,592**	
36.	**Subtotal LEA Funding**	**$ 22,967,262**	**$ 19,539,730**	**$ 3,427,532**	If expenditure fall out materializes in 24-25 as in prior years, the amount to Districts will increase.
37.	SJCOE - Special Ed County Program	$ 36,264,546	$ 39,534,968	**$ (3,270,422)**	
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	$ 18,421	$ 16,834	**$ 1,587**	
45.	SJCOE Special Ed Taxes	$ 6,116,778	$ 6,116,778	**$ -**	
46.	**Total SELPA Revenues**	**$ 65,391,541**	**$ 65,232,844**	**$ 158,697**	

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

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C	Col D	Col E	
		2024-25	2023-24	Differences	
			Annual Accrual Aug 2024		
Line #	Description	Second Interim AB602	AB602	*Col C - D*	Differences explanations
1.	**SELPA Revenue Estimates**				
2.	Current Year Base Entitlement	$ 65,391,541	$ 63,069,435	$ 2,322,106	Increase in Funded ADA and an increase in base rate by COLA of
3.	Less Special Ed Taxes	$ (6,116,778)	$ (5,636,773)	$ (480,005)	
4.	**Subtotal State Aid**	**$ 59,274,763**	**$ 57,432,662**	**$ 1,842,101**	
5.	**Total SELPA Revenues Estimated**	**$ 65,391,541**	**$ 63,069,435**	**$ 2,322,106**	
6.	**Special Ed County Program Budget**				
7.	Total Special Ed County Program Revenues	$ 22,173,089	$ 17,581,604	$ 4,591,485	GF Contribution for Off Salary Sch and Ins. Support, Contribution from OOHC and incr. in LCFF and Local Taxes
8.	Total Special Ed County Program Expenditures	$ (58,437,635)	$ (49,298,937)	$ (9,138,698)	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**	**$ (36,264,546)**	**$ (31,717,333)**	**$ (4,547,213)**	
10.	**SELPA Funding Factor Determination**				
11.	**Total Estimated SELPA State Aid Revenues**	**$ 59,274,763**	**$ 57,432,662**	**$ 1,842,101**	
12.	Less Staff Development Grant (Old Res. 6535)	$ (24,534)	$ (24,534)	$ -	
13.	**Subtotal of SELPA Revenues**	**$ 59,250,229**	**$ 57,408,128**	**$ 1,842,101**	
14.	Total Unfunded Special Ed County Program Costs	$ (36,264,546)	$ (31,717,333)	$ (4,547,213)	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	$ (18,421)	$ (53,823)	$ 35,402	
20.	**SELPA State Aid Revenues Available-Districts**	**$ 22,967,262**	**$ 25,636,972**	**$ (2,669,710)**	
21.	**SELPA Proration Factor**	**0.3876316157**	**0.4465739081**	**(0.0589423)**	
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	$ 607,899	$ 1,056,253	**$ (448,354)**	
25.	Escalon	$ 1,163,775	$ 1,061,673	**$ 102,102**	
26.	Jefferson	$ 188,086	$ 1,017,734	**$ (829,648)**	
27.	Lammersville	$ 3,777,582	$ 2,731,287	**$ 1,046,295**	
28.	Lincoln	$ 2,582,032	$ 2,989,820	**$ (407,788)**	
29.	Linden	$ 305,410	$ 798,635	**$ (493,225)**	
30.	Manteca	$ 8,765,449	$ 8,523,527	**$ 241,922**	
31.	New Jerusalem	$ (117,516)	$ 7,791	**$ (125,307)**	
32.	Ripon	$ 96,886	$ 1,171,058	**$ (1,074,172)**	
33.	Tracy	$ 2,989,946	$ 4,714,971	**$ (1,725,025)**	
34.	Venture	$ 1,571,070	$ 661,108	**$ 909,962**	
35.	SJCOE/One.Charter	$ 1,036,643	$ 903,115	**$ 133,528**	
36.	**Subtotal LEA Funding**	**$ 22,967,262**	**$ 25,636,972**	**$ (2,669,710)**	If expenditure fall out materializes in 24-25 as in prior years, the amount to districts will increase.
37.	SJCOE - Special Ed County Program	$ 36,264,546	$ 31,717,333	**$ 4,547,213**	
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	$ 18,421	$ 53,823	**$ (35,402)**	
45.	SJCOE Special Ed Taxes	$ 6,116,778	$ 5,636,773	**$ 480,005**	
46.	**Total SELPA Revenues**	**$ 65,391,541**	**$ 63,069,435**	**$ 2,322,106**	

2024-25 SELPA Funding Factor

	SELPA Revenues		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	$	65,391,541
2.	Less Current Year Estimated Special Education Property Taxes	$	(6,116,778)
3.	**Total Current year Estimated State Aid SELPA Revenues**	**$**	**59,274,763**

4.	State Funding Exhibit (SJCOE)	$	59,274,763
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**	**$**	**59,274,763**				
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**	**$**	**59,250,229**				
10.	Total Unfunded Special Ed County Program Costs	$	(36,264,546)	$ -			
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	$	(18,421)	$ 18,421			
17.	**Balance of SELPA Revenues Available for Distribution to Districts**	**$**	**22,967,262**	**$ 592,747.62**	**$ 249,002.13**	**$ -**	**$ -**
18.	**SELPA Funding Factor**		**0.3876316157**				

Check	$59,274,763	$592,748 1%	$249,002	$0	$0
	$0	$0	$0	$0	$0

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

Col A Line #	Col B Description ~ Object Code	Col C SJCOE Prelim Budget AB602	Col D SJCOE Budget AB602	Col E SJCOE First Interim AB602	Col E SJCOE Second Interim AB602	Col F Difference *Col E-D*
1	County Taxes - Special Education	$ 5,154,801	$ 5,789,081	$ 6,116,778	$ 6,116,778.00	$ -
2	Federal Local Assistance Grant	$ 954,331	$ 1,040,388	$ 1,040,388	$ 1,040,388.00	$ -
3	District's LCFF Transfer	$ 9,280,031	$ 10,287,424	$ 10,287,424	$ 11,610,783.00	$ 1,323,359
4	Mental Health & District Rentals/SDC	$ 29,595	$ 29,595	$ 29,595	$ 29,595.00	$ -
5	Food Service	$ 175,987	$ 175,987	$ 175,987	$ 175,987.00	$ -
6	SDC Infant (Form I-50 Funding)	$ 300,084	$ 300,784	$ 300,519	$ 313,293.00	$ 12,774
7	Transfers Out	$ (452,085)	$ (514,491)	$ (532,738)	$ (532,786.00)	$ (48)
8	OOHC Contribution	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000.00	$ -
9	**Total Estimated Special Ed County Program Revenues**	**$ 15,442,744**	**$ 18,108,768**	**$ 18,417,953**	**$ 19,754,038.00**	**$ 1,336,085**
10	Teachers Salaries ~ 11xx	$ 12,349,879	$ 12,827,935	$ 13,588,123	$ 13,466,517.00	$ (121,606)
11	Certificated Pupil Support Salaries ~ 12xx	$ 1,348,269	$ 1,476,201	$ 1,588,462	$ 1,564,956.00	$ (23,506)
12	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	$ 1,745,237	$ 1,765,272	$ 1,692,698	$ 1,652,644.00	$ (40,054)
13	Instructional Aides Salaries ~ 21xx	$ 9,124,354	$ 9,351,702	$ 10,717,595	$ 10,889,776.00	$ 172,181
14	Classified Support Salaries - M/O ~ 22xx	$ 223,512	$ 208,213	$ 241,401	$ 234,863.00	$ (6,538)
15	Supv & Admin Salaries ~ 23xx	$ 31,188	$ 31,188	$ 33,161	$ 33,161.00	$ -
16	Clerical & Office Salaries ~ 24xx	$ 724,880	$ 780,819	$ 817,315	$ 794,691.00	$ (22,624)
17	Other Classified Salaries - LVN's ~ 29xx	$ 3,331,846	$ 3,418,245	$ 3,519,593	$ 3,420,862.00	$ (98,731)
18	Employee Benefits ~ 3xxx	$ 12,805,772	$ 13,030,500	$ 13,366,268	$ 13,334,230.00	$ (32,038)
19	Materials & Supplies ~ 4xxx	$ 387,069	$ 455,063	$ 431,813	$ 591,913.00	$ 160,100
20	Travel & Conference ~52xx	$ 215,253	$ 218,312	$ 224,827	$ 238,404.00	$ 13,577
21	Dues & Memberships ~ 53xx	$ 11,030	$ 12,397	$ 11,897	$ 11,897.00	$ -
22	Insurance ~ 54xx	$ 142,453	$ 145,336	$ 153,184	$ 153,184.00	$ -
23	Operations & Housekeeping Services ~ 55xx	$ 283,989	$ 283,990	$ 283,990	$ 286,990.00	$ 3,000
24	Rentals, Leases & Repair ~ 56xx	$ 1,189,345	$ 1,184,503	$ 1,185,583	$ 1,185,763.00	$ 180
25	Direct Costs for Inter-Program Services ~ 57xx	$ 95,000	$ 148,211	$ 148,211	$ 148,211.00	$ -
26	Other Services & Operating Expenses ~ 58xx	$ 2,514,515	$ 2,516,405	$ 2,586,604	$ 3,040,919.00	$ 454,315
27	Subagreements for Services ~ 51xx	$ 1,783,500	$ 2,033,500	$ 2,033,500	$ 2,143,500.00	$ 110,000
28	EIBT Contracts ~ 51xx	$ 500,000	$ 250,000	$ 250,000	$ 140,000.00	$ (110,000)
29	Communications ~ 59xx	$ 117,365	$ 118,858	$ 118,308	$ 118,558.00	$ 250
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	$ 4,874,699.00	$ 35,990
36	Debt Service ~ 74xx	$ 109,742	$ 121,679	$ 121,679	$ 111,897.00	$ (9,782)
37	**Total Estimated Special Ed County Program Expenditures**	**$ 53,493,074**	**$ 54,948,072**	**$ 57,952,921**	**$ 58,437,635.00**	**$ 484,714**
38	**Total Estimated Unfunded Special Ed County Program Costs**	**$ 38,050,330**	**$ 36,839,304**	**$ 39,534,968**	**$ 38,683,597.00**	**$ (851,371)**
39	**Funding Factor**	**0.3423636424**	**0.3753458471**	**0.3306688681**	**0.3876316157**	**0.05696**

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	Col N 2024-25	Col O 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 $887.40 X 1.07% COLA for the 2024-25 rate**	**Percentage of Total AB602 Funding Generated by LEA**	**Total Cost Share of the County Special Education Program based on Usage**	**AB602 Revenue Generated by Students Enrolled in County Program**	**24-25 LCFF Revenue Generated by Students Enrolled in County Program**	**Federal Local Assistance Revneue for Students Enrolled in County Program based on 23-24 Calc**	**Contribution Excess AB 602 Revenue from One.Charter and Community Allocated back to Districts**	**Contribution Out of Home Care**		**Net Remaining Cost after County AB602, Excess AB602, LCFF and Local Assistance Revenues Applied**	**Balance To(From) District**
		Average of 9/10/24 & 1/10/25 Data	**Average of 9/10/24 & 1/10/25 Data**	**COD Projected Average**	*$ 896.90*		Col C Dist. Rate * Col F total costs	Col H rate per ADA * Col B	Individual LCFF calcs per district as of 1st Interim	Col J Total projected revenue * Col C	67,648.65	Districts Proportionate share of ADA * Contribution	Districts Proportionate share of ADA * Contribution	Col F- H - I - J - K - L	**Col D - N**
					$ 64,691,081.00		$ 58,454,443.00	*$ 700,460*		*$ 1,040,388*	*$ 1,352,697.00*	$ 1,000,000	$ 2,419,051		
								$ 765.53005							
1.	Banta	7	46	**5.41%**	$ 3,023,026.00	**4.67%**	$ 3,162,385.00	$ 34,832.00	$ 418,393.00	$ 56,285.00	$ 67,397.00	$ 49,824.00	$ 120,527.00	$ 2,415,127.00	**$ 607,899.00**
2.	Escalon	2	33	**3.60%**	$ 2,633,296.00	**4.07%**	$ 2,104,360.00	$ 25,262.00	$ 365,025.00	$ 37,454.00	$ 58,708.00	$ 43,401.00	$ 104,989.00	$ 1,469,521.00	**$ 1,163,775.00**
3.	Jefferson	4	53	**5.87%**	$ 2,692,420.00	**4.16%**	$ 3,431,276.00	$ 40,573.00	$ 613,551.00	$ 61,071.00	$ 60,026.00	$ 44,375.00	$ 107,346.00	$ 2,504,334.00	**$ 188,086.00**
4.	Lammersville	7	67	**7.52%**	$ 6,860,239.00	**10.60%**	$ 4,395,774.00	$ 50,908.00	$ 644,444.00	$ 78,237.00	$ 152,946.00	$ 113,067.00	$ 273,515.00	$ 3,082,657.00	**$ 3,777,582.00**
5.	Lincoln	1	129	**13.34%**	$ 7,352,260.00	**11.37%**	$ 7,797,823.00	$ 98,371.00	$ 2,212,213.00	$ 138,788.00	$ 163,915.00	$ 121,176.00	$ 293,132.00	$ 4,770,228.00	**$ 2,582,032.00**
6.	Linden	7	30	**3.76%**	$ 1,950,271.00	**3.01%**	$ 2,197,887.00	$ 22,966.00	$ 337,561.00	$ 39,119.00	$ 43,480.00	$ 32,143.00	$ 77,757.00	$ 1,644,861.00	**$ 305,410.00**
7.	Manteca	11	296	**31.51%**	$ 21,094,200.00	**32.61%**	$ 18,418,995.00	$ 226,214.00	$ 3,877,237.00	$ 327,826.00	$ 470,285.00	$ 347,664.00	$ 841,018.00	$ 12,328,751.00	**$ 8,765,449.00**
8.	New Jerusalem	-	3	**0.31%**	$ 18,943.00	**0.03%**	$ 181,209.00	$ 2,297.00	$ 37,739.00	$ 3,225.00	$ 422.00	$ 312.00	$ 755.00	$ 136,459.00	**$ (117,516.00)**
9.	Ripon	11	51	**6.28%**	$ 2,899,047.00	**4.48%**	$ 3,670,939.00	$ 38,659.00	$ 536,785.00	$ 65,336.00	$ 64,633.00	$ 47,781.00	$ 115,584.00	$ 2,802,161.00	**$ 96,886.00**
10.	Tracy	8	209	**22.30%**	$ 12,150,319.00	**18.78%**	$ 13,035,340.00	$ 159,613.00	$ 2,527,777.00	$ 232,007.00	$ 270,885.00	$ 200,257.00	$ 484,428.00	$ 9,160,373.00	**$ 2,989,946.00**
11.	Venture	-	1	**0.10%**	$ 1,627,720.00	**2.52%**	$ 58,455.00	$ 765.00		$ 1,040.00	$ -			$ 56,650.00	**$ 1,571,070.00**
12.	SJCOE/One.Charter	-	-	-	$ 2,389,340.00	**3.69%**	$ -	$ -		$ -	$ (1,352,697.00)	$ -		$ 1,352,697.00	**$ 1,036,643.00**
	Totals	**56**	**915**	**100.0%**	**$ 64,691,081.00**	**100.0%**	**$ 58,454,443.00**	**$ 700,460.00**	**$ 11,570,725.00**	**$ 1,040,388.00**	**$ -**	**$ 1,000,000.00**	**$ 2,419,051.00**	**$ 41,723,819.00**	**$ 22,967,262.00**

- 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). 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 $765.53 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 as of 1st Interim. 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.

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
			0.3876316157
		72,908.46	*$ 22,967,262*
1.	Banta	3,370.53	$ 607,899
2.	Escalon	2,936.00	$ 1,163,775
3.	Jefferson	3,001.92	$ 188,086
4.	Lammersville	7,648.84	$ 3,777,582
5.	Lincoln	8,197.42	$ 2,582,032
6.	Linden	2,174.46	$ 305,410
7.	Manteca	23,519.03	$ 8,765,449
8.	New Jerusalem	21.12	$ (117,516)
9.	Ripon	3,232.30	$ 96,886
10.	Tracy	13,547.03	$ 2,989,946
11.	Venture	1,814.83	$ 1,571,070
12.	SJCOE/One.Charter	2,664.00	$ 1,036,643
13.	**Subtotal LEAs**	**72,127.48**	**$ 22,967,262**
14.	SJCOE-Special Ed County Program	780.98	**$ 36,264,546**
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		$ 18,421
22.	**Totals**	**72,908.46**	**$59,274,763**

23.	State Funding Exhibit	72,908.46	$ 59,274,763
24.	Difference	-	$0

SELPA ADA Information

	Jun 2020	June 2021	June 2022	June 2023	June 2023	Feb-24				
	2017-18 R3 Cert ADA Certified	2018-19 R3 CERT ADA Certified	2019-20 R3 CERT ADA Certified	2020-21 R3 CERT ADA* Estimated	2021-22 R-1 Cert June 2023 AB602 ADA** Estimated	2022-23 Annual Cert Feb 2024 ADA Estimated	2022-23 Funded ADA ADA Estimated	2023-24 Annual Accrual Aug 2024 AB602 ADA Estimated	2024-25 Second Interim AB602 ADA** Estimated	2024-25 Funded ADA ADA** 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	2,575.00	
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	2,936.00	2,936.00
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	3,001.92	3,001.92
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	7,648.84	7,648.84
Lincoln	8,609.71	8,468.71	8,433.92	8,434.19	7,699.04	7,618.79		7,773.28	7,721.34	
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	8,145.64	8,197.42
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	2,174.46	2,174.46
Manteca	22,417.59	22,390.39	22,567.99	22,687.52	21,396.33	22,640.95		23,310.44	23,519.03	
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	23,519.03	23,519.03
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	3,232.30	3,232.30
Tracy Unified	14,216.98	13,974.39	13,879.32	13,879.32	12,663.99	12,576.15		12,525.88	13,245.77	
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	13,547.03	13,547.03
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	2,664.00	
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	1,814.83	
SJCOE Total				4,769.31	4,157.65	4,774.56	4,769.31	5,069.73	5,259.81	5,259.81
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	72,849.06	72,908.46
SELPA ADA Growth/Decline	973.94	(402.20)	542.65	(1,191.63)	(3,217.79)	2,955.68		1,629.77	1,986.32	2,011.04
Growth/Decline %	1.41%	-0.58%	0.78%	-1.70%	-4.68%	4.51%		2.35%	2.80%	2.84%

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

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS
SELPA: San Joaquin COE

		2024-25 Second Interim AB602	2024-25 1st Interim AB602	Difference
ADA and STATEWIDE TARGET and COLA RATES				
SELPA Total ADA	A-1	72,908.46	72,731.52	176.94
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	72,908.46	72,731.52	176.94
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	$ 65,391,541.00	65,232,844.00	$ 158,697.00
Base Proration Factor	C-2	$ 1.0000	1.0000	0.000
Adjusted Total Base Funding (C2 * C3)	C-3	$ 65,391,541.00	65,232,844.00	$ 158,697.00
FUNDING ENTITLEMENT				
Funding Entitlement (D1)	D-1	$ $ 65,391,541.00	$ 65,232,844.00	$ 158,697.00
Local Special Education Property Taxes [EC 2572]	D-2	$ $ 6,116,778.00	$ 6,116,778.00	$ -
Applicable Excess ERAF	D-3	$ 0.00	0.00	$ -
Total Deductions (D-2 + D-3)	D-4	$ $ 6,116,778.00	$ 6,116,778.00	$ -
Net Funding Entitlement (D-1 - D-4)	D-5	$ $ 59,274,763.00	$ 59,116,066.00	$ 158,697.00
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	-
OUT-OF-HOME CARE [EC 56836.165]				
Out-of-Home Care Apportionment	G-1	$ 1,550,682.00	1,550,682.00	-
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	$		

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS
SELPA: San Joaquin COE

			2024-25 Second Interim AB602	2024-25 1st Interim AB602	Difference
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	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	$	59,274,763.00	59,116,066.00	158,697.00
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	1,550,682	-
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	$	63,421,770.00	63,263,073.00	158,697.00
State Infant Funding		$	313,293.00	300,519.00	12,774.00
State Apportionment Total with Infant		$	63,735,063.00	63,563,592.00	171,471.00
Add back in Property Taxes		$	6,116,778.00	6,116,778.00	-
Grand Total		$	69,851,841.00	69,680,370.00	171,471.00
Items outside of AB602 State Calc being allocating separately from State Funding					
Staff Development Grant (Old Res. 6535)		$	24,534.00	24,534.00	-

2024-25 SJCOE Special Education County Program

Estimated Revenues by Funding Source

Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	Second Interim AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	$ 13,466,517.00
R2	County Taxes - Special Education	$ 6,116,778.00	E2	Certificated Pupil Support Salaries ~ 12xx	$ 1,564,956.00
R3	Federal Local Assistance Grant	$ 1,040,388.00	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	$ 1,652,644.00
R4	District's LCFF Transfer	$ 11,610,783.00	E4	Instructional Aides Salaries ~ 21xx	$ 10,889,776.00
R5	Mental Health & District Rentals/SDC	$ 29,595.00	E5	Classified Support Salaries - M/O ~ 22xx	$ 234,863.00
R6	Food Service	$ 175,987.00	E6	Supv & Admin Salaries ~ 23xx	$ 33,161.00
R7	SDC Infant (Form I-50 Funding)	$ 313,293.00	E7	Clerical & Office Salaries ~ 24xx	$ 794,691.00
R8	Transfers Out	$ (532,786.00)	E8	Other Classified Salaries - LVN's ~ 29xx	$ 3,420,862.00
R9	Out of Home Care Contribution	$ 1,000,000.00	E9	Employee Benefits ~ 3xxx	$ 13,334,230.00
R10	Off Salary Schedule and Instruction Support Contribution	$ 2,419,051.00	E10	Materials & Supplies ~ 4xxx	$ 591,913.00
R11			E11	Mileage, Travel & Conference ~52xx	$ 238,404.00
R12			E12	Dues & Memberships ~ 53xx	$ 11,897.00
R13			E13	Insurance ~ 54xx	$ 153,184.00
R14			E14	Operations & Housekeeping Services ~ 55xx	$ 286,990.00
R15			E15	Rentals, Leases & Repair ~ 56xx	$ 1,185,763.00
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	$ 148,211.00
R17			E17	Other Services & Operating Expenses ~ 58xx	$ 3,040,919.00
R18			E18	Sub-agreements for Services ~ 51xx	$ 2,143,500.00
R19			E19	EIBT Contracts ~ 51xx	$ 140,000.00
R20			E20	Communications ~ 59xx	$ 118,558.00
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	$ 4,874,699.00
R27			E27	Debt Service ~ 74xx	$ 111,897.00
R28	**Total Estimated Program Revenues**	**$ 22,173,089.00**	E28	**Total Estimated Expenditures**	**$ 58,437,635.00**
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					**$ (36,264,546.00)**

Description	Second Interim AB602
Total Estimated Revenues	**$ 22,173,089**
Less Total Estimated Expenditures	**$ (58,437,635)**
Estimated Unfunded Cost - County Special Education Program	**$ (36,264,546)**
Revenues Added to Cover County Program Unfunded Costs:	
Revenue from Special Ed County Program Reserves	**$ -**
SELPA Revenues to Fund Special Ed County Program	**$ 36,264,546**
Total Revenues to Cover Special Ed County Program	**$ 36,264,546**

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.	***Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)***								
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	$ 18,421.00
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**	**$ 592,747.62**
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	$ 59,274,763
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**	**$ -**	**$ -**	**$ -**

New

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 First Interim	TCSJ Second Interim	TCSJ Projected Budget	TCSJ Projected Budget
1	**Beginning Balance July 1st**		**$ 4,731,165.47**	**$ 4,731,165.47**	**$ 4,100,523.47**	**$ 3,460,591.60**
2	Total Revenue		$ 9,539,516.00	$ 9,520,974.00	$ 9,401,603.00	$ 9,264,178.00
3	TCSJ Expenses		$ 10,213,959.00	$ 10,151,616.00	$ 10,041,535.00	$ 9,931,570.00
4	Surplus/Deficit		$ (674,443.00)	$ (630,642.00)	$ (639,932.00)	$ (667,392.00)
5	**Ending Balance**		**$ 4,056,722.47**	**$ 4,100,523.47**	**$ 3,460,591.60**	**$ 2,793,199.60**
6	*Teach Out Plan / Reserve*		*$ 1,802,067.00*	*$ 1,802,067.00*	*$ 2,037,549.00*	*$ 2,037,549.00*
7	Adjusted Ending Balance		$ 2,254,655.47	$ 2,298,456.47	$ 1,423,042.47	$ 755,650.60
8	**Total Ending Balance with Teach Out Reserve June 30th**		**$ 4,056,722.47**	**$ 4,100,523.47**	**$ 3,460,591.60**	**$ 2,793,200.14**
9	**Detail Object Codes**					
10	**Beginning Balance**		**$ 4,731,165.47**	**$ 4,731,165.47**	**$ 4,100,523.47**	**$ 3,460,591.60**
11	8590	State Revenue				
12	8980	SJCOE Contribution	$ 2,234,135.00	$ 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	$ 134,543.00	$ 134,543.00	$ 134,543.00
15	8689	Residency 2023-2026-5980	$ 466,207.00	$ 466,207.00	$ 233,104.00	
16	8689	Residency 2022-2026-5982	$ 41,941.00	$ 41,941.00		
17	8689	Residency Capacity Grant 2023-2026 5976	$ 166,667.00	$ 166,667.00	$ 83,333.00	
18	**Total Revenue**		**$ 9,539,516.00**	**$ 9,520,974.00**	**$ 9,401,603.00**	**$ 9,264,178.00**
19	1101/1105	Teacher/Extra/Subs	$ 726,074.00	$ 726,074.00	$ 747,684.00	$ 750,140.00
20	1300	Cert Perm	$ 2,035,982.00	$ 1,994,682.00	$ 2,062,352.00	$ 2,096,741.00
21	1311	Cert Temp	$ 372,470.00	$ 372,470.00	$ 372,470.00	$ 372,470.00
22	**Total 1xxx**		**$ 3,134,526.00**	**$ 3,093,226.00**	**$ 3,182,506.00**	**$ 3,219,351.00**
23	2206	Class Supp/OT	$ -	$ -	$ -	$ -
24	2300	Class Supv Perm	$ 211,485.00	$ 211,485.00	$ 213,829.00	$ 216,238.00
25	2316	Class Supv OT	$ -	$ -	$ -	$ -
26	2400	Class Perm	$ 1,006,426.00	$ 1,006,426.00	$ 1,033,834.00	$ 1,055,482.00
27	2405/2406	Class Temp/OT	$ 52,000.00	$ 69,000.00	$ 69,000.00	$ 69,000.00
28	2900	Other Class Perm	$ -	$ -	$ -	$ -
29	2906	Other Class OT/Temp	$ 1,484,615.00	$ 1,484,615.00	$ 1,474,890.00	$ 1,474,890.00
30	2930	Student Workers	$ -	$ -	$ -	$ -
31	**Total 2xxx**		**$ 2,754,526.00**	**$ 2,771,526.00**	**$ 2,791,553.00**	**$ 2,815,610.00**
32	3000	Benefits	$ 1,705,429.00	$ 1,691,589.00	$ 1,721,673.00	$ 1,758,081.00
33	**Total 3xxx**		**$ 1,705,429.00**	**$ 1,691,589.00**	**$ 1,721,673.00**	**$ 1,758,081.00**
34	4200	Books	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
35	4310	Materials	$ 65,700.00	$ 63,932.00	$ 63,417.00	$ 62,496.00
36	4400	Non Cap Equip	$ 30,000.00	$ 14,237.00	$ 14,237.00	$ 14,237.00
37	**Total 4xxx**		**$ 105,700.00**	**$ 83,169.00**	**$ 82,654.00**	**$ 81,733.00**
38	5200	Travel & Conference	$ 153,133.00	$ 115,185.00	$ 115,185.00	$ 115,185.00
39	5300	Dues & Membership.	$ 46,623.00	$ 40,123.00	$ 40,845.00	$ 41,580.00
40	5400	Insurance/Property & Liability	$ 17,751.00	$ 17,666.00	$ 17,666.00	$ 17,666.00
41	5600	Rent/Bldgs. & Repairs	$ 8,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
42	5620	SJCOE Rent Only	$ 566,137.00	$ 566,137.00	$ 566,137.00	$ 566,137.00
43	5710	Direct Cost for Interfund Serv.	$ 147,838.00	$ 147,838.00	$ 148,734.00	$ 149,117.00
44	5800	Contract Services	$ 629,640.00	$ 684,441.00	$ 476,825.00	$ 269,935.00
45	5900	Postage/Cell/Internet	$ 15,000.00	$ 14,500.00	$ 14,500.00	$ 14,500.00
46	**Total 5xxx**		**$ 1,584,622.00**	**$ 1,588,390.00**	**$ 1,382,392.00**	**$ 1,176,620.00**
47	6200	Building Improvements	$ -	$ -	$ -	$ -
48	6400	Equipment	$ -	$ -	$ -	$ -
49	**Total 6xxx**		**$ -**	**$ -**	**$ -**	**$ -**
50	7310	Indirect	$ 867,381.00	$ 861,941.00	$ 845,982.00	$ 845,400.00
51	743x	Debt Service	$ 61,775.00	$ 61,775.00	$ 34,775.00	$ 34,775.00
52	**Total 7xxx**		**$ 929,156.00**	**$ 923,716.00**	**$ 880,757.00**	**$ 880,175.00**
53	**Total Expenses**		**$ 10,213,959.00**	**$ 10,151,616.00**	**$ 10,041,535.00**	**$ 9,931,570.00**
54	Total Surplus/Deficit		$ (674,443.00)	$ (630,642.00)	$ (639,932.00)	$ (667,392.00)
55	**Ending Balance**		**$ 4,056,722.47**	**$ 4,100,523.47**	**$ 3,460,591.47**	**$ 2,793,199.60**
56	*Teach Out Plan / Reserve*		*$ 2,037,549.00*	*$ 2,037,549.00*	*$ 2,037,549.00*	*$ 2,037,549.00*
57	*2% Economic Uncertainty Reserve*		*$ 204,279.00*	*$ 203,032.00*	*$ 200,831.00*	*$ 198,631.00*
58	*Amount Above (Below) Target*		*$ 1,814,894.47*	*$ 1,859,942.47*	*$ 1,222,211.47*	*$ 557,019.60*
59	**Total Ending Balance with Teach Out Reserve June 30th**		**$ 4,056,722.47**	**$ 4,100,523.47**	**$ 3,460,591.60**	**$ 2,793,200.14**

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 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Santa Barbara County Office of Education	$1,500,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-03643
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Monterey County Office of Education	$1,500,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-03645
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Monterey County Office of Education	$350,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-03646
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	West Ed	$500,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-03651
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Fourm Education Corp.	$230,647.50	9/3/2024	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-03664
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	SDS Education Consultants, Inc.	$110,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-03682
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Associated General Contractors San Diego JAC	$597,975.00	10/14/2024	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-03702
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Napa & Solano Counties Plumbers & Steamfitters JATC	$111,052.50	10/7/2024	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-03705
Fund 01 01-0000-4205	College & Career Readiness (Unrestricted)	TNN Corp	$136,680.00	10/14/2024	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-03707
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Michaels Transportation Service Inc.	$40,200.00	10/14/2024	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-03724
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Butte County Office of Education	$83,328.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03740
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Madera County Superintendent of Schools	$83,536.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03741
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Merced County Office of Education	$86,656.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03742

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 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Santa Clara County Office of Education	$109,744.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03762
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Santa Cruz County Office of Education	$84,576.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03763
Fund 01 01-9010-7161	STEM (Restricted)	The Exploratorium	$200,693.00	7/1/2024	Katie Wipfli	Consultant shall develop in collaboration with CAL- MSCS and host the California Science leadership academy professional learning during the 2024/25 FY	PO25-03772
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Modoc County Office of Education	$80,139.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03774
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Napa County Office of Education	$82,288.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03775
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Tuolumne County Superintendent of Schools	$80,693.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03776
Fund 09 09-7435-3882	Venture (Restricted)	Epoch Education Inc.	$115,000.00	10/29/2024	Joni Hellstrom	Consultant shall provide 4 on site days and 5 1-hour virtual session on Equity Skill Building Series during the 2024/25 FY	PO25-03777
Fund 01 01-9010-7161	STEM (Restricted)	California Science Teachers Association	$60,000.00	10/1/2024	Katie Wipfli	Consultant shall provide a partnership for the CALMSCS Science CoP and keynote speaker during the 2024/25 FY	PO25-03811
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Castelos Apprenticeship Academy	$48,240.00	11/6/2024	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-03900
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Stanislaus County Office of Education	$92,411.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03904
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Siskiyou County Office of Education	$80,693.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03938
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Kings County Office of Education	$83,397.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03939
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Imperial County Office of Education	$84,160.00	10/1/2024	Katie Wipfli	Consultant shall plan and facilitate sessions for the CALMSCS fall CoP and CASE conference during the 2024/25 FY	PO25-03940

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 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Mariposa County Office of Education	$80,208.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03956
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Shasta County Office of Education	$83,051.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-03957
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Contra Costa County Office of Education	$99,968.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04010
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Los Angeles County Office of Education	$241,893.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04023
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Kern County Superintendent of Schools	$102,395.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04033
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Glenn County Office of Education	$80,693.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04034
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Riverside County Office of Education	$128,256.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04035
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Lassen County Office of Education	$80,416.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04036
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Bernardino County Superintendent of Schools	$125,829.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04045
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	US Regents of California LA	$125,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-04076
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	UC Regents of California LA	$125,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-04077
Fund 12 12-9010-7798	Business (Restricted)	Michael Woo	$55,000.00	11/18/2024	Rachele Tyler	Contracted services to provide financial forensic services during the 2024/25 FY	PO25-04079
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Calaveras County Office of Education	$80,555.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04082

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 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Inyo County Superintendent of Schools	$80,485.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04089
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Diego County Superintendent of Schools	$136,853.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04091
Fund 01 01-9010-7161	STEM (Restricted)	Anna Barbarinde	$35,000.00	10/1/2024	Katie Wipfli	Consultant shall prepare, present and over see the CA Administrator science support network for the CAL MSCS during the 2024/25 FY	PO25-04148
Fund 01 01-0000-4205	College and Career Readiness (Unrestricted)	Cosmebar	$25,627.50	10/7/2024	Katie Wipfli	Contracted services to provide a program of related and supplemental instruction for State of California registered apprentices during the 2024/25 FY	PO25-04177
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Regents of the University of California Riverside	$125,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-04185
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Santa Barbara County Office of Education	$87,765.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04188
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	SDS Education Consultants, Inc.	$110,000.00	7/1/2024	Katie Wipfli	Contracted services to provide the facilitation and implementation of the Cal math science computer science partnership during the 2024/25 FY	PO25-04194
Fund 12 *12-5210-6961 *(5100)	Head Start (Restricted)	Lodi Unified School District	$227,413.16	12/6/2024	Connor Sloan	Contracted services to provide funding for the purchase and installation of the Sutherland building and playground as per the office of Head Start during the 2024/25 FY	PO25-04199
Fund 01 01-9010-6264	GVCC (Restricted)	Sonora Area Foundation	$28,875.00	12/5/2024	Nick Mueller	Contracted services to provide local oversight of training for the Tuolumne Community Collaborative workforce program during the 2024/25 FY	PO25-04283
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Del Norte County Office of Education	$160,970.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04431
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Sonoma County Office of Education	$175,114.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04432
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Sierra County Office of Education	$160,138.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04437

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 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Mono County Office of Education	$80,208.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04444
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Colusa County Office of Education	$80,555.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04445
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Humboldt County Office of Education	$82,011.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04446
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Tulare County Office of Education	$91,787.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04450
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Plumas County Office of Education	$80,208.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04453
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Sacramento County Office of Education	$107,872.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04458
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Sutter County Superintendent of Schools	$82,635.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04486
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Lake County Office of Education	$81,040.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04487
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Francisco Unified School District	$86,795.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04490
Fund 01 01-7810-6053	STEM (Restricted)	Monterey County Office of Education	$49,000.00	7/1/2024	Katie Wipfli	Contracted services to develop and maintain the CALMSCS website during the 2024/25 FY	PO25-04553
Fund 01 01-9010-7161 *01-9010-7161 *(5100)	STEM (Restricted)	The Regents of the University of California	$28,000.00	7/1/2024	Katie Wipfli	Contracted services to ensure that each California educator experiences the professional learning and support to provide high quality mathematics, science, and computer science education to all California students during the 2024/25 FY	PO25-04686

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 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Nevada County Superintendent of Schools	$81,248.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04690
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	San Mateo County Office of Education	$90,469.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04692
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Marin County Office of Education	$167,488.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04732
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Solano County Office of Education	$87,003.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04734
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Trinity County Office of Education	$80,139.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04735
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Ventura County Office of Education	$95,392.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04736
Fund 09 09-7435-3882	STEM (Restricted)	Unbounded Learning Inc.	$65,000.00	1/14/2025	Joni Hellstrom	Contracted services to provide professional development, classroom observation and written report on data, trends and recommendations during the 2024/25 FY	PO25-04756
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Fresno County Superintendent of Schools	$103,365.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04832
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	Tehama County Office of Education	$81,248.00	7/1/2024	Katie Wipfli	Contracted services to provide 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	PO25-04833
Fund 01 01-9010-6312 *01-9010-6312 *(5100)	Comp Health (Restricted)	New Hope School District	$125,000.00	7/1/2024	Sheri Coburn	Contracted services to facilitate the CYBHI capacity grant during the 2024/25 FY	PO25-04875
Fund 01 01-9010-6312 *01-9010-6312 *(5100)	Comp Health (Restricted)	Oak View Union Elementary School District	$125,000.00	7/1/2024	Sheri Coburn	Contracted services to facilitate the CYBHI capacity grant during the 2024/25 FY	PO25-04876

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 01-9010-6312 *01-9010-6312 *(5100)	Comp Health (Restricted)	Ripon Unified School District	$125,000.00	7/1/2024	Sheri Coburn	Contracted services to facilitate the CYBHI capacity grant during the 2024/25 FY	PO25-04877
Fund 01 01-9010-6312 *01-9010-6312 *(5100)	Comp Health (Restricted)	Stockton Unified School District	$1,590,185.00	7/1/2024	Sheri Coburn	Contracted services to facilitate the CYBHI capacity grant during the 2024/25 FY	PO25-04878
Fund 01 *01-6500-1019 *(5100)	Special Education (Restricted)	The Gift of Speech	$58,800.00	1/25/2025	Rowena Fairbanks	Contracted services to provide language and speech services during the 2024/25 FY	PO25-04886
Fund 01 01-3060-6088 *01-3061-6088 *01-3060-6088 *(5100)	Migrant Education (Restricted)	Manteca Unified School District	$197,190.00	7/1/2024	Manual Nunez	Contracted services to provide educational services for migrant children during the 2024/25 FY	PO25-04892
Fund 01 01-7810-6053 *01-7810-6053 *(5100)	STEM (Restricted)	West Ed	$614,419.12	7/1/2024	Katie Wipfli	Contracted services to provide facilitation and implementation for the CAL math science computer science partnership to ensure that each CA educator experiences the professional learning and support during the 2024/25 FY	PO25-04901
Fund 01 01-3060-6088 *01-3060-6088 *01-3061-6088 *(5100)	Migrant Education (Restricted)	Lodi Unified School District	$220,000.00	7/1/2024	Manual Nunez	Contracted services to provide educational services for migrant children during the 2024/25 FY	PO25-04902
Fund 12 12-6105-7765 *12-6105-7765 *(5100)	Early Childhood (Restricted)	Kindercare Learning Centers	$520,884.00	1/13/2025	Connor Sloan	Contracted services for the purpose of conducting activities of the California State Preschool program during the 2024/25 FY	PO25-04968
Fund 01 01-6332-6409	COSP (Restricted)	Demetris Washington	$50,000.00	1/23/2025	Melanie Greene	Contracted services to create murals with student engagement during the 2024/25 FY	PO25-04970

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	Justin Albano	$660.54 Daily	$712.63 Daily	Rowena Fairbanks	Position changed from Director I Position in Special Education to Director II Position in Special Education. Increase of $14,382.16.	77988
01-6520-2900-2200	Restricted	Melissa Laney	$218.64 Daily	$232.37 Daily	Zachary Franceschetti	Position changed from Instructional Assistant Position in Special Education to Job Developer/ Job Coach Position in Special Education. Increase of $10,397.27.	78371
01-6500-1300-1610	Restricted	Brett Lewis	$660.54 Daily	$712.63 Daily	Justin Albano	Position changed from Director I Position in Special Education to Director II Position in Special Education. Increase of $14,382.16 .	39506
12-5210-2300-6956 12-5211-2300-6959 12-6127-2300-6204 12-6057-2300-7772 12-5035-2300-6165 12-6102-2300-7774	Restricted	Michelle Leyva	$188.72 Daily	$305.86 Daily	Christopher Vaughns	Position changed from Staff Secretary Position in Head Start San Joaquin to Project Liaison II Position in Head Start San Joaquin. Increase of $26,720.44 .	77077
01-0000-2300-5026 01-9010-2300-5025	Both	Michelle Pham	$579.89 Daily	$622.22 Daily	John Arguelles	Position changed from Coordinator IV Position in CodeStack to Director II Position in CodeStack. Increase of $13,028.92 .	79421
09-0240-2300-8100	Unrestricted	Renee Villarreal	$309.88 Daily	$451.89 Daily	Nou Hendricks	Position changed from Student Services Supervisor Position in Alternative Education to Program Manager III Position in Alternative Education. Increase of $28,383.56.	77307
01-6500-1300-1610	Restricted	Danielle McPherson	$564.38 Daily	$592.62 Daily	Rowena Fairbanks	Position changed from Coordinator IV Position in Special Education to Director I Position in Special Education. Increase of $14,058.48.	77988
01-0724-2300-1650 01-0000-2300-5300	Both	Christopher Turcotte	$224.40 Daily	$371.79 Daily	Gloria Giannosa	Position changed from Attendance Technician Position in Special Education to Project Leader II Position in Special Education. Increase of $34,267.96.	80265
01-0000-1300-6845	Unrestricted	Debbie Williams	$586.29 Daily	$586.29 Daily	Satinder Singh	Position Coordinator II in Mathematics/Math Matters changed from 210 days to 224 days. Increase of $10,623.46.	84096

Surplus Under $25,000

Item Description	Quantity	Date of Disposal
Dell Chromebook (3180)	50	12/5/2024
Dell Chormebook (P22T)	36	12/5/2024
Kajeet Hotspot	124	12/5/2024
Dell Mobile Computing Cart	1	12/5/2024
Apple iMac Mini	2	12/5/2024
Dell Desktop Optiplez	1	12/5/2024
AVerVision F50	6	12/5/2024
Avervision F50HD	2	12/5/2024
Apple MacBook	1	12/5/2024
Apple MacBook Pro	4	12/5/2024
Dell Monitor	18	12/5/2024
Panasonic	2	12/5/2024
Epson Picture Mate	1	12/5/2024
HP JPC 400	1	12/5/2024
HP LJ4200tn Printer	1	12/5/2024
HP LJ2035n	1	12/5/2024
HPLJ P2055dn	12	12/5/2024
HP LJP MFP Printer	2	12/5/2024
Kodak Instant Dock Printer	1	12/5/2024
MakerBot Replicator Printer	1	12/5/2024
Epson LCD Projector	4	12/5/2024
Epson LCD Projector S6	17	12/5/2024
Promethean	2	12/5/2024
HP Scanjet Scanner	3	12/5/2024
Apple iPad	106	12/5/2024
Polycom Webcam	2	12/5/2024
Dell Chromebook (5190)	9	12/5/2024
Dell Chromebook (CB1C13)	26	12/5/2024
Apple iMac	35	12/5/2024
Apple Macbook Pro	3	12/5/2024
Dell Latitude Laptop	4	12/5/2024
HP LJP M452	6	12/5/2024
HP LJP M454	3	12/5/2024
HP Photosmart 5520 Printer	1	12/5/2024
3M Visual System Division Projector	1	12/5/2024
Pioneer Tablet	1	12/5/2024

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

2024-25 Second 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 March 19, 2025, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____ Date: March 19, 2025

President, Board of Education

Signed: _____ Date: March 19, 2025

County Superintendent

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

2024-25 Second 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 First Interim Totals	Second 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):		899.00 ADA	899.00 ADA	899.00 ADA
Estimated P-2 ADA:		924.41 ADA	924.41 ADA	924.41 ADA
Total Change from Prior Period		$ 1,091,841	$ 1,222,979	$ 1,924,249
Adjusted Budget Amount	$ 46,310,912	$ 47,402,753	$ 48,625,732	$ 50,549,981
Please describe reason(s) for changes:		Increase in ADA and UPP %	COLA Increase in UPP %	COLA Increase in 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:		$ 597,350	$	$
Total Change from Prior Period		$ 597,350	$ -	$ -
Adjusted Budget Amount	$ 11,737,213	$ 12,334,563	$ 12,334,563	$ 12,334,563
Please describe reason(s) for changes:		$594,287 Increase in Apprenticeship $3,063 Increase in Lottery	N/A	N/A

	2024-25 First Interim Totals	Second Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$ 685,834	$	$
Total Change from Prior Period		$ 685,834	$ -	$ -
Adjusted Budget Amount	$ 35,329,816	$ 36,015,650	$ 36,015,650	$ 36,015,650
Please describe reason(s) for changes:		$321,597 Increase in Interest	N/A	N/A
		$15,234 Increase in IT Admin and Security Support		
		$362,636 Increase in Community Schools		
		($13,633) Decrease in Misc. Revenues		
Transfers In/Sources (8900-8979):				
Other One time $ included in:		$ 77,643	$ (1,822,139)	$
Plus(Minus) Other $ changes:		$	$	$
Total Change from Prior Period		$ 77,643	$ (1,822,139)	$ -
Adjusted Budget Amount	$ 1,744,496	$ 1,822,139	$ -	$ -
Please describe reason(s) for changes:		($79,201) Decrease in Property Leases - GASB 87	($1,822,139) Subscription & Property Leases one-time	N/A
		$156,844 Increase in Subscriptions - GASB 96		

	2024-25 First Interim Totals	Second Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES Cont.:				
Contributions (8980-8999):				
(Incr.)Decr. for Sp. Ed. :		$	$	$
(Incr.)Decr. for On-going Major Maint (RRM). :		$ (64,988)	$ (100,083)	$ (72,577)
Other One time $ included in:		$ (2,419,051)	$ 3,619,051	$
Plus(Minus) Other $ changes:		$ 9,610	$ (140,764)	$ (135,665)
Total Change from Prior Period		$ (2,474,429)	$ 3,378,204	$ (208,242)
Adjusted Budget Amount	$ (9,614,864)	$ (12,089,293)	$ (8,711,089)	$ (8,919,331)
Please describe reason(s) for changes:		($2,419,051) Decrease in Program Implementation one-time	($100,083) Decrease in RRM 3%	($72,577) Decrease in RRM 3%
		($442) Decrease in Teacher's College Economic Uncertainties	$2,771 Increase in MAA	($45,576) Decrease in Teacher's College
		($64,988) Decrease in Routine Repair & Maintenance	($44,683) Decrease in Teacher's College	($79,251) Decrease in COSP Print Shop, Food Services,
		$10,052 Increase in Misc. Educational Services	($72,046) Decrease in COSP Print Shop, Food Services,	& Special Ed
			& Special Ed	($43,653) Decrease in Student Events/Artists in Schools
			($39,684) Decrease in Student Events/Artists in Schools	$32,814 Increase in Special Ed Deferred Maintenance
			$29,831 Increase in Special Ed Deferred Maintenance	$1 Increase in Teacher's College Economic
			$1,200,000 Backout CodeStack prior year one-time	Uncertainties
			($16,953) Decrease in Teacher's College Economic	
			Uncertainties	
			$2,419,051 Backout Special Education prior year one-time	
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		$ (2,396,786)	$ 1,556,065	$ (208,242)
Adjusted Budget Amount	$ (7,870,368)	$ (10,267,154)	$ (8,711,089)	$ (8,919,331)
Total Revenues & Other Financing Sources	**$ 85,507,573**	**$ 85,485,812**	**$ 88,264,856**	**$ 89,980,863**

	2024-25 First Interim Totals	Second Interim (Unrestricted Only) 2024-25		Projected (Unrestricted Only) 2025-26		Projected (Unrestricted Only) 2026-27	
EXPENSES:							
Object 1XXX:		% Increase/(Decrease)		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$	2 %	$ 247,209	2 %	$ 240,814
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		1.0000 FTE	$ 47,866	FTE	$	FTE	$
One time $ included in:			$		$ (566,966)		$
Plus(Minus) Other $ changes:			$ (56,608)		$		$
Total Change from Prior Period			$ (8,742)		$ (319,757)		$ 240,814
Adjusted Budget Amount	$ 12,369,191		$ 12,360,449		$ 12,040,692		$ 12,281,506
Please describe reason(s) for changes:		$47,866 Increase New Position @ 1.0 FTE		2% Estimated Step and Column		2% Estimated Step and Column	
		$1,200 Increase in Temps/Subs		($566,966) Backout prior year Off-Schedule one-time			
		($57,808) Attrition and Budget Distribution Changes					
Object 2XXX:				% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$	2 %	$ 496,068	2 %	$ 481,042
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		2.0 FTE	$ 79,840	FTE	$	FTE	$
One time $ included in:			$		$ (1,247,382)		$
Plus(Minus) Other $ changes:			$ (258,544)		$		$
Total Change from Prior Period			$ (178,704)		$ (751,314)		$ 481,042
Adjusted Budget Amount	$ 24,982,107		$ 24,803,403		$ 24,052,089		$ 24,533,131
Please describe reason(s) for changes:		$79,840 Increase New Position @ 2.0 FTE		2% Estimated Step and Column		2% Estimated Step and Column	
		$132,490 Increase in Temps/Subs		($1,247,382) Backout prior year Off-Schedule one-time			
		($391,034) Decrease Attrition and Budget Distribution Changes					

	2024-25 First Interim Totals	Second Interim (Unrestricted Only) 2024-25		Projected (Unrestricted Only) 2025-26		Projected (Unrestricted Only) 2026-27	
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		%	$ -	%	$ 238,168	%	$ 236,680
Increase in Statutory due to Settlement		%	$ -	%	$	%	$
Incr./Decr. in Statutory due to rate changes		%	$	%	$ 78,782	%	$ 24,005
Incr./Decr. in Statutory due to +/- positions, other changes		%	$ (147,918)	%	$ (596,299)	%	$
Total $ Change in Statutory			$ (147,918)		$ (279,349)		$ 260,685
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$ -	%	$ -
Incr./Decr. in H & W due to CAP change		%	$	%	$ -	%	$ -
Incr./Decr. in H & W due to other		%	$	%	$ -	%	$ -
Incr./Decr. in H & W due to +/- positions		%	$ 22,227	%	$ -	%	$ -
Are you budgeting at the CAP ?		Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total $ Change in H & W			$ 22,227		$ -		$ -
Changes in Other Benefits:		%	$ -	%	$ -	%	$ -
Total $ Change in Benefits:			$ (125,691)		$ (279,349)		$ 260,685
One time benefit $ included above:			$ -		$ -		$ -
Total Change from Prior Period			$ (125,691)		$ (279,349)		$ 260,685
Adjusted Budget Amount	$ 16,852,200		$ 16,726,509		$ 16,447,160		$ 16,707,845
Please describe changes next page:							
		$ 62,009 New Positions		Estimated Step and Column		Estimated Step and Column	
		$ 31,060 Increase in Temps/Subs		Employer Rate Increase (PERS 27.05% to 27.40%)		Employer Rate Increase (PERS 27.40% to 27.50%)	
		($218,760) Attrition and Budget Distribution Change					
Object 4XXX:							
% Increase(Decrease) included in:		%	$	%	$	%	$
Flat $ Increase(Decrease) included in:			$ 195,354		$ 346,377		$ 381,015
One time $ included in:			$ -		$ -		$ -
Total Change from Prior Period			$ 195,354		$ 346,377		$ 381,015
Adjusted Budget Amount	$ 3,268,414		$ 3,463,768		$ 3,810,145		$ 4,191,160
Please describe reason(s) for changes:							
		$115,397 Increase in Materials and Supplies		$346,377 Increase in Materials and Supplies		$381,015 Increase in Materials and Supplies	
		$79,957 Increase in Non-Capitalized Equipment					

	2024-25 First Interim Totals	Second Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% $	8 % $ 173,409	8 % $ 187,281
Flat $ Increase(Decrease) included in:		$ 1,585,718	$ 3,879,103	$ 4,460,968
One time $ included in:		$	$	$
Total Change from Prior Period		$ 1,585,718	$ 4,052,512	$ 4,648,249
Adjusted Budget Amount	$ 26,442,574	$ 28,028,292	$ 32,080,804	$ 36,729,053
Please describe reason(s) for changes:				
		$303,570 Increase in Travel/Legal/Dues/Insurance/Printing/ Communications/Postage	Estimated 8% Increase in Utilities $3,879,103 Increase in Contracts	Estimated 8% Increase in Utilities $4,460,968 Increase in Contracts
		$11,630 Increase in Utilities		
		$621,377 Increase in Rents, Leases, Improvements		
		($64,988) Decrease in Direct Cost		
		($39,815) Decrease in Operating Expenses		
		$753,944 Increase in Contracted Services		
Object 6XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$ 1,206,850	$ 2,123,826	$ (2,336,208)
Total Change from Prior Period		$ 1,206,850	$ 2,123,826	$ (2,336,208)
Adjusted Budget Amount	$ 20,031,406	$ 21,238,256	$ 23,362,082	$ 21,025,874
Please describe reason(s) for changes:				
		$233,596 Increase in Transworld Plant Development $1,099,132 Increase in WEC Building Expenses ($140,591) Decrease in Sky Mountain Plan ($22,723) Decrease in CodeStack Relocation ($98,394) Decrease in Nelson Center Building $350,000 Increase in Vehicle Maintenance ($126,329) Decrease in Property Leases - GASB 87 $156,844 Increase in Subscriptions - GASB 96 $46,318 Increase in Capital Leases - GASB 34 ($392,775) Decrease in Deferred Maintenance $101,772 Increase in Misc. Equipment	($80,392) Decrease in One-Time Copier, Property, and Subscriptions $2,204,218 Increase in One-Time Building Expense	($2,336,208) Decrease in One-Time Building Expense

	2024-25 First Interim Totals	Second Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.:				
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ (114,736)	$ 80,392	$ (157,070)
One time $ included in:		$	$	$
Total Change from Prior Period		$ (114,736)	$ 80,392	$ (157,070)
Adjusted Budget Amount	$ 755,491	$ 640,755	$ 721,147	$ 564,077
Please describe reason(s) for changes:				
		($114,736) Decrease in Debt Services - Principal & Interest	$80,392 Increase in Debt Services- Principal & Interest	($157,070) Decrease in Debt Services- Principal & Interest
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ (339,741)	$ (1,833,807)	$ (1,199,352)
One time $ included in:		$	$ -	$ -
Total Change from Prior Period		$ (339,741)	$ (1,833,807)	$ (1,199,352)
Adjusted Budget Amount	$ (15,468,376)	$ (15,808,117)	$ (17,641,924)	$ (18,841,276)
Please describe reason(s) for changes:				
		Increase in Expenses	Increase in Expenses	Increase in Expenses
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$	$ (75,000)	$
Total Change from Prior Period		$ -	$ (75,000)	$ -
Adjusted Budget Amount	$ 94,829	$ 94,829	$ 19,829	$ 19,829
Please describe reason(s) for changes:				
		N/A	($75,000) Early Education Support Division Unfunded	N/A
Total Expenditures & Other Financing Uses	**$ 89,327,836**	**$ 91,548,144**	**$ 94,892,024**	**$ 97,211,199**
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	**$ (3,820,263)**	**$ (6,062,332)**	**$ (6,627,168)**	**$ (7,230,336)**

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 First Interim Totals	Second 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		$	$ -	$ -
Adjusted Budget Amount	$ 6,116,778	$ 6,116,778	$ 6,116,778	$ 6,116,778
Please describe reason(s) for changes:		N/A	N/A	N/A
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$ (27,397)	$	$
Total Change from Prior Period		$ (27,397)	$ -	$ -
Adjusted Budget Amount	$ 11,376,601	$ 11,349,204	$ 11,349,204	$ 11,349,204
Please describe reason(s) for changes:		$15,157 Increase in SELPA ADR	N/A	N/A
		$26,443 Increase in Title IV		
		($13,917) Decrease in McKinney Homeless		
		($54,802) Decrease in 21st Century High School ASSETs		
		($300) Decrease in Migrant		
		$1,150 Increase in NCLB Teacher Quality Title II		
		($1,128) Decrease in Title III		
REVENUE Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% $	% $	% $
One time $ included in:		$	$ (12,811,846)	$ (12,880,291)
Plus(Minus) Other $ changes:		$ 105,457	$	$
Total Change from Prior Period		$ 105,457	$ (12,811,846)	$ (12,880,291)
Adjusted Budget Amount	$ 64,562,700	$ 64,668,157	$ 51,856,311	$ 38,976,020
Please describe reason(s) for changes:		$12,774 Increase in SpEd Infants SDC	($12,811,846) Decrease in Mathematics, Science and Computer	($12,880,291) Decrease in Mathematics, Science and Compute
		$1,680 Increase in Lottery	Science Professional Learning Grant one-time	Science Professional Learning Grant one-time
		$54,855 Increase in 21st Century High School ASSETs		
		$4,827 Increase in SpEd Infant Discretionary		
		$31,321 Increase in Foster Youth Services		

	2024-25 First Interim Totals	Second Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUE Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% $	% $	% $
One time $ included in:		$	$ -	$
Plus(Minus) Other $ changes:		$ (1,250,669)	$	$
Total Change from Prior Period		$ (1,250,669)	$ -	$ -
Adjusted Budget Amount	$ 106,646,750	$ 105,396,081	$ 105,396,081	$ 105,396,081
Please describe reason(s) for changes:		$500,000 Increase in Youth Workforce Program Services	N/A	N/A
		($1,854,758) Decrease in Special Education		
		($18,542 Decrease in Teachers College of San Joaquin		
		$156,870 Increase in Artists In Schools		
		($34,239) Decrease in Misc. Revenues		

	2024-25 First Interim Totals	Second Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
Transfers In/Sources (8900-8979):				
Other One time $ included in:		$ -	$	$
Plus(Minus) Other $ changes:		$ -	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ -	$ -	$ -	$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :		$ -	$ -	$ -
Incr.(Decr.) for On-going Major Maint (RRM). :		$ 64,988	$ 100,083	$ 72,577
Other One time $ included in:		$ 2,419,051	$ (3,619,051)	$
Plus(Minus) Other $ changes:		$ (9,610)	$ 140,764	$ 135,665
Total Change from Prior Period		$ 2,474,429	$ (3,378,204)	$ 208,242
Adjusted Budget Amount	$ 9,614,864	$ 12,089,293	$ 8,711,089	$ 8,919,331
Please describe reason(s) for changes:		$2,419,051 Increase in Program Implementation one-time $442 Increase in Teacher's College Economic Uncertainties $64,988 Increase in Routine Repair & Maintenance ($10,052) Decrease in Misc. Educational Services	$100.083 Increase in RRM 3% ($2,771) Decrease in MAA $44,683 Increase in Teacher's College $72,046 Increase in COSP Print Shop, Food Services, & Special Ed $39,684 Increase in Student Events/Artists in Schools ($29,831) Decrease in Special Ed Deferred Maintenance ($1,200,000) Backout CodeStack prior year one-time $16,953 Increase in Teacher's College Economic Uncertainties ($2,419,051) Backout Special Education prior year one-time	$72,577 Increase in RRM 3% $45,576 Increase in Teacher's College $79,251 Increase in COSP Print Shop, Food Services, & Special Ed $43,653 Increase in Student Events/Artists in Schools ($32,814) Decrease in Special Ed Deferred Maintenance ($1) Decrease in Teacher's College Economic Uncertainties
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		$ 2,474,429	$ (3,378,204)	$ 208,242
Adjusted Budget Amount	$ 9,614,864	$ 12,089,293	$ 8,711,089	$ 8,919,331
Total Revenues & Other Financing Sources	**$ 198,317,693**	**$ 199,619,513**	**$ 183,429,463**	**$ 170,757,414**

	2024-25 First Interim Totals	Second 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 %	$ 538,489	2 %	$ 527,374
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		FTE	$	FTE	$	FTE	$
One time $ included in:			$ -		$ (1,094,231)		$ (76,366)
Plus(Minus) Other $ changes:			$ (554,114)		$		$
Total Change from Prior Period			$ (554,114)		$ (555,742)		$ 451,008
Adjusted Budget Amount	$ 27,478,561		$ 26,924,447		$ 26,368,705		$ 26,819,713
Please describe reason(s) for changes:		$19,085 Increase in Temps/Subs		2% Estimated Step and Column		2% Estimated Step and Column	
		($573,199) Attrition and Budget Distribution Changes		($974,422) Backout prior year Off-Schedule one-time		($51,204) Decrease Educator Effectiveness one-time	
				($98,877) Decrease Educator Effectiveness one-time		$18,159 Increase Learning Recovery one-time	
				$17,294 Increase Learning Recovery one-time		($43,321) Decrease Math, Science, and Computer Science	
				($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 %	$ 862,542	2 %	$ 825,166
Settlement included in:		%	$	%	$	%	$ -
Other:							
Growth Positions:		1.0000 FTE	$ 31,166	FTE	$	FTE	$ -
One time $ included in:			$		$ (2,731,388)		$ (249,089)
Plus(Minus) Other $ changes:			$ 1,047,826		$		$ -
Total Change from Prior Period			$ 1,078,992		$ (1,868,846)		$ 576,077
Adjusted Budget Amount	$ 42,048,130		$ 43,127,122		$ 41,258,276		$ 41,834,353
Please describe reason(s) for changes:		$31,166 Increase New Position @ 1.0 FTE		2% Estimated Step and Column		2% Estimated Step and Column	
		$815,773 Increase in Temps/Subs		($2,521,478) Backout prior year Off-Schedule one-time		($4,303) Decrease in Educator Effectiveness one-time	
		$232,053Attrition and Budget Distribution Changes		$205 Increase in Educator Effectiveness one-time		($244,786) Decrease Math, Science, and Computer Science	
				($210,115) Decrease Math, Science, and Computer Science		Professional Learning one-time	
				Professional Learning one-time			

	2024-25 First Interim Totals	Second Interim (Restricted Only) 2024-25		Projected (Restricted Only) 2025-26		Projected (Restricted Only) 2026-27	
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		%	$ -	%	$ 438,418	%	$ 422,978
Increase in Statutory due to Settlement		%	$ -	%	$ -	%	$ -
Incr./Decr. in Statutory due to rate changes		%	$	%	$ 133,353	%	$ 38,101
Incr./Decr. in Statutory due to +/- positions, other changes		%	$	%	$ (1,273,496)	%	$ (99,913)
Total $ Change in Statutory			$ -		$ (701,725)		$ 361,166
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$	%	$
Incr./Decr. in H & W due to CAP change		%	$	%	$	%	$
Incr./Decr. in H & W due to other		%	$	%	$ 127,217	%	$
Incr./Decr. in H & W due to +/- positions		%	$ 6,161	%	$	%	$
Are you budgeting at the CAP ?			Yes	Yes/No	Yes	Yes/No	Yes
Total $ Change in H & W			$ 6,161		$ 127,217		$ -
Changes in Other Benefits:		%	$ 141,943	%	$	%	$
Total $ Change in Benefits:			$ 148,104		$ (574,508)		$ 361,166
One time benefit $ included above:			$ -		$		$
Total Change from Prior Period			$ 148,104		$ (574,508)		$ 361,166
Adjusted Budget Amount	$ 31,378,902		$ 31,527,006		$ 30,952,498		$ 31,313,664
Please describe changes next page:							
		$19,671 New Positions		Estimated Step and Column		Estimated Step and Column	
		$376,863 Increase in Temps/Subs		Employer Rate Increase (PERS 27.05% to 27.40%)		Employer Rate Increase (PERS 27.40% to 27.50%)	
		($248,430) Attrition and Budget Distribution Change		$127,217 SpEd H&W Vacancies			
Object 4XXX:							
% Increase(Decrease) included in:		%	$	%	$	%	$
Flat $ Increase(Decrease) included in:			$ 228,212		$		$
One time $ included in:			$ -		$ (494)		$ (12,064)
Total Change from Prior Period			$ 228,212		$ (494)		$ (12,064)
Adjusted Budget Amount	$ 4,037,826		$ 4,266,038		$ 4,265,544		$ 4,253,480
Please describe reason(s) for changes:							
		$69,573 Increase in Books		($494) Decrease in Materials and Supplies one-time		($12,064) Decrease in Materials and Supplies one-time	
		$68,084 Increase in Materials and Supplies					
		($375) Decrease in Deisel					
		$90,930 Increase in Non Capitalized Equipment					

	2024-25 First Interim Totals	Second Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% $	8 % $ 40,541	8 % $ 43,784
Flat $ Increase(Decrease) included in:		$ 1,276,569	$	$
One time $ included in:		$	$ (11,517,418)	$ (12,534,388)
Other Outgo - Objects 7100-7299, 7400-7499		$	$	$
Total Change from Prior Period		$ 1,276,569	$ (11,476,877)	$ (12,490,604)
Adjusted Budget Amount	$ 86,906,902	$ 88,183,471	$ 76,706,594	$ 64,215,990
Please describe reason(s) for changes:				
		$200,001 Increase in Travel/Legal/Dues/Insurance/Printing/ Communications/Postage	Estimated 8% Increase in Utilities ($11,517,418) Decrease in Contracts one-time	Estimated 8% Increase in Utilities ($12,534,388) Decrease in Contracts one-time
		$1,047,024 Increase in Sub Agreements & Contracted Services		
		$4741 Incease in Utilities		
		$53,489 Increase in Rents, Leases, Repairs, Improvements		
		($185,914) Decrease in Facilities Rentals and Leases		
		$64,988 Increase in Direct Cost		
		$92,240 Increase in Other Operating Expenses		
Object 6XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 252,188	$	$
One time $ included in:		$ -	$	$
Total Change from Prior Period		$ 252,188	$ -	$ -
Adjusted Budget Amount	$ 846,422	$ 1,098,610	$ 1,098,610	$ 1,098,610
Please describe reason(s) for changes:				
		$252,188 Increase in Equipment	N/A	N/A

	2024-25 First Interim Totals	Second 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:		$ 77,128	$ (144,721)	$ (89,617)
Total Change from Prior Period		$ 77,128	$ (144,721)	$ (89,617)
Adjusted Budget Amount	$ 498,499	$ 575,627	$ 430,906	$ 341,289
Please describe reason(s) for changes:				
		$77,128 Increase in Debt Services - Principal & Interest	($144,721) Decrease in Debt Services- Principal & Interest	($89,617) Decrease in Debt Services- Principal & Interest
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 181,350	$ 1,612,059	$ (871,107)
One time $ included in:		$	$	$
Total Change from Prior Period		$ 181,350	$ 1,612,059	$ (871,107)
Adjusted Budget Amount	$ 13,285,185	$ 13,466,535	$ 15,078,594	$ 14,207,487
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:		$ 35,000	$ -	$ -
Total Change from Prior Period		$ 35,000	$ -	$ -
Adjusted Budget Amount	$ 219,300	$ 254,300	$ 254,300	$ 254,300
Please describe reason(s) for changes:				
		$35,000 Increase in Venture Academy Fundraising	N/A	N/A
Total Expenditures & Other Financing Uses	**$ 206,699,727**	**$ 209,423,156**	**$ 196,414,027**	**$ 184,338,886**
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	**$ (8,382,034)**	**$ (9,803,643)**	**$ (12,984,564)**	**$ (13,581,472)**

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

2024-25 Second 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.

		Second Interim 2024-25		Projected 2025-26		Projected 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		**$ 143,762,966**	**$ 49,775,467**	$ **137,135,798**	**$ 36,790,903**	**$ 129,905,462**	**$ 23,209,431**
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		$ **49,775,467**	$	$ **36,790,903**	$	$ **23,209,431**
Designated Amounts							
Designated for Economic Uncertainties	9789	**6,020,388**	$	$ **5,826,121**	$	$ **5,631,002**	$
Total Other Designations	9780	**107,186,295**	$	$ **102,186,295**	$	$ **97,186,295**	$
Undesignated/Unappropriated	9790	**30,526,283**	$ **-**	$ **29,093,382**	$ **-**	$ **27,058,165**	$ **-**

Please attach additional sheets as necessary.

Prepared By:

Rachele Tyler, Division Director, COE Business Services

Chief Business Official Signature or DSSD Superintendent Signature:

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 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	47,402,753.00	30,941,850.04	47,402,753.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	205,256.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,696,806.00	12,334,563.00	7,493,114.14	12,334,563.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,809,482.00	36,015,650.00	18,948,537.18	36,015,650.00	0.00	0.0%
5) TOTAL, REVENUES			93,132,170.00	95,752,966.00	57,588,757.36	95,752,966.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,214,220.00	12,360,449.00	7,184,028.58	12,360,449.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,269,058.00	24,803,403.00	14,603,416.67	24,803,403.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,020,080.00	16,726,509.00	9,237,484.41	16,726,509.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,069,044.00	3,463,768.00	1,223,258.62	3,463,768.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,135,100.00	28,028,292.00	15,118,499.79	28,028,292.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,299,803.00	21,238,256.00	3,943,275.24	21,238,256.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	672,896.00	640,755.00	396,353.03	640,755.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,992,446.00)	(15,808,117.00)	(4,335,890.47)	(15,808,117.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			83,687,755.00	91,453,315.00	47,370,425.87	91,453,315.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,444,415.00	4,299,651.00	10,218,331.49	4,299,651.00		
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	1,822,139.00	1,791,665.03	1,822,139.00	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)	(12,089,293.00)	(2,770.60)	(12,089,293.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,164,994.00)	(10,361,983.00)	1,788,894.43	(10,361,983.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,279,421.00	(6,062,332.00)	12,007,225.92	(6,062,332.00)		
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	143,762,966.00		143,762,965.96		
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	107,186,295.00		107,186,295.49		
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		*1,283,626.00*				
Buildings	0000	9780		*43,273,177.00*				
Ed-Join	0000	9780		*4,304,864.00*				
Apprenticeship	0000	9780		*3,403,818.00*				
Deferred Maintenance	0000	9780		*7,285,429.00*				
Education Services	0000	9780		*594,981.00*				
Mandated Costs	0000	9780		*3,945,813.00*				
Misc. Ending Balances & Reserves	0000	9780		*42,423,512.00*				
Lottery	1100	9780		*671,075.00*				
Court/Community Schools	0000	9780				*1,283,626.00*		
Buildings	0000	9780				*43,273,177.00*		
Ed-Join	0000	9780				*4,304,864.00*		
Apprenticeship	0000	9780				*3,403,818.00*		
Deferred Maintenance	0000	9780				*7,285,429.00*		
Education Services	0000	9780				*594,981.00*		
Mandated Costs	0000	9780				*3,945,813.00*		
Misc. Ending Balances & Reserves	0000	9780				*42,423,512.88*		
Lottery	1100	9780				*671,074.61*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,362,854.00	6,020,388.00		6,020,387.94		
Unassigned/Unappropriated Amount		9790	30,595,532.00	30,526,283.00		30,526,282.53		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	33,269,360.00	34,120,787.00	20,241,708.00	34,120,787.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	652,098.00	211,749.00	1,326,000.00	211,749.00	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	42,220.59	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	8,089,153.37	15,131,229.00	0.00	0.0%
Unsecured Roll Taxes		8042	816,707.00	904,019.00	892,283.32	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	330,276.32	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	57,443,408.00	30,941,850.04	57,443,408.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,727,140.00)	(3,712,128.00)	0.00	(3,712,128.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(652,098.00)	(211,749.00)	0.00	(211,749.00)	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	47,402,753.00	30,941,850.04	47,402,753.00	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	205,256.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	205,256.00	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	8,385,133.00	5,268,795.00	8,385,133.00	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	309,085.00	294,056.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	330,015.00	319,220.00	130,080.14	319,220.00	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	1,785,154.00	3,336,154.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,696,806.00	12,334,563.00	7,493,114.14	12,334,563.00	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		
Supplemental Taxes		8618	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)
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	5,706,225.00	2,988,391.88	5,706,225.00	0.00	0.0%
Interest		8660	6,662,691.00	6,984,288.00	4,628,267.47	6,984,288.00	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	3,434,393.00	2,514,451.50	3,434,393.00	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	13,427,408.00	4,388,136.26	13,427,408.00	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	3,715.07	0.00	0.00	0.0%
Tuition		8710	6,361,104.00	6,463,336.00	4,425,575.00	6,463,336.00	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	36,015,650.00	18,948,537.18	36,015,650.00	0.00	0.0%
TOTAL, REVENUES			93,132,170.00	95,752,966.00	57,588,757.36	95,752,966.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,666,973.00	7,425,130.00	4,407,740.64	7,425,130.00	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 Pupil Support Salaries		1200	123,283.00	130,200.00	77,541.22	130,200.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,413,339.00	4,794,494.00	2,698,746.72	4,794,494.00	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	12,360,449.00	7,184,028.58	12,360,449.00	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	2,136,156.00	1,285,391.67	2,136,156.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,258,374.00	10,625,644.00	6,255,519.47	10,625,644.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,537,357.00	10,342,646.00	6,128,248.75	10,342,646.00	0.00	0.0%
Other Classified Salaries		2900	1,355,543.00	1,698,957.00	934,256.78	1,698,957.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,269,058.00	24,803,403.00	14,603,416.67	24,803,403.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,147,044.00	2,190,028.00	983,833.79	2,190,028.00	0.00	0.0%
PERS		3201-3202	6,043,838.00	6,088,690.00	3,422,659.92	6,088,690.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,872,398.00	2,017,576.00	1,166,727.20	2,017,576.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,574,937.00	4,963,202.00	2,815,130.00	4,963,202.00	0.00	0.0%
Unemployment Insurance		3501-3502	17,153.00	36,429.00	28,777.66	36,429.00	0.00	0.0%
Workers' Compensation		3601-3602	601,531.00	620,298.00	362,338.06	620,298.00	0.00	0.0%
OPEB, Allocated		3701-3702	342,894.00	371,804.00	217,968.80	371,804.00	0.00	0.0%
OPEB, Active Employees		3751-3752	420,285.00	427,566.00	233,859.78	427,566.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	10,916.00	6,189.20	10,916.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,020,080.00	16,726,509.00	9,237,484.41	16,726,509.00	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	50,865.00	15,224.58	50,865.00	0.00	0.0%
Materials and Supplies		4300	2,531,698.00	2,774,535.00	945,595.43	2,774,535.00	0.00	0.0%
Noncapitalized Equipment		4400	508,597.00	635,968.00	261,275.50	635,968.00	0.00	0.0%
Food		4700	2,400.00	2,400.00	1,163.11	2,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,069,044.00	3,463,768.00	1,223,258.62	3,463,768.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,143,566.00	6,143,566.00	2,965,548.20	6,143,566.00	0.00	0.0%
Travel and Conferences		5200	752,126.00	804,426.00	365,683.74	804,426.00	0.00	0.0%
Dues and Memberships		5300	186,483.00	187,654.00	127,568.54	187,654.00	0.00	0.0%
Insurance		5400-5450	348,532.00	363,054.00	717,127.57	363,054.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,957,136.00	2,167,607.00	1,199,264.91	2,167,607.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,131,215.00	5,067,780.00	2,583,935.84	5,067,780.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,937,787.00)	(3,352,839.00)	(105,532.59)	(3,352,839.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	(7,430.00)	(13,656.33)	(7,430.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,037,991.00	15,115,099.00	7,173,134.00	15,115,099.00	0.00	0.0%
Communications		5900	1,518,338.00	1,539,375.00	105,425.91	1,539,375.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,135,100.00	28,028,292.00	15,118,499.79	28,028,292.00	0.00	0.0%
CAPITAL OUTLAY								

Description	Resource Codes	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)
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,618,992.00	1,574,802.00	479,017.26	1,574,802.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,302,256.00	16,801,894.00	1,224,783.25	16,801,894.00	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	1,036,431.00	447,809.70	1,036,431.00	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	1,517,848.00	1,518,653.01	1,517,848.00	0.00	0.0%
Subscription Assets		6700	0.00	303,481.00	273,012.02	303,481.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,299,803.00	21,238,256.00	3,943,275.24	21,238,256.00	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	83,206.00	51,843.41	83,206.00	0.00	0.0%
Other Debt Service - Principal		7439	579,459.00	557,549.00	344,509.62	557,549.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			672,896.00	640,755.00	396,353.03	640,755.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(11,941,213.00)	(13,466,535.00)	(3,798,118.05)	(13,466,535.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,051,233.00)	(2,341,582.00)	(537,772.42)	(2,341,582.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,992,446.00)	(15,808,117.00)	(4,335,890.47)	(15,808,117.00)	0.00	0.0%
TOTAL, EXPENDITURES			83,687,755.00	91,453,315.00	47,370,425.87	91,453,315.00	0.00	0.0%
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS 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	1,518,658.00	1,518,653.01	1,518,658.00	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	303,481.00	273,012.02	303,481.00	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	1,822,139.00	1,791,665.03	1,822,139.00	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)	(12,408,219.00)	(2,770.60)	(12,408,219.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	328,264.00	318,926.00	0.00	318,926.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,130,254.00)	(12,089,293.00)	(2,770.60)	(12,089,293.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,164,994.00)	(10,361,983.00)	1,788,894.43	(10,361,983.00)	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	11,349,204.00	3,250,552.62	11,349,204.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,442,770.00	64,668,157.00	6,766,048.91	64,668,157.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,997,140.00	105,396,081.00	55,421,684.26	105,396,081.00	0.00	0.0%
5) TOTAL, REVENUES			130,947,789.00	187,530,220.00	65,438,285.79	187,530,220.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,492,245.00	26,924,447.00	14,551,601.45	26,924,447.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,517,455.00	43,127,122.00	22,802,322.95	43,127,122.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,613,893.00	31,527,006.00	14,824,951.29	31,527,006.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,744,514.00	4,266,038.00	1,404,973.54	4,266,038.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,137,792.00	88,183,471.00	18,533,438.01	88,183,471.00	0.00	0.0%
6) Capital Outlay		6000-6999	549,002.00	1,098,610.00	458,679.05	1,098,610.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	258,211.00	575,627.00	451,406.26	575,627.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,941,213.00	13,466,535.00	3,798,118.05	13,466,535.00	0.00	0.0%
9) TOTAL, EXPENDITURES			184,254,325.00	209,168,856.00	76,825,490.60	209,168,856.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,306,536.00)	(21,638,636.00)	(11,387,204.81)	(21,638,636.00)		
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	254,300.00	0.00	254,300.00	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	12,089,293.00	2,770.60	12,089,293.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,949,954.00	11,834,993.00	2,770.60	11,834,993.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,356,582.00)	(9,803,643.00)	(11,384,434.21)	(9,803,643.00)		
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	49,775,467.00		49,775,467.71		
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		
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	35,434,801.00	49,775,467.00		49,775,467.86		
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								
Maintenance and Operations		8110	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)
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	272,587.00	0.00	272,587.00	0.00	0.0%
Child Nutrition Programs		8220	258,520.00	258,520.00	114,402.70	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	955,604.00	700,043.05	955,604.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	547,677.00	565,782.00	265,975.20	565,782.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	92,321.00	76,010.00	28,313.56	76,010.00	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	5,405,856.00	1,478,442.30	5,405,856.00	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	663,375.81	1,822,942.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,718,798.00	11,349,204.00	3,250,552.62	11,349,204.00	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	2,382,650.00	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	313,293.00	172,310.00	313,293.00	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	44,916.09	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	145,056.00	7,850.07	145,056.00	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	3,143,740.00	24,855.00	3,143,740.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	120,808.00	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	56,429,412.00	3,946,682.01	56,429,412.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,442,770.00	64,668,157.00	6,766,048.91	64,668,157.00	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	1,087,927.12	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	134,543.00	102,061.00	134,543.00	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	54,238,142.00	28,784,885.99	54,238,142.00	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%
Tuition		8710	10,339,484.00	11,662,843.00	2,756,294.00	11,662,843.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of 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	38,897,844.00	22,612,196.00	38,897,844.00	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	105,396,081.00	55,421,684.26	105,396,081.00	0.00	0.0%
TOTAL, REVENUES			130,947,789.00	187,530,220.00	65,438,285.79	187,530,220.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,047,023.00	16,264,882.00	8,626,649.77	16,264,882.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,230,788.00	2,270,881.00	1,343,141.08	2,270,881.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,214,434.00	8,388,684.00	4,581,810.60	8,388,684.00	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	26,924,447.00	14,551,601.45	26,924,447.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,013,525.00	11,355,626.00	6,709,057.35	11,355,626.00	0.00	0.0%
Classified Support Salaries		2200	1,345,273.00	1,241,439.00	620,357.40	1,241,439.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,885,722.00	10,668,947.00	5,092,122.31	10,668,947.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,867,781.00	8,147,622.00	4,514,194.75	8,147,622.00	0.00	0.0%
Other Classified Salaries		2900	10,405,154.00	11,713,488.00	5,866,591.14	11,713,488.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,517,455.00	43,127,122.00	22,802,322.95	43,127,122.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,786,566.00	6,743,824.00	2,177,567.29	6,743,824.00	0.00	0.0%
PERS		3201-3202	9,494,900.00	10,306,302.00	5,179,980.63	10,306,302.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,132,048.00	3,632,518.00	1,932,757.07	3,632,518.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,744,401.00	8,172,041.00	4,167,177.52	8,172,041.00	0.00	0.0%
Unemployment Insurance		3501-3502	31,341.00	35,694.00	18,686.41	35,694.00	0.00	0.0%
Workers' Compensation		3601-3602	1,099,610.00	1,220,970.00	622,067.19	1,220,970.00	0.00	0.0%
OPEB, Allocated		3701-3702	630,059.00	702,484.00	375,603.71	702,484.00	0.00	0.0%
OPEB, Active Employees		3751-3752	694,968.00	713,173.00	351,136.41	713,173.00	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	31,527,006.00	14,824,951.29	31,527,006.00	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	216,276.00	29,524.29	216,276.00	0.00	0.0%
Materials and Supplies		4300	4,249,659.00	3,392,441.00	1,100,615.31	3,392,441.00	0.00	0.0%
Noncapitalized Equipment		4400	376,175.00	604,321.00	274,582.22	604,321.00	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)
Food		4700	53,000.00	53,000.00	251.72	53,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,744,514.00	4,266,038.00	1,404,973.54	4,266,038.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,132,595.00	42,820,500.00	7,256,579.09	42,820,500.00	0.00	0.0%
Travel and Conferences		5200	1,231,895.00	1,617,937.00	712,259.40	1,617,937.00	0.00	0.0%
Dues and Memberships		5300	118,262.00	113,718.00	53,013.61	113,718.00	0.00	0.0%
Insurance		5400-5450	176,934.00	218,569.00	64,715.89	218,569.00	0.00	0.0%
Operations and Housekeeping Services		5500	481,844.00	506,761.00	244,001.11	506,761.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,577,514.00	3,850,049.00	1,956,429.76	3,850,049.00	0.00	0.0%
Transfers of Direct Costs		5710	2,937,787.00	3,352,839.00	105,532.60	3,352,839.00	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	35,360,035.00	8,017,017.22	35,360,035.00	0.00	0.0%
Communications		5900	288,335.00	316,139.00	123,889.33	316,139.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,137,792.00	88,183,471.00	18,533,438.01	88,183,471.00	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	1,098,610.00	458,679.05	1,098,610.00	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	1,098,610.00	458,679.05	1,098,610.00	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	2,978.00	0.00	2,978.00	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								

Description	Resource Codes	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 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	57,690.00	41,934.09	57,690.00	0.00	0.0%
Other Debt Service - Principal		7439	227,133.00	514,959.00	409,472.17	514,959.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			258,211.00	575,627.00	451,406.26	575,627.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	11,941,213.00	13,466,535.00	3,798,118.05	13,466,535.00	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	13,466,535.00	3,798,118.05	13,466,535.00	0.00	0.0%
TOTAL, EXPENDITURES			184,254,325.00	209,168,856.00	76,825,490.60	209,168,856.00	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	254,300.00	0.00	254,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			180,300.00	254,300.00	0.00	254,300.00	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%
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%

Description	Resource Codes	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)
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	12,408,219.00	2,770.60	12,408,219.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(328,264.00)	(318,926.00)	0.00	(318,926.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,130,254.00	12,089,293.00	2,770.60	12,089,293.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,949,954.00	11,834,993.00	2,770.60	11,834,993.00	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	52,414,963.00	53,519,531.00	30,941,850.04	53,519,531.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,718,798.00	11,349,204.00	3,455,808.62	11,349,204.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,139,576.00	77,002,720.00	14,259,163.05	77,002,720.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,806,622.00	141,411,731.00	74,370,221.44	141,411,731.00	0.00	0.0%
5) TOTAL, REVENUES			224,079,959.00	283,283,186.00	123,027,043.15	283,283,186.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,706,465.00	39,284,896.00	21,735,630.03	39,284,896.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,786,513.00	67,930,525.00	37,405,739.62	67,930,525.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,633,973.00	48,253,515.00	24,062,435.70	48,253,515.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,813,558.00	7,729,806.00	2,628,232.16	7,729,806.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,272,892.00	116,211,763.00	33,651,937.80	116,211,763.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,848,805.00	22,336,866.00	4,401,954.29	22,336,866.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	931,107.00	1,216,382.00	847,759.29	1,216,382.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,051,233.00)	(2,341,582.00)	(537,772.42)	(2,341,582.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			267,942,080.00	300,622,171.00	124,195,916.47	300,622,171.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,862,121.00)	(17,338,985.00)	(1,168,873.32)	(17,338,985.00)		
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	349,129.00	0.00	349,129.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	985,089.00	1,822,139.00	1,791,665.03	1,822,139.00	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	1,473,010.00	1,791,665.03	1,473,010.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,077,161.00)	(15,865,975.00)	622,791.71	(15,865,975.00)		
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	193,538,433.00		193,538,433.67		
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		
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	35,434,801.00	49,775,467.00		49,775,467.86		
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	107,186,295.00		107,186,295.49		
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		*1,283,626.00*				
Buildings	0000	9780		*43,273,177.00*				
Ed-Join	0000	9780		*4,304,864.00*				
Apprenticeship	0000	9780		*3,403,818.00*				
Deferred Maintenance	0000	9780		*7,285,429.00*				
Education Services	0000	9780		*594,981.00*				
Mandated Costs	0000	9780		*3,945,813.00*				
Misc. Ending Balances & Reserves	0000	9780		*42,423,512.00*				
Lottery	1100	9780		*671,075.00*				
Court/Community Schools	0000	9780				*1,283,626.00*		
Buildings	0000	9780				*43,273,177.00*		
Ed-Join	0000	9780				*4,304,864.00*		
Apprenticeship	0000	9780				*3,403,818.00*		
Deferred Maintenance	0000	9780				*7,285,429.00*		
Education Services	0000	9780				*594,981.00*		
Mandated Costs	0000	9780				*3,945,813.00*		
Misc. Ending Balances & Reserves	0000	9780				*42,423,512.88*		
Lottery	1100	9780				*671,074.61*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,362,854.00	6,020,388.00		6,020,387.94		
Unassigned/Unappropriated Amount		9790	30,595,532.00	30,526,283.00		30,526,282.38		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	33,269,360.00	34,120,787.00	20,241,708.00	34,120,787.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	652,098.00	211,749.00	1,326,000.00	211,749.00	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	42,220.59	84,441.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.00	15.00	15.32	15.00	0.00	0.0%

Description	Resource Codes	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)
County & District Taxes								
Secured Roll Taxes		8041	14,255,920.00	15,131,229.00	8,089,153.37	15,131,229.00	0.00	0.0%
Unsecured Roll Taxes		8042	816,707.00	904,019.00	892,283.32	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	330,276.32	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	57,443,408.00	30,941,850.04	57,443,408.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,727,140.00)	(3,712,128.00)	0.00	(3,712,128.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(652,098.00)	(211,749.00)	0.00	(211,749.00)	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	53,519,531.00	30,941,850.04	53,519,531.00	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	272,587.00	0.00	272,587.00	0.00	0.0%
Child Nutrition Programs		8220	258,520.00	258,520.00	114,402.70	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	955,604.00	700,043.05	955,604.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	547,677.00	565,782.00	265,975.20	565,782.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	92,321.00	76,010.00	28,313.56	76,010.00	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	5,405,856.00	1,478,442.30	5,405,856.00	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	868,631.81	1,822,942.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,718,798.00	11,349,204.00	3,455,808.62	11,349,204.00	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	2,382,650.00	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	8,698,426.00	5,441,105.00	8,698,426.00	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	44,916.09	90,339.00	0.00	0.0%
Mandated Costs Reimbursements		8550	294,056.00	294,056.00	309,085.00	294,056.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	464,258.00	464,276.00	137,930.21	464,276.00	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	3,143,740.00	24,855.00	3,143,740.00	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	120,808.00	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	59,765,566.00	5,731,836.01	59,765,566.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,139,576.00	77,002,720.00	14,259,163.05	77,002,720.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	382,389.00	382,389.00	1,087,927.12	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	5,706,225.00	2,988,391.88	5,706,225.00	0.00	0.0%
Interest		8660	6,815,776.00	7,118,831.00	4,730,328.47	7,118,831.00	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	3,514,713.00	2,592,771.65	3,514,713.00	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	67,665,550.00	33,173,022.25	67,665,550.00	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	3,715.07	0.00	0.00	0.0%
Tuition		8710	16,700,588.00	18,126,179.00	7,181,869.00	18,126,179.00	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	38,897,844.00	22,612,196.00	38,897,844.00	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	141,411,731.00	74,370,221.44	141,411,731.00	0.00	0.0%
TOTAL, REVENUES			224,079,959.00	283,283,186.00	123,027,043.15	283,283,186.00	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	21,713,996.00	23,690,012.00	13,034,390.41	23,690,012.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,354,071.00	2,401,081.00	1,420,682.30	2,401,081.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,627,773.00	13,183,178.00	7,280,557.32	13,183,178.00	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	39,284,896.00	21,735,630.03	39,284,896.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,013,525.00	11,355,626.00	6,709,057.35	11,355,626.00	0.00	0.0%
Classified Support Salaries		2200	3,463,057.00	3,377,595.00	1,905,749.07	3,377,595.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	18,144,096.00	21,294,591.00	11,347,641.78	21,294,591.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,405,138.00	18,490,268.00	10,642,443.50	18,490,268.00	0.00	0.0%
Other Classified Salaries		2900	11,760,697.00	13,412,445.00	6,800,847.92	13,412,445.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,786,513.00	67,930,525.00	37,405,739.62	67,930,525.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,933,610.00	8,933,852.00	3,161,401.08	8,933,852.00	0.00	0.0%
PERS		3201-3202	15,538,738.00	16,394,992.00	8,602,640.55	16,394,992.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,004,446.00	5,650,094.00	3,099,484.27	5,650,094.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,319,338.00	13,135,243.00	6,982,307.52	13,135,243.00	0.00	0.0%
Unemployment Insurance		3501-3502	48,494.00	72,123.00	47,464.07	72,123.00	0.00	0.0%
Workers' Compensation		3601-3602	1,701,141.00	1,841,268.00	984,405.25	1,841,268.00	0.00	0.0%
OPEB, Allocated		3701-3702	972,953.00	1,074,288.00	593,572.51	1,074,288.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,115,253.00	1,140,739.00	584,996.19	1,140,739.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	10,916.00	6,164.26	10,916.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,633,973.00	48,253,515.00	24,062,435.70	48,253,515.00	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	267,141.00	44,748.87	267,141.00	0.00	0.0%
Materials and Supplies		4300	6,781,357.00	6,166,976.00	2,046,210.74	6,166,976.00	0.00	0.0%
Noncapitalized Equipment		4400	884,772.00	1,240,289.00	535,857.72	1,240,289.00	0.00	0.0%
Food		4700	55,400.00	55,400.00	1,414.83	55,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,813,558.00	7,729,806.00	2,628,232.16	7,729,806.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	41,276,161.00	48,964,066.00	10,222,127.29	48,964,066.00	0.00	0.0%
Travel and Conferences		5200	1,984,021.00	2,422,363.00	1,077,943.14	2,422,363.00	0.00	0.0%
Dues and Memberships		5300	304,745.00	301,372.00	180,582.15	301,372.00	0.00	0.0%
Insurance		5400-5450	525,466.00	581,623.00	781,843.46	581,623.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,438,980.00	2,674,368.00	1,443,266.02	2,674,368.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,708,729.00	8,917,829.00	4,540,365.60	8,917,829.00	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	(13,656.33)	19,494.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,203,693.00	50,475,134.00	15,190,151.22	50,475,134.00	0.00	0.0%
Communications		5900	1,806,673.00	1,855,514.00	229,315.24	1,855,514.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,272,892.00	116,211,763.00	33,651,937.80	116,211,763.00	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	1,574,802.00	479,017.26	1,574,802.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,402,256.00	16,801,894.00	1,224,783.25	16,801,894.00	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	2,135,041.00	906,488.75	2,135,041.00	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	1,517,848.00	1,518,653.01	1,517,848.00	0.00	0.0%
Subscription Assets		6700	0.00	303,481.00	273,012.02	303,481.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,848,805.00	22,336,866.00	4,401,954.29	22,336,866.00	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	2,978.00	0.00	2,978.00	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	140,896.00	93,777.50	140,896.00	0.00	0.0%
Other Debt Service - Principal		7439	806,592.00	1,072,508.00	753,981.79	1,072,508.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			931,107.00	1,216,382.00	847,759.29	1,216,382.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,051,233.00)	(2,341,582.00)	(537,772.42)	(2,341,582.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,051,233.00)	(2,341,582.00)	(537,772.42)	(2,341,582.00)	0.00	0.0%
TOTAL, EXPENDITURES			267,942,080.00	300,622,171.00	124,195,916.47	300,622,171.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
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	254,300.00	0.00	254,300.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,129.00	349,129.00	0.00	349,129.00	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	1,518,658.00	1,518,653.01	1,518,658.00	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	303,481.00	273,012.02	303,481.00	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	1,822,139.00	1,791,665.03	1,822,139.00	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	1,473,010.00	1,791,665.03	1,473,010.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,261.00
6018	Student Support and Enrichment Block Grant	4,115,906.00
6266	Educator Effectiveness, FY 2021-22	424,471.53
6300	Lottery: Instructional Materials	1,251,724.03
6355	Direct Support Professional Training Program	43,025.41
6500	Special Education	14,156,835.35
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	3,174,924.00
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	1,565,773.00
7810	Other Restricted State	5,062.24
9010	Other Restricted Local	22,942,305.08
Total, Restricted Balance		49,775,467.86

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	49,945,737.00	19,036,353.00	49,945,737.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,033,318.00	1,302,177.00	730,324.48	1,302,177.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,281,170.00	2,409,057.00	753,958.48	2,409,057.00	0.00	0.0%
4) Other Local Revenue		8600-8799	685,045.00	2,046,076.00	622,082.26	2,046,076.00	0.00	0.0%
5) TOTAL, REVENUES			49,843,590.00	55,703,047.00	21,142,718.22	55,703,047.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,591,807.00	19,485,346.00	10,267,958.05	19,485,346.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,039,179.00	7,277,722.00	4,246,330.68	7,277,722.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,877,660.00	12,348,723.00	5,766,775.30	12,348,723.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,457,568.00	5,271,509.00	1,525,336.07	5,271,509.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,979,681.00	17,238,565.00	4,796,222.66	17,238,565.00	0.00	0.0%
6) Capital Outlay		6000-6999	170,388.00	6,814,184.00	502,860.72	6,814,184.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	412,857.00	595,752.00	455,599.11	595,752.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	425,531.00	476,364.00	82,359.04	476,364.00	0.00	0.0%
9) TOTAL, EXPENDITURES			52,954,671.00	69,508,165.00	27,643,441.63	69,508,165.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,111,081.00)	(13,805,118.00)	(6,500,723.41)	(13,805,118.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	180,300.00	254,300.00	0.00	254,300.00	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	254,300.00	0.00	254,300.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,930,781.00)	(13,550,818.00)	(6,500,723.41)	(13,550,818.00)		
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	10,368,226.00		10,368,225.40		
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	2,618,425.00		2,618,424.88		
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	7,749,801.00		7,749,800.52		
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	33,924,889.00	16,154,423.00	33,924,889.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,948,599.00	5,938,330.00	2,897,717.00	5,938,330.00	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	3,923,877.00	0.00	3,923,877.00	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	(15,787.00)	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	49,945,737.00	19,036,353.00	49,945,737.00	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	435,796.00	338,325.00	435,796.00	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	163,444.00	174,382.00	0.00	174,382.00	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)
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	1,302,177.00	730,324.48	1,302,177.00	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	144,309.00	129,382.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	797,607.00	865,452.00	185,971.30	865,452.00	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	423,678.18	1,414,223.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,281,170.00	2,409,057.00	753,958.48	2,409,057.00	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	803,062.00	503,359.00	803,062.00	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	1,243,014.00	118,723.26	1,243,014.00	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	2,046,076.00	622,082.26	2,046,076.00	0.00	0.0%
TOTAL, REVENUES			49,843,590.00	55,703,047.00	21,142,718.22	55,703,047.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,536,365.00	16,818,302.00	8,683,438.63	16,818,302.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	253,272.00	404,734.00	242,344.88	404,734.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,802,170.00	2,262,310.00	1,342,174.54	2,262,310.00	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	19,485,346.00	10,267,958.05	19,485,346.00	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	436,836.00	223,117.66	436,836.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	926,085.00	1,303,199.00	768,320.61	1,303,199.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,627,528.00	3,019,465.00	1,839,399.35	3,019,465.00	0.00	0.0%
Other Classified Salaries		2900	2,195,162.00	2,518,222.00	1,415,493.06	2,518,222.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,039,179.00	7,277,722.00	4,246,330.68	7,277,722.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,139,084.00	4,535,172.00	1,714,130.13	4,535,172.00	0.00	0.0%
PERS		3201-3202	1,715,821.00	1,976,645.00	1,042,971.00	1,976,645.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	723,013.00	869,784.00	482,615.25	869,784.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,361,889.00	3,906,835.00	1,969,816.99	3,906,835.00	0.00	0.0%
Unemployment Insurance		3501-3502	11,340.00	13,436.00	7,276.61	13,436.00	0.00	0.0%
Workers' Compensation		3601-3602	394,792.00	447,538.00	241,746.90	447,538.00	0.00	0.0%
OPEB, Allocated		3701-3702	223,809.00	264,777.00	145,140.76	264,777.00	0.00	0.0%
OPEB, Active Employees		3751-3752	307,912.00	334,536.00	162,899.59	334,536.00	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	12,348,723.00	5,766,775.30	12,348,723.00	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	450,238.00	136,621.71	450,238.00	0.00	0.0%
Materials and Supplies		4300	1,575,507.00	3,248,324.00	925,714.03	3,248,324.00	0.00	0.0%
Noncapitalized Equipment		4400	649,561.00	1,572,947.00	463,000.33	1,572,947.00	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	5,271,509.00	1,525,336.07	5,271,509.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	116,910.00	116,910.00	88.77	116,910.00	0.00	0.0%
Travel and Conferences		5200	777,244.00	959,346.00	235,313.50	959,346.00	0.00	0.0%
Dues and Memberships		5300	21,874.00	22,074.00	9,388.71	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	177,252.00	442.40	177,252.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,062,341.00	1,160,636.00	581,698.29	1,160,636.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,037,867.00	5,447,085.00	2,679,825.62	5,447,085.00	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)	9,625.60	(23,826.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	9,633,936.00	9,152,057.00	1,140,439.83	9,152,057.00	0.00	0.0%
Communications		5900	230,281.00	227,031.00	139,399.94	227,031.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,979,681.00	17,238,565.00	4,796,222.66	17,238,565.00	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	5,369,606.00	255,089.88	5,369,606.00	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	1,444,578.00	247,770.84	1,444,578.00	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	6,814,184.00	502,860.72	6,814,184.00	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	39,961.00	32,018.75	39,961.00	0.00	0.0%
Other Debt Service - Principal		7439	384,222.00	555,791.00	423,580.36	555,791.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			412,857.00	595,752.00	455,599.11	595,752.00	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	476,364.00	82,359.04	476,364.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			425,531.00	476,364.00	82,359.04	476,364.00	0.00	0.0%
TOTAL, EXPENDITURES			52,954,671.00	69,508,165.00	27,643,441.63	69,508,165.00		
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	254,300.00	0.00	254,300.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			180,300.00	254,300.00	0.00	254,300.00	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	254,300.00	0.00	254,300.00		

Resource	Description	2024-25 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	270,000.00
6266	Educator Effectiveness, FY 2021-22	.77
6300	Lottery: Instructional Materials	288,807.68
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		2,618,424.88

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	5,927.69	16,853,893.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,023,503.00	59,274,763.00	36,323,901.00	59,274,763.00	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	76,128,656.00	36,329,828.69	76,128,656.00		
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	76,128,656.00	36,329,828.69	76,128,656.00	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	76,128,656.00	36,329,828.69	76,128,656.00		
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	5,927.69	16,853,893.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,636,636.00	16,853,893.00	5,927.69	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	59,274,763.00	36,323,901.00	59,274,763.00	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	59,274,763.00	36,323,901.00	59,274,763.00	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	76,128,656.00	36,329,828.69	76,128,656.00		
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	5,927.69	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	22,984,632.00	12,807,247.00	22,984,632.00	0.00	0.0%
To County Offices	6500	7222	36,861,115.00	36,290,131.00	23,516,654.00	36,290,131.00	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	76,128,656.00	36,329,828.69	76,128,656.00	0.00	0.0%
TOTAL, EXPENDITURES			73,660,139.00	76,128,656.00	36,329,828.69	76,128,656.00		

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	178,935.00	64,667.00	178,935.00	0.00	0.0%
4) Other Local Revenue		8600-8799	564,714.00	564,714.00	(481,060.17)	564,714.00	0.00	0.0%
5) TOTAL, REVENUES			739,289.00	743,649.00	(416,393.17)	743,649.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	311,881.00	324,268.00	176,598.40	324,268.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,466.00	75,255.00	43,249.29	75,255.00	0.00	0.0%
3) Employee Benefits		3000-3999	201,856.00	198,358.00	92,867.61	198,358.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,161.00	24,122.00	4,602.07	24,122.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,433.00	59,599.00	15,314.04	59,599.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,068.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,633.00	1,633.00	656.31	1,633.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	59,791.00	60,414.00	0.00	60,414.00	0.00	0.0%
9) TOTAL, EXPENDITURES			739,289.00	743,649.00	333,287.72	743,649.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(749,680.89)	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	(749,680.89)	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	24,475.00	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	68,902.00	40,192.00	68,902.00	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	178,935.00	64,667.00	178,935.00	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	(8,164.00)	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	(481,060.17)	564,714.00	0.00	0.0%
TOTAL, REVENUES			739,289.00	743,649.00	(416,393.17)	743,649.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	279,175.00	289,916.00	156,143.23	289,916.00	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	20,455.17	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	324,268.00	176,598.40	324,268.00	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	15,906.00	9,539.05	15,906.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,953.00	59,349.00	33,710.24	59,349.00	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	75,255.00	43,249.29	75,255.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	62,043.00	60,266.00	21,323.94	60,266.00	0.00	0.0%
PERS		3201-3202	39,480.00	38,701.00	21,679.25	38,701.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,811.00	16,883.00	9,005.26	16,883.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	66,575.00	65,769.00	32,133.14	65,769.00	0.00	0.0%
Unemployment Insurance		3501-3502	207.00	200.00	110.07	200.00	0.00	0.0%
Workers' Compensation		3601-3602	7,176.00	6,636.00	3,661.80	6,636.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,113.00	3,984.00	2,198.61	3,984.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,451.00	5,919.00	2,755.54	5,919.00	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	198,358.00	92,867.61	198,358.00	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	9,863.00	3,946.97	9,863.00	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	24,122.00	4,602.07	24,122.00	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	701.00	0.00	701.00	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	(100.03)	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	42,062.00	12,117.50	42,062.00	0.00	0.0%
Communications		5900	3,025.00	10,375.00	3,296.57	10,375.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,433.00	59,599.00	15,314.04	59,599.00	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	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			5,068.00	0.00	0.00	0.00	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	30.73	64.00	0.00	0.0%
Other Debt Service - Principal		7439	1,569.00	1,569.00	625.58	1,569.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,633.00	1,633.00	656.31	1,633.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	59,791.00	60,414.00	0.00	60,414.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,791.00	60,414.00	0.00	60,414.00	0.00	0.0%
TOTAL, EXPENDITURES			739,289.00	743,649.00	333,287.72	743,649.00		
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	56,791,808.00	12,288,709.65	56,791,808.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,264,989.00	22,504,106.00	10,746,992.79	22,504,106.00	0.00	0.0%
4) Other Local Revenue		8600-8799	914,733.00	964,072.00	362,523.21	964,072.00	0.00	0.0%
5) TOTAL, REVENUES			75,454,487.00	80,259,986.00	23,398,225.65	80,259,986.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,462,714.00	3,142,969.00	1,521,219.67	3,142,969.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,755,700.00	3,971,222.00	2,163,087.18	3,971,222.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,216,969.00	3,518,794.00	1,686,505.26	3,518,794.00	0.00	0.0%
4) Books and Supplies		4000-4999	231,141.00	511,856.00	103,007.16	511,856.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	59,268,528.00	62,596,648.00	14,140,396.88	62,596,648.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,355,982.00	5,077,520.00	4,004,363.80	5,077,520.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	202,674.00	203,090.00	133,635.25	203,090.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,565,911.00	1,804,804.00	455,413.38	1,804,804.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,059,619.00	80,826,903.00	24,207,628.58	80,826,903.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(605,132.00)	(566,917.00)	(809,402.93)	(566,917.00)		
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)	(472,088.00)	(809,402.93)	(472,088.00)		
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	4,622,584.00		4,622,584.16		
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	4,574,267.00		4,574,266.70		

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	56,791,808.00	12,288,709.65	56,791,808.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			54,274,765.00	56,791,808.00	12,288,709.65	56,791,808.00	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	16,006,364.00	7,744,921.00	16,006,364.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,012,946.00	6,497,742.00	3,002,071.79	6,497,742.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,264,989.00	22,504,106.00	10,746,992.79	22,504,106.00	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	317,815.00	221,905.00	317,815.00	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	140,618.21	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	964,072.00	362,523.21	964,072.00	0.00	0.0%
TOTAL, REVENUES			75,454,487.00	80,259,986.00	23,398,225.65	80,259,986.00		
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	3,142,969.00	1,521,219.67	3,142,969.00	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	3,142,969.00	1,521,219.67	3,142,969.00	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	2,509,371.00	1,389,095.35	2,509,371.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	692,888.00	779,267.00	387,334.78	779,267.00	0.00	0.0%
Other Classified Salaries		2900	644,030.00	682,584.00	386,657.05	682,584.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,755,700.00	3,971,222.00	2,163,087.18	3,971,222.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	605,092.00	744,385.00	248,655.30	744,385.00	0.00	0.0%
PERS		3201-3202	1,078,464.00	1,047,644.00	570,524.14	1,047,644.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	324,581.00	346,926.00	188,766.53	346,926.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	946,152.00	1,091,457.00	531,061.47	1,091,457.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,118.00	3,601.00	1,853.65	3,601.00	0.00	0.0%
Workers' Compensation		3601-3602	108,477.00	118,608.00	61,377.39	118,608.00	0.00	0.0%
OPEB, Allocated		3701-3702	62,186.00	71,149.00	36,850.02	71,149.00	0.00	0.0%
OPEB, Active Employees		3751-3752	88,899.00	95,024.00	47,416.76	95,024.00	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	3,518,794.00	1,686,505.26	3,518,794.00	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	120,616.00	31,616.16	120,616.00	0.00	0.0%
Materials and Supplies		4300	178,814.00	335,403.00	60,007.93	335,403.00	0.00	0.0%
Noncapitalized Equipment		4400	17,228.00	55,837.00	11,383.07	55,837.00	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	511,856.00	103,007.16	511,856.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,603,689.00	54,198,481.00	13,317,660.47	54,198,481.00	0.00	0.0%
Travel and Conferences		5200	132,647.00	214,695.00	72,688.37	214,695.00	0.00	0.0%
Dues and Memberships		5300	14,411.00	14,982.00	11,503.50	14,982.00	0.00	0.0%
Insurance		5400-5450	40,712.00	42,101.00	0.00	42,101.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,198.00	43,418.00	24,025.44	43,418.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,782.00	117,513.00	47,280.88	117,513.00	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	4,332.00	4,030.72	4,332.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,283,425.00	7,903,510.00	638,111.14	7,903,510.00	0.00	0.0%
Communications		5900	45,664.00	57,616.00	25,096.36	57,616.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,268,528.00	62,596,648.00	14,140,396.88	62,596,648.00	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	5,077,520.00	4,004,363.80	5,077,520.00	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	5,077,520.00	4,004,363.80	5,077,520.00	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	27,519.00	18,776.80	27,519.00	0.00	0.0%
Other Debt Service - Principal		7439	175,181.00	175,571.00	114,858.45	175,571.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			202,674.00	203,090.00	133,635.25	203,090.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,565,911.00	1,804,804.00	455,413.38	1,804,804.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,565,911.00	1,804,804.00	455,413.38	1,804,804.00	0.00	0.0%
TOTAL, EXPENDITURES			76,059,619.00	80,826,903.00	24,207,628.58	80,826,903.00		
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	1,056,953.50
6130	Early Education: Center-Based Reserve Account	2,765,753.53
7810	Other Restricted State	419,356.00
9010	Other Restricted Local	245,133.62
Total, Restricted Balance		4,574,266.70

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	62,259.00	41,506.00	62,259.00	0.00	0.0%
5) TOTAL, REVENUES			79,366.00	62,259.00	41,506.00	62,259.00		
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	597,480.70	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	597,480.70	1,775,322.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,695,956.00)	(1,713,063.00)	(555,974.70)	(1,713,063.00)		
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)	(1,713,063.00)	(555,974.70)	(1,713,063.00)		
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	372,867.00		372,867.42		
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	372,867.00		372,867.42		

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	62,259.00	41,506.00	62,259.00	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	62,259.00	41,506.00	62,259.00	0.00	0.0%
TOTAL, REVENUES			79,366.00	62,259.00	41,506.00	62,259.00		
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	597,480.70	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	597,480.70	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	597,480.70	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	372,867.42
Total, Restricted Balance		372,867.42

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	3,145,412.00	1,689,127.64	3,145,412.00	0.00	0.0%
5) TOTAL, REVENUES			2,883,962.00	3,145,412.00	1,689,127.64	3,145,412.00		
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	880,531.90	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	880,531.90	1,000,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,985,477.00	2,144,812.00	808,595.74	2,144,812.00		
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	2,144,812.00	808,595.74	2,144,812.00		
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	6,956,454.00		6,956,454.56		
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	6,891,507.00		6,891,507.26		
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	170,526.00	115,260.00	170,526.00	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	1,573,867.64	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	3,145,412.00	1,689,127.64	3,145,412.00	0.00	0.0%
TOTAL, REVENUES			2,883,962.00	3,145,412.00	1,689,127.64	3,145,412.00		
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	880,531.90	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	880,531.90	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	880,531.90	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	6,891,507.26
Total, Restricted Net Position		6,891,507.26

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	841.00	865.69	841.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	888.00	899.00	924.41	899.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	223.00	227.00	227.00	227.00	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	1,007.98	1,007.98	1,007.98	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,891.98	1,906.98	1,932.39	1,906.98	0.00	0.0%
4. Adults in Correctional Facilities	38.00	34.00	34.00	34.00	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	317.00	332.34	317.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	273.00	317.00	332.34	317.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	2,793.89	3,001.83	3,351.39	3,001.83	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						

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	3,001.83	3,351.39	3,001.83	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	3,066.89	3,318.83	3,683.73	3,318.83	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	3,318.83	3,683.73	3,318.83	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	191,542,024.09	198,793,325.96	206,253,756.49
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	3,312,280.00	3,975,280.00	3,312,280.00	2,759,521.80
Property Taxes	8020-8079		0.00	328,053.55	0.00	15.32	0.00	9,046,073.17	0.00	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	790,605.87	0.00	1,926,403.59	1,474,688.00
Other State Revenue	8300-8599		418,073.99	2,097,819.00	3,148,927.69	1,563,377.62	2,293,656.14	2,365,757.54	2,371,551.07	5,731,569.00
Other Local Revenue	8600-8799		4,020,930.88	10,522,182.10	14,586,778.86	11,979,798.32	10,290,036.68	8,274,467.13	14,695,421.70	6,487,096.80
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	167,737.94	0.00	968,943.39	4,079.00
TOTAL RECEIPTS			6,484,993.52	15,701,357.70	21,911,261.84	16,929,995.13	16,854,316.63	23,661,577.84	23,274,599.75	16,456,954.60
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,247,039.63	3,359,606.67	3,075,330.47	4,506,793.13	2,936,300.47	3,175,981.12	3,434,578.54	3,190,340.00
Classified Salaries	2000-2999		3,245,513.83	5,143,430.78	4,993,898.23	8,753,980.72	5,017,719.17	5,174,600.29	5,077,200.28	5,448,140.00
Employee Benefits	3000-3999		2,246,536.34	3,602,661.61	3,371,072.13	4,031,129.36	3,562,264.39	3,596,602.65	3,650,959.77	4,029,224.00
Books and Supplies	4000-4999		56,707.02	400,669.84	524,446.87	474,335.67	495,140.96	324,414.78	352,517.02	751,062.00
Services	5000-5999		1,424,178.04	4,673,674.50	3,901,235.40	6,325,459.42	8,072,788.43	4,328,780.04	4,923,459.44	16,811,050.00
Capital Outlay	6000-6999		(3,965.33)	848,659.52	316,087.71	147,117.57	551,405.64	412,956.16	338,027.99	503,419.00
Other Outgo	7000-7499		(408,463.28)	773,079.08	24,949.90	(13,468.44)	39,840.08	(176,915.94)	70,965.47	(375,338.00)

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	20,675,459.14	16,836,419.10	17,847,708.51	30,357,897.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
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	472,203.09	376,731.81	1,968,058.55	
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	472,203.09	376,731.81	1,968,058.55	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		8,130,663.26	1,644,927.39	786,555.99	(569,446.16)	543,995.34	(49,411.32)	(65,480.74)	
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)	543,995.34	(49,411.32)	(65,480.74)	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	949,568.96	3,899,480.73	815,822.66	5,930,715.36	(71,792.25)	426,143.13	2,033,539.29	0.00
E. NET INCREASE/DECREASE (B - C + D)			(372,983.77)	799,056.43	6,520,063.79	(1,364,636.94)	(3,892,934.76)	7,251,301.87	7,460,430.53	(13,900,942.40)
F. ENDING CASH (A + E)			189,480,475.57	190,279,532.00	196,799,595.79	195,434,958.85	191,542,024.09	198,793,325.96	206,253,756.49	192,352,814.09
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		192,352,814.09	171,604,576.69	155,378,616.99	160,124,198.59				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,419,347.80	2,759,521.80	2,759,521.80	3,066,914.80	0.00		34,332,536.00	34,332,536.00
Property Taxes	8020-8079	0.00	7,710,821.00	13,959.00	6,011,949.96	0.00		23,110,872.00	23,110,872.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(3,923,877.00)	0.00		(3,923,877.00)	(3,923,877.00)
Federal Revenue	8100-8299	464,597.00	926,256.00	1,128,159.00	3,899,695.38	0.00		11,349,204.00	11,349,204.00
Other State Revenue	8300-8599	5,240,106.00	9,840,602.00	22,192,276.00	19,739,003.95	0.00		77,002,720.00	77,002,720.00
Other Local Revenue	8600-8799	10,666,252.80	13,467,883.50	8,267,098.80	28,153,783.43	0.00		141,411,731.00	141,411,731.00
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	1,561.00	24,833.97	0.00		1,822,139.00	1,822,139.00
TOTAL RECEIPTS		17,790,303.60	34,705,084.30	34,362,575.60	56,972,304.49	0.00	0.00	285,105,325.00	285,105,325.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,308,138.00	3,307,701.00	3,305,411.00	4,437,675.97	0.00		39,284,896.00	39,284,896.00
Classified Salaries	2000-2999	5,797,038.00	5,855,446.00	5,860,058.00	7,563,499.70	0.00		67,930,525.00	67,930,525.00
Employee Benefits	3000-3999	4,157,798.00	4,021,419.00	4,103,390.00	7,880,457.75	0.00		48,253,515.00	48,253,515.00
Books and Supplies	4000-4999	1,062,611.00	987,632.00	1,022,456.00	1,277,812.84	0.00		7,729,806.00	7,729,806.00
Services	5000-5999	23,408,738.00	19,919,901.00	15,178,073.00	7,244,425.73	0.00		116,211,763.00	116,211,763.00
Capital Outlay	6000-6999	594,455.00	16,838,957.00	181,157.00	1,608,588.74	0.00		22,336,866.00	22,336,866.00
Other Outgo	7000-7499	209,763.00	(12.00)	(33,551.00)	(1,236,048.87)	0.00		(1,125,200.00)	(1,125,200.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	349,129.00	0.00		349,129.00	349,129.00
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		38,538,541.00	50,931,044.00	29,616,994.00	29,125,540.86	0.00	0.00	300,971,300.00	300,971,300.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							29,370,369.33	
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	38,829,955.55	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							10,421,803.76	
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	24,846,477.67	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	13,983,477.88	
E. NET INCREASE/DECREASE (B - C + D)		(20,748,237.40)	(16,225,959.70)	4,745,581.60	27,846,763.63	0.00	0.00	(1,882,497.12)	(15,865,975.00)
F. ENDING CASH (A + E)		171,604,576.69	155,378,616.99	160,124,198.59	187,970,962.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								187,970,962.22	

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

Signed: _____ Date: _____

County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: _____ Signed: _____

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 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)		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	47,402,753.00	2.58%	48,625,732.00	3.96%	50,549,981.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	12,334,563.00	0.00%	12,334,563.00	0.00%	12,334,563.00
4. Other Local Revenues	8600-8799	36,015,650.00	0.00%	36,015,650.00	0.00%	36,015,650.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	1,822,139.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	(12,089,293.00)	(27.94%)	(8,711,089.00)	2.39%	(8,919,331.00)
6. Total (Sum lines A1 thru A5c)		85,485,812.00	3.25%	88,264,856.00	1.94%	89,980,863.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,360,449.00		12,040,692.00
b. Step & Column Adjustment				247,209.00		240,814.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(566,966.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,360,449.00	(2.59%)	12,040,692.00	2.00%	12,281,506.00
2. Classified Salaries						
a. Base Salaries				24,803,403.00		24,052,089.00
b. Step & Column Adjustment				496,068.00		481,042.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,247,382.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,803,403.00	(3.03%)	24,052,089.00	2.00%	24,533,131.00
3. Employee Benefits	3000-3999	16,726,509.00	(1.67%)	16,447,160.00	1.58%	16,707,845.00
4. Books and Supplies	4000-4999	3,463,768.00	10.00%	3,810,145.00	10.00%	4,191,160.00
5. Services and Other Operating Expenditures	5000-5999	28,028,292.00	14.46%	32,080,804.00	14.49%	36,729,053.00
6. Capital Outlay	6000-6999	21,238,256.00	10.00%	23,362,082.00	(10.00%)	21,025,874.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	640,755.00	12.55%	721,147.00	(21.78%)	564,077.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,808,117.00)	11.60%	(17,641,924.00)	6.80%	(18,841,276.00)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		91,548,144.00	3.65%	94,892,024.00	2.44%	97,211,199.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,062,332.00)		(6,627,168.00)		(7,230,336.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		149,825,297.96		143,762,965.96		137,135,797.96
2. Ending Fund Balance (Sum lines C and D1)		143,762,965.96		137,135,797.96		129,905,461.96
3. Components of Ending Fund Balance (Form 01I)						
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	107,186,295.49		102,186,295.49		97,186,295.49
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,020,387.94		5,826,121.00		5,631,002.00
2. Unassigned/Unappropriated	9790	30,526,282.53		29,093,381.47		27,058,164.47
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		143,762,965.96		137,135,797.96		129,905,461.96
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,020,387.94		5,826,121.00		5,631,002.00
c. Unassigned/Unappropriated	9790	30,526,282.53		29,093,381.47		27,058,164.47
(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)		36,546,670.47		34,919,502.47		32,689,166.47

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	11,349,204.00	0.00%	11,349,204.00	0.00%	11,349,204.00
3. Other State Revenues	8300-8599	64,668,157.00	(19.81%)	51,856,311.00	(24.84%)	38,976,020.00
4. Other Local Revenues	8600-8799	105,396,081.00	0.00%	105,396,081.00	0.00%	105,396,081.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	12,089,293.00	(27.94%)	8,711,089.00	2.39%	8,919,331.00
6. Total (Sum lines A1 thru A5c)		199,619,513.00	(8.11%)	183,429,463.00	(6.91%)	170,757,414.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,924,447.00		26,368,705.00
b. Step & Column Adjustment				538,489.00		527,374.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,094,231.00)		(76,366.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,924,447.00	(2.06%)	26,368,705.00	1.71%	26,819,713.00
2. Classified Salaries						
a. Base Salaries				43,127,122.00		41,258,276.00
b. Step & Column Adjustment				862,542.00		825,166.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,731,388.00)		(249,089.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,127,122.00	(4.33%)	41,258,276.00	1.40%	41,834,353.00
3. Employee Benefits	3000-3999	31,527,006.00	(1.82%)	30,952,498.00	1.17%	31,313,664.00
4. Books and Supplies	4000-4999	4,266,038.00	(.01%)	4,265,544.00	(.28%)	4,253,480.00
5. Services and Other Operating Expenditures	5000-5999	88,183,471.00	(13.01%)	76,706,594.00	(16.28%)	64,215,990.00
6. Capital Outlay	6000-6999	1,098,610.00	0.00%	1,098,610.00	0.00%	1,098,610.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	575,627.00	(25.14%)	430,906.00	(20.80%)	341,289.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,466,535.00	11.97%	15,078,594.00	(5.78%)	14,207,487.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	254,300.00	0.00%	254,300.00	0.00%	254,300.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		209,423,156.00	(6.21%)	196,414,027.00	(6.15%)	184,338,886.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,803,643.00)		(12,984,564.00)		(13,581,472.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		59,579,110.71		49,775,467.71		36,790,903.71
2. Ending Fund Balance (Sum lines C and D1)		49,775,467.71		36,790,903.71		23,209,431.71
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	49,775,467.86		36,790,903.71		23,209,431.71
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)		49,775,467.71		36,790,903.71		23,209,431.71
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.

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).

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)		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	53,519,531.00	2.29%	54,742,510.00	3.52%	56,666,759.00
2. Federal Revenues	8100-8299	11,349,204.00	0.00%	11,349,204.00	0.00%	11,349,204.00
3. Other State Revenues	8300-8599	77,002,720.00	(16.64%)	64,190,874.00	(20.07%)	51,310,583.00
4. Other Local Revenues	8600-8799	141,411,731.00	0.00%	141,411,731.00	0.00%	141,411,731.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,822,139.00	(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)		285,105,325.00	(4.70%)	271,694,319.00	(4.03%)	260,738,277.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,284,896.00		38,409,397.00
b. Step & Column Adjustment				785,698.00		768,188.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,661,197.00)		(76,366.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,284,896.00	(2.23%)	38,409,397.00	1.80%	39,101,219.00
2. Classified Salaries						
a. Base Salaries				67,930,525.00		65,310,365.00
b. Step & Column Adjustment				1,358,610.00		1,306,208.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,978,770.00)		(249,089.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,930,525.00	(3.86%)	65,310,365.00	1.62%	66,367,484.00
3. Employee Benefits	3000-3999	48,253,515.00	(1.77%)	47,399,658.00	1.31%	48,021,509.00
4. Books and Supplies	4000-4999	7,729,806.00	4.47%	8,075,689.00	4.57%	8,444,640.00
5. Services and Other Operating Expenditures	5000-5999	116,211,763.00	(6.39%)	108,787,398.00	(7.21%)	100,945,043.00
6. Capital Outlay	6000-6999	22,336,866.00	9.51%	24,460,692.00	(9.55%)	22,124,484.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,216,382.00	(5.29%)	1,152,053.00	(21.41%)	905,366.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,341,582.00)	9.47%	(2,563,330.00)	80.77%	(4,633,789.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	349,129.00	(21.48%)	274,129.00	0.00%	274,129.00
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)		300,971,300.00	(3.21%)	291,306,051.00	(3.35%)	281,550,085.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(15,865,975.00)		(19,611,732.00)		(20,811,808.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		209,404,408.67		193,538,433.67		173,926,701.67
2. Ending Fund Balance (Sum lines C and D1)		193,538,433.67		173,926,701.67		153,114,893.67
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	49,775,467.86		36,790,903.71		23,209,431.71
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	107,186,295.49		102,186,295.49		97,186,295.49
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,020,387.94		5,826,121.00		5,631,002.00
2. Unassigned/Unappropriated	9790	30,526,282.38		29,093,381.47		27,058,164.47
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		193,538,433.67		173,926,701.67		153,114,893.67
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	6,020,387.94		5,826,121.00		5,631,002.00
c. Unassigned/Unappropriated	9790	30,526,282.53		29,093,381.47		27,058,164.47
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)		36,546,670.32		34,919,502.47		32,689,166.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.14%		11.99%		11.61%
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)		76,128,656.00		76,128,656.00		76,128,656.00
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)		300,971,300.00		291,306,051.00		281,550,085.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		300,971,300.00		291,306,051.00		281,550,085.00
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)		300,971,300.00		291,306,051.00		281,550,085.00
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)		6,019,426.00		5,826,121.02		5,631,001.70
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)		6,019,426.00		5,826,121.02		5,631,001.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA: First Interim Projected Year Totals (Form 01CSI, Item 1A)	Estimated Funded ADA: Second Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2024-25)	870.00	899.00	3.3%	Not Met
1st Subsequent Year (2025-26)	870.00	899.00	3.3%	Not Met
2nd Subsequent Year (2026-27)	870.00	899.00	3.3%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2024-25)	983.98	1,007.98	2.4%	Not Met
1st Subsequent Year (2025-26)	983.98	1,007.98	2.4%	Not Met
2nd Subsequent Year (2026-27)	983.98	1,007.98	2.4%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2024-25)	143,592.62	143,592.62	0.0%	Met
1st Subsequent Year (2025-26)	143,592.62	143,592.62	0.0%	Met
2nd Subsequent Year (2026-27)	143,592.62	143,592.62	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met)

Budget ADA based on projected enrollment.

2. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	55,905,953.00	57,443,408.00	2.8%	Not Met
1st Subsequent Year (2025-26)	57,313,980.00	58,666,387.00	2.4%	Not Met
2nd Subsequent Year (2026-27)	58,951,056.00	60,590,636.00	2.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected ADA changes and increase in LCFF operations grant funding

3. CRITERION: Salaries and Benefits

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

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

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

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

	Salaries and Benefits			
	First Interim (Form 01I, Objects 1000-3999)	Second Interim Projected Year Totals (Form 01I, Objects 1000-3999)		
Fiscal Year	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2024-25)	155,109,091.00	155,468,936.00	.2%	Met
1st Subsequent Year (2025-26)	150,867,826.00	151,119,420.00	.2%	Met
2nd Subsequent Year (2026-27)	153,295,405.00	153,490,212.00	.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2024-25)	11,376,601.00	11,349,204.00	-.2%	No
1st Subsequent Year (2025-26)	11,376,601.00	11,349,204.00	-.2%	No
2nd Subsequent Year (2026-27)	11,376,601.00	11,349,204.00	-.2%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	76,299,913.00	77,002,720.00	.9%	No
1st Subsequent Year (2025-26)	63,488,067.00	64,190,874.00	1.1%	No
2nd Subsequent Year (2026-27)	50,607,776.00	51,310,583.00	1.4%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	141,976,566.00	141,411,731.00	-.4%	No
1st Subsequent Year (2025-26)	141,976,566.00	141,411,731.00	-.4%	No
2nd Subsequent Year (2026-27)	141,976,566.00	141,411,731.00	-.4%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	7,306,240.00	7,729,806.00	5.8%	Yes
1st Subsequent Year (2025-26)	7,634,990.00	8,075,689.00	5.8%	Yes
2nd Subsequent Year (2026-27)	7,983,885.00	8,444,640.00	5.8%	Yes

Explanation: (required if Yes) Increase in materials and supplies based on need.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	113,349,476.00	116,211,763.00	2.5%	No
1st Subsequent Year (2025-26)	105,956,293.00	108,787,398.00	2.7%	No
2nd Subsequent Year (2026-27)	97,922,670.00	100,945,043.00	3.1%	No

Explanation: (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	229,653,080.00	229,763,655.00	0.0%	Met
1st Subsequent Year (2025-26)	216,841,234.00	216,951,809.00	.1%	Met
2nd Subsequent Year (2026-27)	203,960,943.00	204,071,518.00	.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	120,655,716.00	123,941,569.00	2.7%	Met
1st Subsequent Year (2025-26)	113,591,283.00	116,863,087.00	2.9%	Met
2nd Subsequent Year (2026-27)	105,906,555.00	109,389,683.00	3.3%	Met

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

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

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

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

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

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

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

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

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

5. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	2,511,227.52	2,831,627.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		2,766,639.00	

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	12.1%	12.0%	11.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	4.0%	4.0%	3.9%

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

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

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

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

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

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	76,128,656.00	76,128,656.00	76,128,656.00

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2024-25)	(6,062,332.00)	91,548,144.00	6.6%	Not Met
1st Subsequent Year (2025-26)	(6,627,168.00)	94,892,024.00	7.0%	Not Met
2nd Subsequent Year (2026-27)	(7,230,336.00)	97,211,199.00	7.4%	Not Met

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

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

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

Explanation: (required if NOT met) Deficit spending due to one-time expenditures and adjustments.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2024-25)	193,538,433.67	Met
1st Subsequent Year (2025-26)	173,926,701.67	Met
2nd Subsequent Year (2026-27)	153,114,893.67	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	187,970,962.22	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses[3]
5% or $87,000 (greater of)	0 to $7,653,999
4% or $383,000 (greater of)	$7,654,000 to $19,138,999
3% or $766,000 (greater of)	$19,139,000 to $86,123,000
2% or $2,584,000 (greater of)	$86,123,001 and over

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	300,971,300.00	291,306,051.00	281,550,085.00
County Office's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

8A. Calculating the County Office's Reserve Standard

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

		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	300,971,300.00	291,306,051.00	281,550,085.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	300,971,300.00	291,306,051.00	281,550,085.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	6,019,426.00	5,826,121.02	5,631,001.70
6.	Reserve Standard - by Amount (From percentage level chart above)	2,584,000.00	2,584,000.00	2,584,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**6,019,426.00**	**5,826,121.02**	**5,631,001.70**

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,020,387.94	5,826,121.00	5,631,002.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	30,526,282.53	29,093,381.47	27,058,164.47
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.15)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	36,546,670.32	34,919,502.47	32,689,166.47
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	12.14%	11.99%	11.61%
	County Office's Reserve Standard (Section 8A, Line 7):	**6,019,426.00**	**5,826,121.02**	**5,631,001.70**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? — No

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Fund 11 Adults in Corrections

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2024-25)	(9,934,232.00)	(12,408,219.00)	24.9%	2,473,987.00	Not Met
1st Subsequent Year (2025-26)	(8,653,202.00)	(8,653,202.00)	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	(8,877,062.00)	(8,919,331.00)	.5%	42,269.00	Met
1b. **Transfers In, County School Service Fund ***					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, County School Service Fund ***					
Current Year (2024-25)	314,129.00	349,129.00	11.1%	35,000.00	Not Met
1st Subsequent Year (2025-26)	239,129.00	274,129.00	14.6%	35,000.00	Not Met
2nd Subsequent Year (2026-27)	239,129.00	274,129.00	14.6%	35,000.00	Not Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget? **No**

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

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

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

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

Explanation: (required if NOT met)
Contributions to programs based on program need.

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)
One-time transfer out to fund 09 & fund 12. Decrease one-time fund 12 transfer in 2025-26 and 2026-27.

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

Project Information: (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,590,937
Other Long-term Commitments (do not include OPEB):				
Restricted Copier		01-8689	01-7438 & 7439	57,937
Unrestricted Copier		01-8689	01-7438 & 7439	289,374
Property Leases			01-7438 & 7439	1,797,115
Software Subscriptions			01-7438 & 7439	952,002
QZAB#4	5	01-8660 & 8689	01-7438 & 7439	767,800
TOTAL:				5,455,164

Type of Commitment (continued):	Prior Year (2023-24) Annual Payment (P & I)	Current Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,590,937	1,590,937	1,590,937	1,590,937
Other Long-term Commitments (continued):				
Restricted Copier	58,950	40,244	19,121	12,649
Unrestricted Copier	103,473	97,237	101,907	89,700
Property Leases	789,895	1,021,866	915,468	844,974
Software Subscriptions	1,498,128	636,332	457,813	215,647
QZAB#4	213,732	206,079	198,382	190,641
Total Annual Payments:	4,255,115	3,592,695	3,283,628	2,944,547
Has total annual payment increased over prior year (2023-24)		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	27,364,821.00	28,909,368.00
b. OPEB plan(s) fiduciary net position (if applicable)	13,815,174.00	14,684,349.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	13,549,647.00	14,225,019.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Apr 17, 2024	Jan 13, 2025

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	0.00
2nd Subsequent Year (2026-27)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2024-25)	2,972,713.00	2,990,416.00
1st Subsequent Year (2025-26)	2,972,713.00	2,990,416.00
2nd Subsequent Year (2026-27)	2,972,713.00	2,990,416.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	1,362,991.00	1,362,991.00
1st Subsequent Year (2025-26)	1,339,046.00	1,339,046.00
2nd Subsequent Year (2026-27)	1,473,702.00	1,473,702.00

d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	66.00	58.00
1st Subsequent Year (2025-26)	66.00	58.00
2nd Subsequent Year (2026-27)	66.00	58.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

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

3 Self-Insurance Contributions	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	210.7	216.1	216.1	216.1

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

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
6. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Certificated (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Certificated (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	502.9	520.7	520.7	520.7

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

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	301.0	316.2	316.2	316.2

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

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

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interm and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? — No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

The LCFF COLA is projected at 1.07% for 2024-25. The 24-25 on salary schedule settlement is 2% plus a $5,000 off-schedule one-time payment (prorated for less than full-time employment) and a $100/month H&W Cap increase. County Operated Schools and Programs (including Venture Academy) members will receive a one-time $5,000 sign-on bonus. Language Speech & Hearing Specialists, Teacher Deaf/Hard of Hearing, Teacher of the Visually impaired and Special Education Teachers will receive a one-time $10,000 sign-on bonus. Less than 1.0 FTE will be prorated.

End of County Office Second Interim Criteria and Standards Review

Second 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**

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

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

INTRAFD-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/Unapprorpriated 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**

Second 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. **Passed**

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

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

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

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

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

OBJ-POSITIVE - (**Warning**) - 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/Unapprorpriated 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**

Second 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**

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

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

INTRAFD-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/Unapprorpriated 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 **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (**Fatal**) - Interim Certification (Form CI) must be provided. **Passed**

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.) **Passed**

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.) **Passed**

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

Second 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

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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**